# Unified School District Number 217

Rolla, Kansas

**FINANCIAL STATEMENT**

WITH REGULATORY - REQUIRED SUPPLEMENTARY INFORMATION

and

**INDEPENDENT AUDITOR'S REPORT**

For the Year Ended June 30, 2026

Medill & Thooft, CPA
Certified Public Accountants
Ulysses, Kansas

**Unified School District Number 217**
Rolla, Kansas
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For the Year Ended June 30, 2026


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# INDEPENDENT AUDITOR'S REPORT

Superintendent and Board of Education
Unified School District Number 217
Rolla, Kansas 67954

## *Qualified and Adverse Opinions*

We have audited the accompanying financial statement of the Unified School District Number 217, which comprises the statement of receipts, expenditures, and unencumbered cash as of June 30, 2026, and the related notes to the financial statement.

*Qualified Opinion on Regulatory Basis of Accounting*
In our opinion, except for the effects of the payroll misstatements and possible effects of the unsupported expenditures described in the Basis for Qualified Opinion section of our report, the accompanying financial statement presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the Unified School District Number 217 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* as described in Note 1.

*Adverse Opinion on U.S. Generally Accepted Accounting Principles*
In our opinion, because of the significance of the matter discussed in the Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles section of our report, the financial statement referred to above does not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of the Unified School District Number 217, as of June 30, 2026, or changes in net position, or cash flows thereof for the year then ended.

## *Basis for Adverse and Disclaimer Opinions*

*Matter Giving Rise to Qualified Opinion on Regulatory Basis of Accounting*
Unified School District Number 217 did not maintain adequate supporting documentation for certain expenditures, including disbursements from student activity funds. Internal controls over student activity funds were not operating effectively to ensure transactions were properly authorized, supported, and accurately recorded. We were unable to obtain sufficient appropriate audit evidence regarding these transactions. Consequently, we were unable to determine whether adjustments to these expenditures and related financial statement amounts were necessary.

In addition, payroll amounts paid to certain contract employees did not agree with the amounts approved by the Board. Employee wage reports covering the applicable contract periods did not reconcile to approved contracts, with certain discrepancies resulting in payments exceeding approved compensation. Payroll records also contained discrepancies between timecards and amounts paid, sick leave payments calculated using outdated pay rates, and errors in calculating hours resulting from the conversion of standard time to a 24-hour format.

*Matter Giving Rise to Adverse Opinion on U.S. Generally Accepted Accounting Principles*
As described in Note 1 of the financial statement, the financial statement is prepared by the Unified School District Number 217, on the basis of the financial reporting provisions of *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 and pervasive.

***Responsibilities of Management for the Financial Statement***

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

In preparing the financial statement, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Unified School District Number 217's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

***Auditor's Responsibilities for the Audit of the Financial Statement***

Our objectives are to obtain reasonable assurance about whether the financial statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. 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 generally accepted auditing standards 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 generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statement.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Unified School District Number 217'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 Unified School District Number 217's ability to continue as a going concern for a reasonable period of time.

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

***Supplementary Information***

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures - actual and budget, individual fund schedules of regulatory basis receipts and expenditures - actual and budget, schedule of regulatory basis receipts and expenditures - agency funds, schedule

of receipts, expenditures, and unencumbered cash – district activity funds (Schedules 1, 2, 3, and 4, as listed in the table of contents) are presented for analysis and are not a required part of the basic financial statement, however, are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide.* Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement 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 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.

*Medill and Thooft, CPA*

**MEDILL & THOOFT, CPA**
Ulysses, Kansas

October 2, 2026

**Unified School District Number 217**
Rolla, Kansas
**Summary Statement of Receipts, Expenditures and Unencumbered Cash**
Regulatory Basis
For the Year Ended June 30, 2026

| Fund | Beginning Unencumbered Cash Balance | Receipts | Expenditures | Ending Unencumbered Cash Balance | Add: Encumbrances And Accounts Payable | Ending Cash Balance |
|---|---|---|---|---|---|---|
| General Funds: | | | | | | |
| General | $ - | $ 1,579,500 | $ 1,579,500 | $ - | $ - | $ - |
| Supplemental General | 30,260 | 537,836 | 552,256 | 15,840 | - | 15,840 |
| Special Purpose Funds: | | | | | | |
| Adult Education | 6,331 | 1,100 | 1,941 | 5,490 | - | 5,490 |
| 4yr Old At Risk | - | 76,400 | 28,713 | 47,687 | - | 47,687 |
| At Risk | 134,964 | 321,500 | 219,192 | 237,272 | - | 237,272 |
| Bilingual | - | 44,220 | 10,026 | 34,194 | - | 34,194 |
| Capital Outlay | 762,011 | 270,140 | 404,091 | 628,060 | - | 628,060 |
| Driver Training | 8,293 | 2,565 | - | 10,858 | - | 10,858 |
| Food Service | 26,000 | 137,563 | 123,003 | 40,560 | - | 40,560 |
| Professional Development | 2,985 | 10,000 | 9,586 | 3,399 | - | 3,399 |
| Special Education | 130,000 | 103,793 | 109,424 | 124,369 | - | 124,369 |
| Vocational Education | - | 146,286 | 71,594 | 74,692 | - | 74,692 |
| Gifts and Grants | 45,360 | 15,573 | 24,222 | 36,711 | - | 36,711 |
| KPERS Retirement Contribution | - | 177,748 | 177,748 | - | - | - |
| Contingency Reserve | 467,554 | 373,362 | 502,406 | 338,510 | - | 338,510 |
| Textbook & Student Material | - | 3,932 | - | 3,932 | - | 3,932 |
| Recreation Commission General | 2,756 | 87,481 | 86,127 | 4,110 | - | 4,110 |
| Recreation Commission Employees' Benefits | - | 5,503 | 5,503 | - | - | - |
| Federal Funding | (279,161) | 547,292 | 268,131 | - | - | - |
| District Activity | (823) | 26,625 | 15,483 | 10,319 | - | 10,319 |
| Trust Fund: | | | | | | |
| Scholarship Fund | 10,492 | 215 | 594 | 10,113 | - | 10,113 |
| Total Reporting Entity (Less Agency Funds | $ 1,347,022 | $ 4,468,634 | $ 4,189,540 | $ 1,626,116 | $ - | $ 1,626,116 |

| Composition Of Cash | |
|---|---|
| Checking | $ 67,058 |
| Savings | 552,835 |
| CD's | 1,039,856 |
| Total Cash | 1,659,749 |
| Agency Funds - Per Schedule 3 | (33,633) |
| Total Reporting Entity (Excluding Agency Funds) | $ 1,626,116 |

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

# UNIFIED SCHOOL DISTRICT NUMBER 217
Rolla, Kansas
Notes to the Financial Statement
June 30, 2026

## NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

a) Financial Reporting Entity

Unified School District Number 217 is a municipal corporation governed by an elected seven-member board. This financial statement presents USD No. 217 (the District) and its related municipal entities. The related municipal entities are included in the USD's reporting entity because it was created to benefit the USD and/or its constituents.

Component Unit

1. *Rolla Recreation Commission* – The 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. The recreation commission cannot purchase real property but can acquire real property by gift.

b) Regulatory Basis Fund Types

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

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

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

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

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

c) Basis of Accounting

*Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States of America.* The Kansas Municipal Audit and Accounting Guide (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.

d) Budgetary Information

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

1. Preparation of the budget for the succeeding calendar year on or before August 1st.
2. Publication in local newspaper on or before September 11th of the proposed budget and notice of public hearing on the budget.
3. Public hearing on or before September 21st, but at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before October 1st.

## NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

5. 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. District budgets requiring a hearing to exceed the revenue neutral rate should be adopted on or before October 1st but may not be adopted prior to the revenue neutral rate hearing. The District did hold a revenue neutral rate hearing for this year.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in regulatory receipts other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication, the hearing may be held and the governing body may amend the budget at that time. There were no such budget amendment 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 receipts are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments by the City 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:

Textbook Fund, Gifts and Grants Fund, Contingency Reserve Fund, and State, Federal and Other Grants Funds.

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

## NOTE 2 – DEPOSITS AND INVESTMENTS

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

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

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

*Custodial Credit Risk - Deposits*. Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. State statutes require the District's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City or the Federal Home Loan Bank of Topeka except during designated "peak periods" when required coverage is 50%. The District does not use designated "peak periods".

At June 30, 2026 the carrying amount of the District's deposits, including certificates of deposit, was $1,626,116 and the

## NOTE 2 – DEPOSITS AND INVESTMENTS, CONTINUED

bank balance was $1,832,992. The bank balance was held by one bank resulting in a concentration of credit risk. Of the bank balance, $250,000 was covered by federal depository insurance, and the remaining balance was collateralized with securities held by the pledging financial institution's agents in the District's name.

*Custodial Credit Risk - Investments.* For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the District will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured. The District had no investments of this type at June 30, 2026.

## NOTE 3 – RETIREMENT PLAN

General Information about the 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 before 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 contribution are withheld by their employer and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code.

State law provides that the employer contribution rates for KPERS 1, KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate and the statutory contribution rate (not including the 1% contribution rate for the Death and Disability Program) was 13.38% and 12.57%, respectively, for the fiscal year ended June 30, 2024. The actuarially determined employer contribution rate and the statutory contribution rate was 11.60% and 11.54% for the fiscal year ended June 30, 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 billon 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 KEPRS-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, $600 million was transferred in May/June 2022.

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

## NOTE 3 – RETIREMENT PLAN, CONTINUED

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 of retired District employees. The District received and remitted amounts equal to the statutory contribution rate, which totaled $170,101 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 $1,260,582. 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 contribution 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 the 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 4 – OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS

*a) Other Post-Employment Benefits.* As provided by K.S.A. 12-5040, the District allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the District is subsidizing the retirees because each participant is charged a level 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.

b) *Personal and Sick Leave.* Professional employees earn 24 hours of personal leave and 72 hours of sick leave per year. The maximum accumulation is 810 hours of sick leave and 48 hours of personal leave.

## NOTE 5 – INTERFUND TRANSFERS

Interfund operating transfers are as follows:

| Fund Transferred From: | Fund Transferred To: | Statutory Authority | Amount |
|---|---|---|---|
| General | Adult Education | K.S.A. 72-6428 | $ 1,100 |
| General | Bilingual | K.S.A. 72-6428 | 34,500 |
| General | At-Risk (K-12) | K.S.A. 72-6428 | 224,600 |
| General | 4yr Old At Risk | K.S.A. 72-6428 | 29,100 |
| General | Food Service | K.S.A. 72-6428 | 10,000 |
| General | Professional Development | K.S.A. 72-6428 | 10,000 |
| General | Special Education | K.S.A. 72-6428 | 84,663 |
| General | Career and Postsecondary Education | K.S.A. 72-6428 | 28,000 |
| General | Contingency Reserve | K.S.A. 72-6428 | 373,362 |
| Supplemental General | Bilingual | K.S.A. 72-6433 | 9,720 |
| Supplemental General | Food Service | K.S.A. 72-6433 | 33,000 |
| Supplemental General | Special Education | K.S.A. 72-6433 | 26,325 |
| Supplemental General | Career and Postsecondary Education | K.S.A. 72-6433 | 118,286 |
| Supplemental General | At-Risk (K-12) | K.S.A. 72-6433 | 96,900 |
| Supplemental General | 4yr Old At Risk | K.S.A. 72-6433 | 47,300 |

## NOTE 6 – STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

References made herein to the statutes are not intended as interpretations of law but are offered for consideration of the Director of Accounts and Reports, Kansas Department of Administration, and Interpretation by legal repetition of the

## NOTE 6 – STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY, CONTINUED

Municipality.

Expenditures in the KPERS Retirement Contribution Fund and Recreation Commission Employee's Benefit Fund exceeded the adopted budget for the year ended June 30, 2026, which is a violation of K.S.A. 79-2935.

There were no other cash law violation or budget law violations for the year ending June 30, 2026

## NOTE 7 – CLAIMS, JUDGEMENTS AND RISK MANAGEMENT

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

During the ordinary course of its operation the District is a party to various claims, legal actions and complaints. It is the opinion of the District's management and legal counsel that these matters are not anticipated to have a material impact on the District.

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The District has purchased commercial insurance for these potential risks. There have been no significant reductions in insurance coverage in the 2026 fiscal year, and there were no settlements that exceeded insurance coverage in the past three years.

## NOTE 8 – SUBSEQUENT EVENTS

Management has evaluated subsequent events through the date of this report. Management's evaluation concluded that there are no subsequent events that are required to be recognized or disclosed in this financial statement.

**Unified School District Number 217**
**Rolla, Kansas**

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# REGULATORY-REQUIRED SUPPLEMENTAL INFORMATION

Schedule 1

**Unified School District Number 217**

Rolla, Kansas

**Summary of Expenditures - Actual and Budget (Budgeted Funds Only)**

Regulatory Basis

For the Year Ended June 30, 2026

| Fund | Certified Budget | Adjustment to Comply with Legal Max | Total Budget for Comparison | Expenditures Chargeable to Current Year | Variance Over (Under) |
|---|---|---|---|---|---|
| General Funds: | | | | | |
| General | $ 1,644,072 | $ (64,572) | $ 1,579,500 | $ 1,579,500 | $ - |
| Supplemental General | 574,797 | (22,541) | 552,256 | 552,256 | - |
| Special Purpose Funds: | | | | | |
| Adult Education | 6,331 | | 6,331 | 1,941 | (4,390) |
| 4yr Old At Risk | 77,500 | | 77,500 | 28,713 | (48,787) |
| At Risk | 418,313 | | 418,313 | 219,192 | (199,121) |
| Bilingual | 55,000 | | 55,000 | 10,026 | (44,974) |
| Capital Outlay | 1,163,261 | | 1,163,261 | 404,091 | (759,170) |
| Driver Training | 12,818 | | 12,818 | - | (12,818) |
| Food Service | 202,111 | | 202,111 | 123,003 | (79,108) |
| Professional Development | 22,985 | | 22,985 | 9,586 | (13,399) |
| Special Education | 274,500 | | 274,500 | 109,424 | (165,076) |
| Vocational Education | 95,000 | | 95,000 | 71,594 | (23,406) |
| KPERS Retirement Contrib. | 170,101 | | 170,101 | 177,748 | 7,647 |
| Rec. Comm. General Fund | 86,127 | | 86,127 | 86,127 | - |
| Rec. Comm. Employees' Benefits | 5,000 | | 5,000 | 5,503 | 503 |

**Unified School District Number 217**
Rolla, Kansas
**General Fund**
**Schedule of Receipts and Expenditures - Actual and Budget**
Regulatory Basis
For the Year Ended June 30, 2026

| Receipts | Actual | Budget | Variance Over (Under) |
|---|---|---|---|
| Mineral Taxes | $ 12,553 | $ 17,000 | $ (4,447) |
| State Aid | 1,493,724 | 1,556,908 | (63,184) |
| Special Education Aid | 73,223 | 70,164 | 3,059 |
| Miscellaneous | - | - | - |
| Total Receipts | 1,579,500 | $ 1,644,072 | $ (64,572) |
| Expenditures | | | |
| Instruction | 446,166 | 397,615 | 48,551 |
| Student Support Services | 1,010 | 3,000 | (1,990) |
| Instructional Support Staff | 18,930 | 10,000 | 8,930 |
| General Administration | 77,421 | 241,750 | (164,329) |
| School Administration | 67,608 | 72,400 | (4,792) |
| Central Services | 1,124 | 3,250 | - |
| Operations and Maintenance | 97,700 | 311,260 | (213,560) |
| Student Transportation Services | 74,026 | 81,250 | (7,224) |
| Other Support Services | - | 21,000 | |
| Fund Transfers | 795,515 | 502,547 | 292,968 |
| Adjustment to Comply with Legal Max | | (64,572) | 64,572 |
| Legal General Fund Budget | 1,579,500 | 1,579,500 | - |
| Adjustment for Qualifying Budget Credits | | - | - |
| Total Expenditures | 1,579,500 | $ 1,579,500 | - |
| Receipts Over (Under) Expenditures | - | | $ (64,572) |
| Unencumbered Cash, Beginning | - | | |
| Unencumbered Cash, Ending | $ - | | |

**Unified School District Number 217**
Rolla, Kansas
**Supplemental General Fund**
**Schedule of Receipts and Expenditures - Actual and Budget**
Regulatory Basis
For the Year Ended June 30, 2026

| | Actual | Budget | Variance Over (Under) |
|---|---|---|---|
| Receipts | | | |
| Advalorem Taxes | $ 515,427 | $ 556,295 | $ (40,868) |
| Delinquent Tax | 7,285 | 2,301 | 4,984 |
| Motor Vehicle Tax | 15,124 | 18,310 | (3,186) |
| Total Receipts | 537,836 | $ 576,906 | $ (39,070) |
| Expenditures | | | |
| Instruction | 208,850 | 298,995 | (90,145) |
| General Administration | 11,875 | 50,000 | (38,125) |
| Fund Transfers | 331,531 | 225,802 | 105,729 |
| Adjustment to Comply with Legal Max | | (22,541) | 22,541 |
| Legal Supplemental Fund Budget | 552,256 | 552,256 | - |
| Adjustment for Qualifying Budget Credits | | - | - |
| Total Expenditures | 552,256 | $ 552,256 | - |
| Receipts Over (Under) Expenditures | (14,420) | | $ (39,070) |
| Unencumbered Cash, Beginning | 30,260 | | |
| Unencumbered Cash, Ending | $ 15,840 | | |

**Unified School District Number 217**
Rolla, Kansas
**Adult Education Fund**
**Schedule of Receipts and Expenditures - Actual and Budget**
Regulatory Basis
For the Year Ended June 30, 2026

| | Actual | Budget | Variance Over (Under) |
|---|---|---|---|
| Receipts | | | |
| Transfers In | $ 1,100 | $ - | $ 1,100 |
| Total Receipts | 1,100 | $ - | $ 1,100 |
| Expenditures | | | |
| Instruction | 1,941 | 6,331 | (4,390) |
| Total Expenditures | 1,941 | $ 6,331 | (4,390) |
| Receipts Over (Under) Expenditures | (841) | | $ 5,490 |
| Unencumbered Cash, July 1 | 6,331 | | |
| Unencumbered Cash, June 30 | $ 5,490 | | |

**Unified School District Number 217**
Rolla, Kansas
**4yr Old At Risk**
**Schedule of Receipts and Expenditures - Actual and Budget**
Regulatory Basis
For the Year Ended June 30, 2026

| | Actual | Budget | Variance Over (Under) |
|---|---|---|---|
| Receipts | | | |
| Transfers In | $ 76,400 | $ 77,500 | $ (1,100) |
| Total Receipts | 76,400 | $ 77,500 | $ (1,100) |
| Expenditures | | | |
| Instruction | 28,713 | 77,500 | (48,787) |
| Total Expenditures | 28,713 | $ 77,500 | (48,787) |
| Receipts Over (Under) Expenditures | 47,687 | | $ 47,687 |
| Unencumbered Cash, July 1 | - | | |
| Unencumbered Cash, June 30 | $ 47,687 | | |

**Unified School District Number 217**
Rolla, Kansas
**At Risk Fund**
**Schedule of Receipts and Expenditures - Actual and Budget**
Regulatory Basis
For the Year Ended June 30, 2026

| | Actual | Budget | Variance Over (Under) |
|---|---|---|---|
| Receipts | | | |
| Transfers in | $ 321,500 | $ 283,349 | $ 38,151 |
| Total Receipts | 321,500 | $ 283,349 | $ 38,151 |
| Expenditures | | | |
| Instruction | 219,192 | 418,313 | (199,121) |
| Total Expenditures | 219,192 | $ 418,313 | (199,121) |
| Receipts Over (Under) Expenditures | 102,308 | | $ 237,272 |
| Unencumbered Cash, July 1 | 134,964 | | |
| Unencumbered Cash, June 30 | $ 237,272 | | |

**Unified School District Number 217**
Rolla, Kansas
**Bilingual Fund**
**Schedule of Receipts and Expenditures - Actual and Budget**
Regulatory Basis
For the Year Ended June 30, 2026

| | Actual | Budget | Variance Over (Under) |
|---|---|---|---|
| Receipts | | | |
| Transfers In | $ 44,220 | $ 55,000 | $ (10,780) |
| Total Receipts | 44,220 | $ 55,000 | $ (10,780) |
| Expenditures | | | |
| Instruction | 10,026 | 55,000 | (44,974) |
| Total Expenditures | 10,026 | $ 55,000 | (44,974) |
| Receipts Over (Under) Expenditures | 34,194 | | $ 34,194 |
| Unencumbered Cash, July 1 | - | | |
| Unencumbered Cash, June 30 | $ 34,194 | | |

**Unified School District Number 217**
Rolla, Kansas
**Capital Outlay Fund**
**Schedule of Receipts and Expenditures - Actual and Budget**
Regulatory Basis
For the Year Ended June 30, 2026

| | Actual | Budget | Variance Over (Under) |
|---|---|---|---|
| Receipts | | | |
| Ad Valorem Tax | $ 130,496 | $ 134,471 | $ (3,975) |
| Delinquent Tax | 2,868 | 749 | 2,119 |
| Motor Vehicle Tax | 5,804 | 7,510 | (1,706) |
| Interest on Idle Funds | 55,961 | 82,000 | (26,039) |
| Insurance Proceeds | - | 195,000 | (195,000) |
| Miscellaneous Revenue | 806 | - | 806 |
| Rental Income | 74,205 | - | 74,205 |
| Total Receipts | 270,140 | $ 419,730 | $ (149,590) |
| Expenditures | | | |
| Instruction | 6,995 | 378,661 | (371,666) |
| Support Services | - | - | - |
| General Administration | 1,289 | 30,000 | (28,711) |
| School Administration | - | 8,000 | (8,000) |
| Central Services | 734 | - | 734 |
| Operations and Maintenance | 199,297 | 135,500 | 63,797 |
| Transportation | - | 95,000 | (95,000) |
| Other Support Services | - | - | - |
| Building and Site Improvements | 195,776 | 516,100 | (320,324) |
| Total Expenditures | 404,091 | $ 1,163,261 | (759,170) |
| Receipts Over (Under) Expenditures | (133,951) | | $ 609,580 |
| Unencumbered Cash, July 1 | 762,011 | | |
| Unencumbered Cash, June 30 | $ 628,060 | | |

**Unified School District Number 217**
Rolla, Kansas
**Driver Training Fund**
**Schedule of Receipts and Expenditures - Actual and Budget**
Regulatory Basis
For the Year Ended June 30, 2026

| | Actual | Budget | Variance Over (Under) |
|---|---|---|---|
| Receipts | | | |
| Driver Education Tuition | $ 1,125 | $ 2,500 | $ (2,500) |
| State Aid | 1,440 | 2,025 | (900) |
| Transfers In | - | - | - |
| Total Receipts | 2,565 | $ 4,525 | $ (3,400) |
| Expenditures | | | |
| Instruction | - | 12,818 | (12,818) |
| Total Expenditures | - | $ 12,818 | (12,818) |
| Receipts Over (Under) Expenditures | 2,565 | | $ 9,418 |
| Unencumbered Cash, July 1 | 8,293 | | |
| Unencumbered Cash, June 30 | $ 10,858 | | |

**Unified School District Number 217**
Rolla, Kansas
**Food Service Fund**
**Schedule of Receipts and Expenditures - Actual and Budget**
Regulatory Basis
For the Year Ended June 30, 2026

| | Actual | Budget | Variance Over (Under) |
|---|---|---|---|
| Receipts | | | |
| Charges for Services | $ 19,870 | $ 41,270 | $ (21,400) |
| Federal Aid | 74,085 | 79,221 | (5,136) |
| State Aid | 608 | 620 | (12) |
| Transfers In | 43,000 | 55,000 | (12,000) |
| Total Receipts | 137,563 | $ 176,111 | $ (38,548) |
| Expenditures | | | |
| Operations and Maintenance | 20,585 | 51,111 | (30,526) |
| Food Service Operations | 102,418 | 151,000 | (48,582) |
| Total Expenditures | 123,003 | $ 202,111 | (79,108) |
| Receipts Over (Under) Expenditures | 14,560 | | $ 40,560 |
| Unencumbered Cash, July 1 | 26,000 | | |
| Unencumbered Cash, June 30 | $ 40,560 | | |

**Unified School District Number 217**
Rolla, Kansas
**Professional Development Fund**
**Schedule of Receipts and Expenditures - Actual and Budget**
Regulatory Basis
For the Year Ended June 30, 2026

| | Actual | Budget | Variance Over (Under) |
|---|---|---|---|
| Receipts | | | |
| Transfers In | $ 10,000 | $ 20,000 | $ (10,000) |
| Total Receipts | 10,000 | $ 20,000 | $ (10,000) |
| Expenditures | | | |
| Other Support Services | 9,586 | 22,985 | (13,399) |
| Total Expenditures | 9,586 | $ 22,985 | (13,399) |
| Receipts Over (Under) Expenditures | 414 | | $ 3,399 |
| Unencumbered Cash, July 1 | 2,985 | | |
| Unencumbered Cash, June 30 | $ 3,399 | | |

**Unified School District Number 217**
Rolla, Kansas
**Special Education Fund**
**Schedule of Receipts and Expenditures - Actual and Budget**
Regulatory Basis
For the Year Ended June 30, 2026

| | Actual | Budget | Variance Over (Under) |
|---|---|---|---|
| Receipts | | | |
| Miscellaneous | $ 2,468 | $ 2,000 | 468 |
| Transfers In | 101,325 | 142,500 | (41,175) |
| Total Receipts | 103,793 | $ 144,500 | $ (40,707) |
| Expenditures | | | |
| Instruction | 109,424 | 274,500 | (274,500) |
| Total Expenditures | 109,424 | $ 274,500 | (274,500) |
| Receipts Over (Under) Expenditures | (5,631) | | $ 233,793 |
| Unencumbered Cash, July 1 | 130,000 | | |
| Unencumbered Cash, June 30 | $ 124,369 | | |

**Unified School District Number 217**
Rolla, Kansas
**Vocational Education Fund**
**Schedule of Receipts and Expenditures - Actual and Budget**
Regulatory Basis
For the Year Ended June 30, 2026

| | Actual | Budget | Variance Over (Under) |
|---|---|---|---|
| Receipts | | | |
| Transfers In | $ 146,286 | $ 95,000 | $ 51,286 |
| Total Receipts | 146,286 | $ 95,000 | $ 51,286 |
| Expenditures | | | |
| Instruction | 71,594 | 95,000 | (23,406) |
| Total Expenditures | 71,594 | $ 95,000 | (23,406) |
| Receipts Over (Under) Expenditures | 74,692 | | $ 74,692 |
| Unencumbered Cash, July 1 | - | | |
| Unencumbered Cash, June 30 | $ 74,692 | | |

Schedule 2-13

**Unified School District Number 217**
Rolla, Kansas
**Gifts and Grants Fund**
**Schedule of Receipts and Expenditures - Actual and Budget**
Regulatory Basis
For the Year Ended June 30, 2026

| | Current Year Actual |
|---|---|
| Receipts | |
| Donations | $ 15,573 |
| Total Receipts | 15,573 |
| Expenditures | |
| Instruction | 24,222 |
| Total Expenditures | 24,222 |
| Receipts Over (Under) Expenditures | (8,649) |
| Unencumbered Cash, July 1 | 45,360 |
| Unencumbered Cash, June 30 | $ 36,711 |

Schedule 2-14

**Unified School District Number 217**
Rolla, Kansas
**KPERS Retirement Contribution Fund**
**Schedule of Receipts and Expenditures - Actual and Budget**
Regulatory Basis
For the Year Ended June 30, 2026

| | Actual | Budget | Variance Over (Under) |
|---|---|---|---|
| Receipts | | | |
| State Sources | $ 177,748 | $ 170,101 | $ 7,647 |
| Total Receipts | 177,748 | $ 170,101 | $ 7,647 |
| Expenditures | | | |
| KPERS Payment | 177,748 | 170,101 | 7,647 |
| Total Expenditures | 177,748 | $ 170,101 | 7,647 |
| Receipts Over (Under) Expenditures | - | | $ - |
| Unencumbered Cash, July 1 | - | | |
| Unencumbered Cash, June 30 | $ - | | |

**Unified School District Number 217**
Rolla, Kansas
**Contingency Reserve Fund**
**Schedule of Receipts and Expenditures - Actual and Budget**
Regulatory Basis
For the Year Ended June 30, 2026

| | Current Year Actual |
|---|---|
| Receipts | |
| Transfers In | $ 373,362 |
| Total Receipts | 373,362 |
| Expenditures | |
| Community Service Operations | 502,406 |
| Total Expenditures | 502,406 |
| Receipts Over (Under) Expenditures | (129,044) |
| Unencumbered Cash, July 1 | 467,554 |
| Unencumbered Cash, June 30 | $ 338,510 |

Schedule 2-16

**Unified School District Number 217**
Rolla, Kansas
**Textbook & Student Material Fund**
**Schedule of Receipts and Expenditures - Actual and Budget**
Regulatory Basis
For the Year Ended June 30, 2026

| | Current Year Actual |
|---|---|
| Receipts | |
| Student Fees | $ 3,932 |
| Miscellaneous Revenue | - |
| Total Receipts | 3,932 |
| Expenditures | |
| Instruction | - |
| Total Expenditures | - |
| Receipts Over (Under) Expenditures | 3,932 |
| Unencumbered Cash, July 1 | - |
| Unencumbered Cash, June 30 | $ 3,932 |

**Unified School District Number 217**
Rolla, Kansas
**Recreation Commission General Fund**
**Schedule of Receipts and Expenditures - Actual and Budget**
Regulatory Basis
For the Year Ended June 30, 2026

| | Actual | Budget | Variance Over (Under) |
|---|---|---|---|
| Receipts | | | |
| Advalorem Taxes | $ 82,091 | $ 84,138 | $ (2,047) |
| Delinquent Tax | 1,762 | 468 | 1,294 |
| Motor Vehicle Tax | 3,628 | 4,692 | (1,064) |
| Total Receipts | 87,481 | $ 89,298 | $ (1,817) |
| Expenditures | | | |
| Appropriation | 86,127 | 86,127 | - |
| Total Expenditures | 86,127 | $ 86,127 | - |
| Receipts Over (Under) Expenditures | 1,354 | | $ (1,817) |
| Unencumbered Cash, July 1 | 2,756 | | |
| Unencumbered Cash, June 30 | $ 4,110 | | |

**Unified School District Number 217**
Rolla, Kansas
**Recreation Commission Employees' Benefits Fund**
**Schedule of Receipts and Expenditures - Actual and Budget**
Regulatory Basis
For the Year Ended June 30, 2026

| | Actual | Budget | Variance Over (Under) |
|---|---|---|---|
| Receipts | | | |
| Delinquent Tax | $ 5,503 | $ 5,549 | $ (46) |
| Total Receipts | 5,503 | $ 5,549 | $ (46) |
| Expenditures | | | |
| Appropriation | 5,503 | 5,000 | 503 |
| Total Expenditures | 5,503 | $ 5,000 | 503 |
| Receipts Over (Under) Expenditures | - | | $ (549) |
| Unencumbered Cash, July 1 | - | | |
| Unencumbered Cash, June 30 | $ - | | |

**Unified School District Number 217**
Rolla, Kansas
**Federal Funding**
**Schedule of Receipts and Expenditures - Actual and Budget**
Regulatory Basis
For the Year Ended June 30, 2026

| | Stronger Connections | Title II Improving Teacher Quality | Title I Low Income Fund | Title IVA Essa Fund | REAP Fund | Total |
|---|---|---|---|---|---|---|
| Receipts | | | | | | |
| Federal Aid | $ 429,819 | $ 8,498 | $ 57,328 | $ 23,073 | $ 28,574 | $ 547,292 |
| Total Receipts | 429,819 | 8,498 | 57,328 | 23,073 | 28,574 | 547,292 |
| Expenditures | | | | | | |
| Instruction | 194,486 | 5,041 | 28,543 | 11,487 | - | 239,557 |
| Professional Development | - | - | - | - | - | - |
| Support Servces | - | - | - | - | 28,574 | 28,574 |
| Total Expenditures | 194,486 | 5,041 | 28,543 | 11,487 | 28,574 | 268,131 |
| Receipts Over (Under) Expenditures | 235,333 | 3,457 | 28,785 | 11,586 | - | 279,161 |
| Unencumbered Cash, Beginning | (235,333) | (3,457) | (28,785) | (11,586) | - | (279,161) |
| Unencumbered Cash, Ending | $ - | $ - | $ - | $ - | $ - | $ - |

**Unified School District Number 217**
Rolla, Kansas
**Scholarship Fund**
**Schedule of Receipts and Expenditures - Actual and Budget**
Regulatory Basis
For the Year Ended June 30, 2026

| | Current Year Actual |
|---|---|
| Receipts | |
| Interest Income | $ 215 |
| Total Receipts | 215 |
| Expenditures | |
| Scholarship | 594 |
| Total Expenditures | 594 |
| Receipts Over (Under) Expenditures | (379) |
| Unencumbered Cash, July 1 | 10,492 |
| Unencumbered Cash, June 30 | $ 10,113 |

**Unified School District Number 217**
Rolla, Kansas
**Agency Funds**
**Summary of Receipts and Disbursements**
Regulatory Basis
For the Year Ended June 30, 2026

| | Beginning Cash Balance | Receipts | Disbursements | Ending Cash Balance |
|---|---|---|---|---|
| Student Organizations: | | | | |
| Class of 2026 | $ 12,449 | $ 6,227 | $ 16,231 | $ 2,445 |
| Class of 2027 | 1,989 | 11,091 | 5,473 | 7,607 |
| Class of 2028 | 125 | 945 | 100 | 970 |
| Class of 2029 | - | 399 | 178 | 221 |
| Concession Stand | 4,219 | - | 847 | 3,372 |
| High School Football | 3,997 | 105 | 210 | 3,892 |
| Junior High Cheerleaders | 73 | - | - | 73 |
| Courtyard fund | 777 | - | 6 | 771 |
| High School Cheerleaders | 3,310 | - | - | 3,310 |
| Junior High Student Council | 1,220 | 60 | 435 | 845 |
| High School Student Council | 1,325 | 2,930 | 1,799 | 2,456 |
| Girls HS Basketball | 240 | 987 | 673 | 554 |
| Boys HS Basketball | 805 | - | 54 | 751 |
| William Allen White Fund | 200 | 300 | 240 | 260 |
| Geo/Sci/History | 105 | - | - | 105 |
| Track | - | 2,240 | 2,203 | 37 |
| Book Fair | 352 | - | - | 352 |
| Junior High Basketball | 56 | - | - | 56 |
| Junior High Football | 100 | - | - | 100 |
| Student Activity Fund | 2,567 | 2,774 | 37 | 5,304 |
| Interest | - | 254 | - | 254 |
| Scholars Bowl | - | 1,580 | 1,572 | 8 |
| Irma Kraber Memorial | 105 | - | - | 105 |
| Sales Tax | 3 | 2,734 | 2,952 | (215) |
| Total Agency Funds | $ 34,017 | $ 32,626 | $ 33,010 | $ 33,633 |

**Unified School District Number 217**

Rolla, Kansas

**District Activity Fund**

**Schedule of Receipts, Expenditures, and Unencumbered Cash**

For the Year Ended June 30, 2026

| | Beginning Unencumbered Cash Balance | Receipts | Expenditures | Ending Unencumbered Cash Balance | Add: Encumbrances And Accounts Payable | Ending Cash Balance |
|---|---|---|---|---|---|---|
| User Fees and Gate Receipts: | | | | | | |
| Athletics and Collections | $ (823) | $ 19,335 | $ 10,408 | $ 8,104 | $ - | $ 8,104 |
| Yearbook | - | 6,065 | 4,835 | 1,230 | - | 1,230 |
| Shop Projects | - | 1,225 | 240 | 985 | - | 985 |
| Total District Activity Funds | $ (823) | $ 26,625 | $ 15,483 | $ 10,319 | $ - | $ 10,319 |