UNIFIED SCHOOL DISTRICT NO. 103 CHEYLIN, KANSAS

Financial Statement
With Independent Auditors' Report

For the Year Ended June 30, 2026

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INDEPENDENT AUDITORS' REPORT

To the Board of Education
Unified School District No. 103 Cheylin, Kansas
Bird City, Kansas

Adverse and Unmodified Opinions

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of **Unified School District No. 103 Cheylin, Kansas**, as of and for the year ended June 30, 2026 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 matters discussed in the Basis for Adverse and Unmodified Opinions section of our report, the accompanying financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the District as of June 30, 2026, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting
In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the District as of June 30, 2026, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

Basis for Adverse and Unmodified Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the *Kansas Municipal Audit and Accounting Guide*. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statement section of our report. We are required to be independent of the District, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our adverse and unmodified audit opinions.

Matter Giving Rise to Adverse Opinion on U.S. Generally Accepted Accounting Principles
As discussed in Note 1 of the financial statement, the financial statement is prepared by the District on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Responsibilities of Management for the Financial Statement

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

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

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

In performing an audit in accordance with GAAS, we:

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

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

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures – actual and budget, individual fund schedules of regulatory basis receipts and expenditures – actual and budget, summary of regulatory basis receipts and disbursements – 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 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 supplemental information is fairly stated, in all material respects, in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of the District as of and for the year ended June 30, 2025 (not presented herein), and have issued our report thereon dated October 13, 2025, which contained an unmodified opinion on the basic financial statement. The 2025 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link https://admin.ks.gov/offices/accounts-reports/local-government/municipal-services/municipal-audits. The 2025 actual column (2025 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures – actual and budget for the year ended June 30, 2026 (Schedule 2 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2025 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 2025 basic financial statement. The 2025 comparative information was subjected to the auditing procedures applied in the audit of the 2025 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2025 basic financial statement or to the 2025 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2025 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, 2025, on the basis of accounting described in Note 1.

AdamsBrown, LLC

AdamsBrown, LLC
Certified Public Accountants
Hays, Kansas

September 14, 2026

UNIFIED SCHOOL DISTRICT NO. 103 CHEYLIN, KANSAS
Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended June 30, 2026

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	**Ending Unencumbered Cash Balance**	Add Encumbrances and Accounts Payable	**Ending Cash Balance**
Regulatory Basis Fund Types							
General Funds							
General Fund	$ -	-	2,056,775	2,056,775	**-**	-	**-**
Supplemental General Fund	119,309	-	723,603	634,455	**208,457**	-	**208,457**
Special Purpose Funds							
Bilingual Education Fund	35,230	-	30,000	37,454	**27,776**	-	**27,776**
Capital Outlay Fund	763,877	-	386,236	487,098	**663,015**	33,151	**696,166**
Driver Training Fund	6,504	-	2,285	2,340	**6,449**	-	**6,449**
Food Service Fund	23,208	-	121,057	112,890	**31,375**	-	**31,375**
Professional Development Fund	2,933	-	-	-	**2,933**	-	**2,933**
Special Education Fund	74,063	-	289,172	248,654	**114,581**	-	**114,581**
Career and Postsecondary Education Fund	19,053	-	132,069	77,406	**73,716**	-	**73,716**
KPERS Special Retirement Contribution Fund	-	-	182,983	182,983	**-**	-	**-**
Contingency Reserve Fund	100,000	-	-	-	**100,000**	-	**100,000**
Student Material Revolving Fund	10,973	-	10,848	8,091	**13,730**	-	**13,730**
At Risk (K-12) Fund	40,630	-	290,000	291,985	**38,645**	-	**38,645**
Recreation Commission Fund	-	-	44,391	44,391	**-**	-	**-**
Title I Low Income Fund	-	-	47,208	47,208	**-**	-	**-**
Title II Fund	-	-	5,615	5,615	**-**	-	**-**
REAP Grant Fund	-	-	9,506	9,506	**-**	-	**-**
Gifts and Grants Fund	70,494	-	138,251	139,601	**69,144**	-	**69,144**
Title IV 21st Century Fund	-	-	12,698	12,698	**-**	-	**-**
Migrant Fund	-	-	42,750	42,750	**-**	-	**-**
District Activity Funds	9,152	-	67,032	62,048	**14,136**	-	**14,136**
Total Reporting Entity (Excluding Agency Funds)	$ 1,275,426	-	4,592,479	4,503,948	**1,363,957**	33,151	**1,397,108**

Checking Accounts	$ **243,501**
Money Market Accounts	**1,203,552**
Petty Cash	**50**
Total Cash	**1,447,103**
Agency Funds per Schedule 3	**(49,995)**
Total Reporting Entity (Excluding Agency Funds)	$ **1,397,108**

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

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Unified School District No. 103 Cheylin, Kansas has established a uniform system of accounting maintained to reflect compliance with the applicable laws of the State of Kansas. The accompanying financial statement is presented to conform to the cash basis and budget laws of the State of Kansas, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. The following is a summary of such significant policies.

Financial Reporting Entity

The District is a municipal corporation governed by an elected seven-member board. This financial statement does not include the related municipal entity shown below. A related municipal entity is an entity established to benefit the District and/or its constituents.

Cheylin Recreation Commission

The District's Recreation Commission oversees recreational activities. The recreation commission operates as a separate governing body but the District levies the taxes for the recreation commission and the recreation commission has only the powers granted by statute, K.S.A. 12-1928. Unaudited financial statements can be obtained by contacting the recreation commission's office.

Basis of Presentation – Fund Accounting

The accounts of the District are organized and operated on the basis of funds. In governmental accounting, a fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance related legal and contractual provisions. The minimum number of funds is maintained consistent with legal and managerial requirements.

The following types of funds comprise the financial activities of the District for the year ended June 30, 2026.

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 revenue sources (other than Capital Project and tax levies for long-term debt) that are intended for specified purposes.

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

Basis of Accounting

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

The 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.

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

NOTE 2 – BUDGETARY INFORMATION

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

a. Preparation of the budget for the succeeding calendar year on or before August 1st.

b. Publication in local newspaper on or before September 11th of the proposed budget and notice of public hearing on the budget.

c. Public hearing on or before September 21st, but at least 10 days after publication of notice of hearing.

d. Adoption of the final budget on or before October 1st.

e. Adopted budget filed with the county clerk by 5:00 pm on October 1st.

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 revenue 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 10 days after publication, the hearing may be held and the governing body may amend the budget at that time. There were no such budget amendments for this year.

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

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which revenues 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 project funds, trust funds, and the following special purpose funds: Contingency Reserve Fund, Student Material Revolving Fund, Title I Low Income Fund, Title II Fund, REAP Grant Fund, Title IV 21st Century Fund, Migrant Fund, and District Activity Funds.

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

NOTE 3 – DEPOSITS AND INVESTMENTS

Unified School District No. 103 Cheylin, Kansas follows the practice of pooling cash and investments of all funds. Each fund's portion of total cash and investments is summarized by fund category in the summary statement of receipts, expenditures and unencumbered cash.

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. Effective January 1, 2026, K.S.A. 9-1402 authorizes financial institutions to secure deposits of public moneys of governmental units through the Kansas Collateral Pool (public moneys pooled method as defined by 2025 Senate Substitute for House Bill 2152). 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 K.S.A. 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%. The District does not use "peak periods". All deposits were legally secured at June 30, 2026.

At June 30, 2026, the District's carrying amount of deposits was $1,447,103 and the bank balance was $1,520,256. The bank balance was held by two banks resulting in a concentration of credit risk. Of the bank balance, $387,913 was covered by federal depository insurance and $1,132,343 was secured by the Kansas Collateral Pool.

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. The District had no investments at June 30, 2026.

NOTE 4 – INTERFUND TRANSFERS

Interfund transfers within the reporting entity are substantially for the purpose of subsidizing operating functions, funding capital projects and asset acquisitions or maintaining debt service on a routine basis as authorized by Kansas statutes. **Unified School District No. 103 Cheylin, Kansas'** interfund transfers and regulatory authority for the year ended June 30, 2026 were as follows:

From	To	Regulatory Authority	Amount
General Fund	Bilingual Education Fund	K.S.A. 72-5167	$ 15,000
General Fund	Food Service Fund	K.S.A. 72-5167	25,828
General Fund	Special Education Fund	K.S.A. 72-5167	147,282
General Fund	At Risk (K-12) Fund	K.S.A. 72-5167	230,000
General Fund	Career and Postsecondary Education Fund	K.S.A. 72-5167	132,069
Supplemental General Fund	Special Education Fund	K.S.A. 72-5143	100,000
Supplemental General Fund	At Risk (K-12) Fund	K.S.A. 72-5143	60,000
Supplemental General Fund	Bilingual Education Fund	K.S.A. 72-5143	15,000

NOTE 5 – LITIGATION

Unified School District No. 103 Cheylin, Kansas is a party to various legal proceedings which normally occur in governmental operations. These legal proceedings are not likely to have a material financial impact on the affected funds of the District.

NOTE 6 – RISK MANAGEMENT

Unified School District No. 103 Cheylin, Kansas is exposed to various risks of loss related to torts; damage to and destruction of assets; business interruptions; errors and omissions; employee injuries and illnesses; natural disasters; and employee health, dental and accident benefits. The District has been unable to obtain workers' compensation insurance at a cost it considered to be economically justifiable. For this reason, the District joined together with other districts in the State to participate in Kansas Association of School Boards Risk Management Services, a public entity risk pool currently operating as a common risk management and insurance program for 137 participating members.

The District pays an annual premium to Kansas Association of School Boards Risk Management Services for its workers' compensation insurance coverage. The agreement to participate provides that the Kansas Association of School Boards Risk Management Services will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of $1,000,000 for each insured event. Additional premiums may be due if total claims for the pool are different than what has been anticipated by Kansas Association of School Boards Risk Management Services' management.

The District has been unable to obtain health insurance at a cost it considered to be economically justifiable. For this reason, the District joined together with other districts in the State to participate in the State Employee Health Plan (SEHP), a public entity risk pool currently operating as a common risk management and insurance program for 75,380 covered lives.

The District pays monthly premiums to the SEHP for its health insurance coverage. The agreement to participate provides that the SEHP will be self-sustaining through member premiums and will not reinsure through commercial companies. Additional premiums may be due if total claims for the pool are different than what has been anticipated by SEHP management.

Settled claims have not exceeded this commercial coverage in any of the three preceding years. There have not been significant reductions in coverage from prior years.

NOTE 7 – GRANTS AND SHARED REVENUES

Unified School District No. 103 Cheylin, Kansas participates in numerous state and federal grant programs, which are governed by various rules and regulations for the grantor agencies. Costs charged to the respective grant programs are subject to audit and adjustment by the grantor agencies; therefore, to the extent that the District has not complied with the rules and regulations governing the grants, refunds of any money received may be required. In the opinion of the District, any liability for reimbursement, which may arise as the result of the audit, is not believed to be material.

NOTE 8 – RELATED PARTY TRANSACTIONS

Unified School District No. 103 Cheylin, Kansas purchased goods and services from businesses owned by a board member or a board member's family member during the year ended June 30, 2026. Payments totaled $18,077 to Comfort Source Heating & Cooling, $115 to Boone Construction, and $2,621 to Circle 7 Meats.

NOTE 9 – DEFERRED COMPENSATION PLAN

Unified School District No. 103 Cheylin, Kansas sponsors a deferred compensation plan under Internal Revenue Code Section 403(b). Permanent and part-time employees are eligible to participate under the plan. The employee is responsible for the amount of deferred compensation to be contributed. The District is not required to make any contributions.

NOTE 10 – DEFINED BENEFIT PENSION PLAN

General Information about the Pension Plan

Plan Description
Unified School District No. 103 Cheylin, Kansas participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing, multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, et. seq. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in its Annual Comprehensive Financial Report which can be found on the KPERS website at www.kspers.gov or by writing to KPERS (611 S Kansas, Suite 100; Topeka, KS 66603) or by calling 1-888-275-5737.

Contributions
K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERS member-employee contribution rates. KPERS has multiple benefit structures and contribution rates depending on whether the employee is a KPERS 1, KPERS 2 or KPERS 3 member. KPERS 1 members are active and contributing members hired before July 1, 2009. KPERS 2 members were first employed in a covered position on or after July 1, 2009, and KPERS 3 members were first employed in a covered position on or after January 1, 2015. Effective

January 1, 2015, Kansas law established the KPERS member-employee contribution rate at 6% of covered salary for KPERS 1, KPERS 2 and KPERS 3 members. Member contributions are withheld by their employer and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code.

State law provides that the employer contribution rates for KPERS 1, KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate and the statutory contribution rate (not including the 1% contribution rate for the Death and Disability Program) was 11.60% and 11.54%, respectively, for the fiscal year ended June 30, 2025. The actuarially determined employer contribution rate and the statutory contribution rate was 11.78% and 11.68%, respectively, for the fiscal year ended June 30, 2026.

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

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

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

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

The State of Kansas is required to contribute the statutory required employer's share except for retired District employees. The District is responsible for the employer's portion of the cost for retired District employees. The District received and remitted amounts equal to the statutory contribution rate, which totaled $182,983 for the year ended June 30, 2026.

Net Pension Liability

At June 30, 2026, the District's proportionate share of the collective net pension liability reported by KPERS was $1,523,236. The net pension liability was measured as of June 30, 2025, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2024, which was rolled forward to June 30, 2025. 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, 2025. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

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

NOTE 11 – OTHER POST EMPLOYMENT BENEFITS

As provided by K.S.A. 12-5040, **Unified School District No. 103 Cheylin, Kansas** 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 this 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.

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, 2026.

NOTE 12 – COMPENSATED ABSENCES

Sick Leave and Personal Leave
All certified employees on permanent status earn sick leave and personal leave at 12 days per year with a maximum accumulation of 42 days. Upon resignation or at the end of the school year, a teacher shall be paid for all unused sick leave and personal leave up to 55 days at the rate of $60 per day.

Twelve month contracted employees earn sick leave at 10 days per year and vacation at 10, 11 or 12 days, per year depending on the position, with a maximum carryover of 30 sick days and 3 vacation days. Any remaining unused vacation shall be forfeited. Any accumulated sick leave in excess of 30 days shall be paid out at a rate of $20 per day up to $100 per day, depending on the position. Any accumulated, unused sick leave existing upon leaving employment with the District shall be forfeited by the employee.

Classified employees earn sick leave and vacation on a contract by contract basis with a maximum carryover of 30 sick days. Vacation may not be accumulated. Any accumulated sick leave in excess of 30 days shall be forfeited. Any accumulated, unused sick leave existing upon leaving employment with **Unified School District No. 103 Cheylin, Kansas** shall be forfeited by the employee.

UNIFIED SCHOOL DISTRICT NO. 103 CHEYLIN, KANSAS

Regulatory-Required Supplementary Information

Schedule 1

UNIFIED SCHOOL DISTRICT NO. 103 CHEYLIN, KANSAS
Summary of Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2026

Funds	Certified Budget	Adjustment to Comply with Legal Max	Total Budget for Comparison	**Expenditures Chargeable to Current Year**	Variance Over (Under)
Regulatory Basis Fund Types					
General Funds					
General Fund	$ 2,349,878	(293,103)	2,056,775	**2,056,775**	-
Supplemental General Fund	768,210	(71,734)	696,476	**634,455**	(62,021)
Special Purpose Funds					
Bilingual Education Fund	65,229	-	65,229	**37,454**	(27,775)
Capital Outlay Fund	1,108,846	-	1,108,846	**487,098**	(621,748)
Driver Training Fund	3,010	-	3,010	**2,340**	(670)
Food Service Fund	121,234	-	121,234	**112,890**	(8,344)
Professional Development Fund	2,933	-	2,933	**-**	(2,933)
Special Education Fund	422,400	-	422,400	**248,654**	(173,746)
Career and Postsecondary Education Fund	119,052	-	119,052	**77,406**	(41,646)
KPERS Special Retirement Contribution Fund	213,662	-	213,662	**182,983**	(30,679)
At Risk (K-12) Fund	316,193	-	316,193	**291,985**	(24,208)
Recreation Commission Fund	46,000	-	46,000	**44,391**	(1,609)
Gifts and Grants Fund	170,494	-	170,494	**139,601**	(30,893)

UNIFIED SCHOOL DISTRICT NO. 103 CHEYLIN, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2026
(With Comparative Actual Totals for the Prior Year Ended June 30, 2025)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Mineral Severance Tax	$ 24,070	**20,205**	-	20,205
Intergovernmental Revenues				
State Aid - Equalization	1,842,468	**1,919,288**	2,065,038	(145,750)
State Aid - Special Ed	133,002	**117,282**	284,840	(167,558)
Total Receipts	1,999,540	**2,056,775**	2,349,878	(293,103)
Expenditures				
Instruction	833,979	**857,487**	982,659	(125,172)
Student Support Services	47,915	**40,907**	57,491	(16,584)
General Administration	235,357	**240,491**	247,255	(6,764)
School Administration	208,030	**215,419**	221,252	(5,833)
Operations and Maintenance	99,505	**71,147**	117,318	(46,171)
Student Transportation Services	86,502	**81,145**	103,500	(22,355)
Transfers Out	488,252	**550,179**	620,403	(70,224)
Adjustment to Comply With Legal Max	-	**-**	(293,103)	293,103
Total Expenditures	1,999,540	**2,056,775**	2,056,775	-
Receipts Over (Under) Expenditures	-	**-**		
Unencumbered Cash - Beginning	-	**-**		
Unencumbered Cash - Ending	$ -	**-**		

UNIFIED SCHOOL DISTRICT NO. 103 CHEYLIN, KANSAS
Supplemental General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2026
(With Comparative Actual Totals for the Prior Year Ended June 30, 2025)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	$ 603,174	**692,223**	731,691	(39,468)
Delinquent Tax	3,792	**5,687**	6,399	(712)
Motor Vehicle Tax	22,475	**25,361**	22,707	2,654
Recreational Vehicle Tax	363	**332**	352	(20)
Other Local Revenue	900	**-**	-	-
Total Receipts	630,704	**723,603**	761,149	(37,546)
Expenditures				
Instruction	170,665	**165,977**	199,680	(33,703)
General Administration	157,301	**172,449**	235,500	(63,051)
School Administration	17,534	**20,570**	22,000	(1,430)
Operations and Maintenance	106,351	**100,459**	138,000	(37,541)
Transfers Out	157,181	**175,000**	173,030	1,970
Adjustment to Comply With Legal Max	-	**-**	(71,734)	71,734
Total Expenditures	609,032	**634,455**	696,476	(62,021)
Receipts Over (Under) Expenditures	21,672	**89,148**		
Unencumbered Cash - Beginning	97,637	**119,309**		
Unencumbered Cash - Ending	$ 119,309	**208,457**		

UNIFIED SCHOOL DISTRICT NO. 103 CHEYLIN, KANSAS
Bilingual Education Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2026
(With Comparative Actual Totals for the Prior Year Ended June 30, 2025)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Transfers In	$ 50,000	**30,000**	30,000	-
Expenditures				
Instruction	54,945	**37,454**	65,229	(27,775)
Receipts Over (Under) Expenditures	(4,945)	**(7,454)**		
Unencumbered Cash - Beginning	40,175	**35,230**		
Unencumbered Cash - Ending	$ 35,230	**27,776**		

UNIFIED SCHOOL DISTRICT NO. 103 CHEYLIN, KANSAS
Capital Outlay Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2026
(With Comparative Actual Totals for the Prior Year Ended June 30, 2025)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	$ 344,193	**351,068**	314,483	36,585
Delinquent Tax	2,636	**3,544**	3,635	(91)
Motor Vehicle Tax	14,928	**15,809**	14,277	1,532
Recreational Vehicle Tax	240	**206**	222	(16)
Other Local Revenue	3,338	**15,609**	15,000	609
Total Receipts	365,335	**386,236**	347,617	38,619
Expenditures				
Instruction	34,647	**23,045**	174,246	(151,201)
General Administration	33,985	**15,008**	120,000	(104,992)
Operations and Maintenance	76,946	**231,535**	254,600	(23,065)
Transportation	33,791	**48,052**	360,000	(311,948)
Facility Acquisition and Construction	76,636	**169,458**	200,000	(30,542)
Total Expenditures	256,005	**487,098**	1,108,846	(621,748)
Receipts Over (Under) Expenditures	109,330	**(100,862)**		
Unencumbered Cash - Beginning	651,899	**763,877**		
Prior Year Cancelled Encumbrance	2,648	**-**		
Unencumbered Cash - Ending	$ 763,877	**663,015**		

UNIFIED SCHOOL DISTRICT NO. 103 CHEYLIN, KANSAS
Driver Training Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2026
(With Comparative Actual Totals for the Prior Year Ended June 30, 2025)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Intergovernmental Revenues				
State Aid	$ 1,740	**1,760**	2,025	(265)
Other Local Revenue	450	**525**	-	525
Total Receipts	2,190	**2,285**	2,025	260
Expenditures				
Instruction	2,357	**2,159**	2,710	(551)
Operations and Maintenance	122	**181**	300	(119)
Total Expenditures	2,479	**2,340**	3,010	(670)
Receipts Over (Under) Expenditures	(289)	**(55)**		
Unencumbered Cash - Beginning	6,793	**6,504**		
Unencumbered Cash - Ending	$ 6,504	**6,449**		

UNIFIED SCHOOL DISTRICT NO. 103 CHEYLIN, KANSAS
Food Service Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2026
(With Comparative Actual Totals for the Prior Year Ended June 30, 2025)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Intergovernmental Revenues				
State Aid	$ 891	**857**	656	201
Federal Aid	56,361	**58,113**	54,776	3,337
Adult and Student Sales	35,845	**36,259**	32,594	3,665
Transfers In	8,752	**25,828**	10,000	15,828
Total Receipts	101,849	**121,057**	98,026	23,031
Expenditures				
Food Service Operation	110,214	**112,890**	121,234	(8,344)
Receipts Over (Under) Expenditures	(8,365)	**8,167**		
Unencumbered Cash - Beginning	31,573	**23,208**		
Unencumbered Cash - Ending	$ 23,208	**31,375**		

UNIFIED SCHOOL DISTRICT NO. 103 CHEYLIN, KANSAS
Professional Development Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2026
(With Comparative Actual Totals for the Prior Year Ended June 30, 2025)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts	$ -	**-**	-	-
Expenditures				
Student Support Services	1,950	**-**	2,933	(2,933)
Receipts Over (Under) Expenditures	(1,950)	**-**		
Unencumbered Cash - Beginning	4,883	**2,933**		
Unencumbered Cash - Ending	$ 2,933	**2,933**		

UNIFIED SCHOOL DISTRICT NO. 103 CHEYLIN, KANSAS
Special Education Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2026
(With Comparative Actual Totals for the Prior Year Ended June 30, 2025)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Other Local Revenue	$ 22,875	**31,598**	30,000	1,598
Interest Income	9,946	**10,292**	13,000	(2,708)
Transfers In	221,543	**247,282**	377,870	(130,588)
Total Receipts	254,364	**289,172**	420,870	(131,698)
Expenditures				
Instruction	269,629	**248,654**	422,400	(173,746)
Receipts Over (Under) Expenditures	(15,265)	**40,518**		
Unencumbered Cash - Beginning	89,328	**74,063**		
Unencumbered Cash - Ending	$ 74,063	**114,581**		

UNIFIED SCHOOL DISTRICT NO. 103 CHEYLIN, KANSAS
Career and Postsecondary Education Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2026
(With Comparative Actual Totals for the Prior Year Ended June 30, 2025)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Transfers In	$ 116,500	**132,069**	100,000	32,069
Expenditures				
Instruction	153,368	**77,406**	119,052	(41,646)
Receipts Over (Under) Expenditures	(36,868)	**54,663**		
Unencumbered Cash - Beginning	55,921	**19,053**		
Unencumbered Cash - Ending	$ 19,053	**73,716**		

UNIFIED SCHOOL DISTRICT NO. 103 CHEYLIN, KANSAS
KPERS Special Retirement Contribution Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2026
(With Comparative Actual Totals for the Prior Year Ended June 30, 2025)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Intergovernmental Revenues				
State Aid	$ 186,117	**182,983**	213,662	(30,679)
Expenditures				
Instruction	120,742	**115,616**	135,000	(19,384)
Student Support Services	2,687	**3,426**	4,000	(574)
Instructional Support Services	1,990	**3,426**	4,000	(574)
General Administration	12,936	**13,703**	16,000	(2,297)
School Administration	24,876	**23,690**	27,662	(3,972)
Operations and Maintenance	11,941	**12,846**	15,000	(2,154)
Student Transportation Services	4,975	**5,138**	6,000	(862)
Food Service Operation	5,970	**5,138**	6,000	(862)
Total Expenditures	186,117	**182,983**	213,662	(30,679)
Receipts Over (Under) Expenditures	-	**-**		
Unencumbered Cash - Beginning	-	**-**		
Unencumbered Cash - Ending	$ -	**-**		

UNIFIED SCHOOL DISTRICT NO. 103 CHEYLIN, KANSAS
Contingency Reserve Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2026
(With Comparative Actual Totals for the Prior Year Ended June 30, 2025)

		Prior Year Actual	**Current Year Actual**
Receipts	$	-	**-**
Expenditures		-	**-**
Receipts Over (Under) Expenditures		-	**-**
Unencumbered Cash - Beginning		100,000	**100,000**
Unencumbered Cash - Ending	$	100,000	**100,000**

UNIFIED SCHOOL DISTRICT NO. 103 CHEYLIN, KANSAS
Student Material Revolving Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2026
(With Comparative Actual Totals for the Prior Year Ended June 30, 2025)

	Prior Year Actual	**Current Year Actual**
Receipts		
Other Local Revenue	$ 14,558	**10,848**
Expenditures		
Student Support Services	13,013	**8,091**
Receipts Over (Under) Expenditures	1,545	**2,757**
Unencumbered Cash - Beginning	9,428	**10,973**
Unencumbered Cash - Ending	$ 10,973	**13,730**

UNIFIED SCHOOL DISTRICT NO. 103 CHEYLIN, KANSAS
At Risk (K-12) Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2026
(With Comparative Actual Totals for the Prior Year Ended June 30, 2025)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Transfers In	$ 248,638	**290,000**	275,563	14,437
Expenditures				
Instruction	240,604	**271,757**	302,973	(31,216)
Student Support Services	6,604	**15,130**	10,000	5,130
Instructional Support Staff	1,453	**5,098**	3,220	1,878
Total Expenditures	248,661	**291,985**	316,193	(24,208)
Receipts Over (Under) Expenditures	(23)	**(1,985)**		
Unencumbered Cash - Beginning	40,653	**40,630**		
Unencumbered Cash - Ending	$ 40,630	**38,645**		

UNIFIED SCHOOL DISTRICT NO. 103 CHEYLIN, KANSAS
Recreation Commission Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2026
(With Comparative Actual Totals for the Prior Year Ended June 30, 2025)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	$ 40,955	**41,951**	37,445	4,506
Delinquent Tax	344	**443**	434	9
16/20 and Motor Vehicle Tax	1,925	**1,971**	1,787	184
Recreational Vehicle Tax	31	**26**	28	(2)
Other Local Revenue	-	**-**	6,306	(6,306)
Total Receipts	43,255	**44,391**	46,000	(1,609)
Expenditures				
Community Service Operations	43,255	**44,391**	46,000	(1,609)
Cash Receipts Over (Under) Expenditures	-	**-**		
Unencumbered Cash - Beginning	-	**-**		
Unencumbered Cash - Ending	$ -	**-**		

Schedule 2-15

UNIFIED SCHOOL DISTRICT NO. 103 CHEYLIN, KANSAS
Title I Low Income Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2026
(With Comparative Actual Totals for the Prior Year Ended June 30, 2025)

	Prior Year Actual	**Current Year Actual**
Receipts		
Intergovernmental Revenues		
Federal Aid	$ 52,248	**47,208**
Expenditures		
Instruction	52,248	**47,208**
Receipts Over (Under) Expenditures	-	**-**
Unencumbered Cash - Beginning	-	**-**
Unencumbered Cash - Ending	$ -	**-**

UNIFIED SCHOOL DISTRICT NO. 103 CHEYLIN, KANSAS
Title II Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2026
(With Comparative Actual Totals for the Prior Year Ended June 30, 2025)

		Prior Year Actual	**Current Year Actual**
Receipts			
Intergovernmental Revenues			
Federal Aid	$	7,373	**5,615**
Expenditures			
Instruction		7,373	**5,615**
Receipts Over (Under) Expenditures		-	**-**
Unencumbered Cash - Beginning		-	**-**
Unencumbered Cash - Ending	$	-	**-**

UNIFIED SCHOOL DISTRICT NO. 103 CHEYLIN, KANSAS
REAP Grant Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2026
(With Comparative Actual Totals for the Prior Year Ended June 30, 2025)

	Prior Year Actual	**Current Year Actual**
Receipts		
Intergovernmental Revenues		
Federal Aid	$ 8,903	**9,506**
Expenditures		
Instruction	3,773	**4,256**
Other Grant Expenditures	5,130	**5,250**
Total Expenditures	8,903	**9,506**
Receipts Over (Under) Expenditures	-	**-**
Unencumbered Cash- Beginning	-	**-**
Unencumbered Cash - Ending	$ -	**-**

UNIFIED SCHOOL DISTRICT NO. 103 CHEYLIN, KANSAS
Gifts and Grants Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2026
(With Comparative Actual Totals for the Prior Year Ended June 30, 2025)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts				
Gifts and Miscellaneous Grants	$ 71,471	**138,162**	100,000	38,162
Intergovernmental Revenues				
State Aid	161	**89**	-	89
Total Receipts	71,632	**138,251**	100,000	38,251
Expenditures				
Instruction	44,603	**100,521**	79,250	21,271
Student Support Services	13,423	**-**	20,000	(20,000)
Instructional Support Services	16,525	**12,258**	25,000	(12,742)
General Administration	-	**1,200**	-	1,200
Operations and Maintenance	13,479	**1,361**	20,000	(18,639)
Food Service Operation	2,343	**5,261**	8,000	(2,739)
Community Services Operations	15,339	**19,000**	18,244	756
Total Expenditures	105,712	**139,601**	170,494	(30,893)
Receipts Over (Under) Expenditures	(34,080)	**(1,350)**		
Unencumbered Cash - Beginning	104,574	**70,494**		
Unencumbered Cash - Ending	$ 70,494	**69,144**		

UNIFIED SCHOOL DISTRICT NO. 103 CHEYLIN, KANSAS
Title IV 21st Century Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2026
(With Comparative Actual Totals for the Prior Year Ended June 30, 2025)

		Prior Year Actual	**Current Year Actual**
Receipts			
Intergovernmental Revenues			
Federal Aid	$	12,706	**12,698**
Expenditures			
Instruction		12,706	**12,698**
Receipts Over (Under) Expenditures		-	**-**
Unencumbered Cash - Beginning		-	**-**
Unencumbered Cash - Ending	$	-	**-**

UNIFIED SCHOOL DISTRICT NO. 103 CHEYLIN, KANSAS
Migrant Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2026
(With Comparative Actual Totals for the Prior Year Ended June 30, 2025)

	Prior Year Actual	**Current Year Actual**
Receipts		
Intergovernmental Revenues		
Federal Aid	$ 47,500	**42,750**
Expenditures		
Instruction	47,500	**42,750**
Receipts Over (Under) Expenditures	-	**-**
Unencumbered Cash - Beginning	-	**-**
Unencumbered Cash - Ending	$ -	**-**

UNIFIED SCHOOL DISTRICT NO. 103 CHEYLIN, KANSAS
Agency Funds
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended June 30, 2026

Funds	Beginning Cash Balance	Receipts	Disbursements	**Ending Cash Balance**
High School				
Band Fundraising	$ 544	-	-	**544**
Ag Lab Fees	1	1,963	1,964	**-**
Class of 2022	977	-	977	**-**
Class of 2023	902	-	902	**-**
Class of 2024	785	-	785	**-**
Class of 2025	105	167	272	**-**
Class of 2026	7,225	4,380	11,605	**-**
Class of 2027	4,863	16,417	8,945	**12,335**
Class of 2028	1,940	4,854	-	**6,794**
Class of 2029	-	2,509	-	**2,509**
Class of 2030	-	600	-	**600**
FFA	6,083	26,528	20,390	**12,221**
National Honor Society	3,353	3,196	1,401	**5,148**
Spirit Squad (HS)	2,055	2,250	1,842	**2,463**
Spirit Squad (JH)	2,626	607	1,507	**1,726**
Student Council	2,091	5,620	2,919	**4,792**
Technology	-	2,550	2,550	**-**
Total High School	33,550	71,641	56,059	**49,132**
Grade School				
K-8 Activity	680	1,813	1,782	**711**
Faculty Club	152	-	-	**152**
Total Grade School	832	1,813	1,782	**863**
Total	$ 34,382	73,454	57,841	**49,995**

UNIFIED SCHOOL DISTRICT NO. 103 CHEYLIN, KANSAS
District Activity Funds
Schedule of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended June 30, 2026

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	**Ending Unencumbered Cash Balance**	Add Encumbrances and Accounts Payable	**Ending Cash Balance**
Gate Receipts							
High School							
Athletics	$ 5,145	-	66,831	62,026	**9,950**	-	**9,950**
School Projects							
High School							
Student Assistance Fund	3,437	-	201	-	**3,638**	-	**3,638**
Yearbook	570	-	-	22	**548**	-	**548**
Total School Projects	4,007	-	201	22	**4,186**	-	**4,186**
Total District Activity Funds	$ 9,152	-	67,032	62,048	**14,136**	-	**14,136**