Unified School District Number 452

Johnson City, Kansas

FINANCIAL STATEMENT

WITH REGULATORY - REQUIRED SUPPLEMENTARY INFORMATION

and

INDEPENDENT AUDITOR'S REPORT

For the Year Ended June 30, 2025

Unified School District Number 452
Johnson City, Kansas
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For the Year Ended June 30, 2025

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INDEPENDENT AUDITOR'S REPORT

Superintendent and Board of Education
Unified School District Number 452
Johnson City, Kansas 67855

Adverse and Unmodified Opinions

We have audited the accompanying financial statement of the Unified School District Number 452 which comprise the statement of receipts, expenditures, and unencumbered cash as of June 30, 2025, and the related notes to the financial statement.

Adverse Opinion on U.S. Generally Accepted Accounting Principles
In our opinion, because of the significance of the matter discussed in the Basis for Adverse 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 452, as of June 30, 2025, or changes in net position, or cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting
In our opinion, the financial statement referred to above present fairly, in all material respects, the aggregate cash and unencumbered cash balance of the Unified School District Number 452, as of June 30, 2025, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* as described in Note 1.

Basis for Adverse and Unmodified Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America, and the *Kansas Municipal Audit and Accounting Guide*. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statement section of our report. We are required to be independent of the Unified School District Number 452, 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 Opinions 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 452, 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 are 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 452'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 double 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 452'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 452'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.

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of the Unified School District Number 452 as of and for the year ended June 30, 2024 (not presented herein), and have issued our reported thereon dated December 18, 2024, which contained an unmodified opinion on the basic financial statement. The 2024 basic financial statement and our accompanying report are not presented herein but are available in electronic form from the web site of the Kansas Department of Administration at the following link: http://admin.ks.gov/offices/oar/municipal-services. The 2024 actual column (2024 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures – actual and budget for the year ended June 30, 2024 (Schedule 2 as listed in the table of contents) is presented for the purposes of additional analysis and is not a required part of the basic financial statement. Such 2024 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2024 basic financial statement. The 2024 comparative information was subjected to the auditing procedures applied in the audit of the 2024 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2024 basic financial statement or to the 2024 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2024 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended June 30, 2024, on the basis of accounting described in Note 1.

Medill and Thooft, CPA

MEDILL & THOOFT, CPA
Ulysses, Kansas

December 14, 2025

Unified School District Number 452

Johnson City, Kansas

Summary Statement of Receipts, Expenditures and Unencumbered Cash

Regulatory Basis

For the Year Ended June 30, 2025

Funds	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add: Encumbrances And Accounts Payable	Ending Cash Balance
General Funds:						
General	$ -	$ 4,606,839	$ 4,606,839	$ -	$ 364,793	$ 364,793
Supplemental General	33,329	1,301,086	1,278,687	55,728	116,490	172,218
Special Purpose Funds:						
Preschool-Aged At-Risk	-	65,000	65,000	-	535	535
At-Risk Fund (K-12)	304,947	859,510	822,002	342,455	9,189	351,644
Bilingual Education	-	195,000	195,000	-	708	708
Capital Outlay	1,651,927	328,829	171,107	1,809,649	27,479	1,837,128
Driver Training	1,964	16,019	7,219	10,764	-	10,764
Food Service	52,242	314,374	297,477	69,139	19,545	88,684
Professional Development	8,085	5,914	7,053	6,946	2,220	9,166
Special Education	69,998	470,932	470,540	70,390	295	70,685
Career and Postsecondary Education	-	100,000	100,000	-	951	951
KPERS Special Retirement	-	394,379	394,379	-	-	-
Contingency Reserve	725,675	131,733	-	857,408	-	857,408
Recreation Commission	4,138	153,426	157,564	-	-	-
Rec. Comm. Emp. Benefits	294	40,651	40,945	-	-	-
State, Federal and Other Grants	11,645	348,367	357,321	2,691	3,819	6,510
District Activity	7,288	91,501	91,458	7,331	-	7,331
Trust Fund:						
Scholarship and Awards	60	556	-	616	-	616
	$ 2,871,592	$ 9,424,116	$ 9,062,591	$ 3,233,117	$ 546,024	$ 3,779,141

Composition of Cash:	Checking	$ (521,408)
	Timed Deposits	4,497,350
	Total Cash	3,975,942
	Agency Funds per Schedule 3	(196,801)
	Total Reporting Entity (Exluding Agency Funds)	$ 3,779,141

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

UNIFIED SCHOOL DISTRICT NUMBER 452

Johnson City, Kansas
Notes to the Financial Statement
June 30, 2025

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

a) Financial Reporting Entity

Unified School District Number 452, Johnson City, Kansas, operates as a municipal corporation in accordance with the laws of the State of Kansas. The District is governed by an elected seven-member board. This regulatory financial statement presents Unified School District Number 452 (the District), the municipality but does not include its related municipal entity. The related municipal entity, which was established to benefit the District and/or its constituents, has been elected by the board not to be included in the District's reporting entity.

Related Municipal Entity

1. Recreation Commission – Stanton County Recreation Commission oversees recreational activities. The recreation commission operates as a separate governing body, but the USD 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.

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

Business Funds – funds financed in whole or in part by fees charged to users of the goods or services (i.e. enterprise and internal service fund, etc.)

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.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

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 August 5th of the proposed budget and notice of public hearing on the budget.
3. Public hearing on or before August 15th, but at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25th.

If the District is holding a revenue neutral rate hearing, the budget timeline for the public hearing is adjusted to no sooner than August 20th and no later than September 20th, but at least ten days after all statutory notification and publication requirements have been met. 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 not 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. The District had a budget amendment for Capital Outlay 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:

Contingency Reserve Fund, Scholarships and Awards Fund, and State, Federal and Other Grants Fund.

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

e) Reimbursements

The District records reimbursable expenditures in the fund that makes the disbursement and records reimbursements as revenue to the fund. For purposes of budgetary comparisons, the expenditures are properly reflected as offset by the reimbursements. Expenditures for the year ended June 30, 2025, in the amount of $79,639 is classified as reimbursed expenses in the General Fund. These expenditures are for general purposes and are exempt from the budget law under K.S.A. 72-5390.

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

NOTE 2 – DEPOSITS AND INVESTMENTS, CONTINUED

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, 2025 the carrying amount of the District's deposits, including certificates of deposit, was $3,779,141 and the bank balance was $4,565,683. The bank balance was held by two banks resulting in a concentration of credit risk. Of the bank balance, $3,459,522 was covered by federal depository insurance and the remaining balance was collateralized with securities held by the pledging financial institution's' agents in the Municipality'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, 2025.

NOTE 3 – RETIREMENT 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, 2025.

NOTE 3 – RETIREMENT PLAN, CONTINUED

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

The 2021 Legislature passed House Bill 2405, which 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 2024. 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 2024, 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 of retired District employees. The District received and remitted amounts equal to the statutory contribution rate, which totaled $394,379 for the year ended June 30, 2025.

Net Pension Liability

At June 30, 2025, the District's proportionate share of the collective net pension liability reported by KPERS was $3,543,391. The net pension liability was measured as of June 30, 2024, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2023, which was rolled forward to June 30, 2024. The District's proportion of the net pension liability was based on the ratio of the District's 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, 2024. 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) *Vacation Leave.*
   a. *Superintendent.* The superintendent is granted 20 vacation days each year, with a limitation of 5 days to be utilized at a time. The vacation leave does not accumulate and is not paid out when employment ceases.

NOTE 4 – OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS, CONTINUED

c) Sick Leave.

a. Certified: Full time certified employees shall be granted 7 working days each year at full salary for personal illness, illness of family members, medical and dental appointments. Sick leave shall carryover a maximum of thirty (30) working days for each staff member. Any sick leave accumulated days over 30 days at year end will be reimbursed for each day over the limit at a rate of $100 a day, not to exceed $1,200 attendance bonus. Certified employees using three or less sick days during the school year received a $400 bonus for outstanding attendance.

b. Classified: Classified employees shall be granted between 10 to 12 days a year based on if they are a 9, 10.5 or 12 month employee. The sick leave is to be used for illnesses of the employee or person living in the employee's household, critical illness of the employee's immediate family or for the attendance of a funeral. Any sick leave accumulated days over 45 days at year end will be reimbursed for each day over the limit at a rate of $100 a day. Classified employees using three or less sick days during the school year received a $400 bonus for outstanding attendance. No payment for unused sick leave will be paid when a classified employee ceases employment with the district.

c. Superintendent: The superintendent is granted 12 days annual and can carryover 60 days at year end. No sick leave is paid out when employment ceases.

d. Principals: The principals are granted a combination of sick/personal leave of 14 days annually. 4 days may be designated as personal leave. Any sick/personal leave accumulated over 60 days is forfeited and not paid out at year end.

d) *Personal Leave.*

a. *Certified:* Certified employees shall be allowed 5 days of personal leave per year. Personal leave is not accumulative. At the end of the school year, the board of education compensates the certified employee for any of the personal days not used at the rate of $100 a day.

b. *Classified:* Classified employees shall be allowed 1 to 3 days of personal leave per year based on if they are a 9, 10.5 or 12 month employee. Personal leave is not accumulative. At the end of the school year, the board of education compensates the classified employee for any of the personal days not used at the rate of $100 a day.

e) Bereavement Leave. Each certified employee may use his/her accumulated sick leave and his/her extended sick leave for reason of death of a relative of the employee or the employee's spouse. Such use shall be limited to one (1) day annually. More time may be granted upon the discretion of the superintendent. This leave does not carryover each year.

NOTE 5 – COMMITMENTS AND CONTINGENCIES

The District has 4 employees participating in a program which allows the employees to go back to college and complete additional courses in order to be qualified for the position of teacher or instructor. The agreements for the positions state the District will pay a maximum amount of expenses related to the additional education required in the amount of $10,000 for each teacher and $5,000 for drivers education instructor. In exchange for the District cost supplementing these individuals, the employee must work for the District for a set number of years after achieving the new position, the years are as follows: the teacher or instructor must work for the USD for 3 years from the date they have earned their teaching certificate. The District has 1 employee that has participated in this program and received their certifications and are now completing their time to fulfill the service requirement of the contract. If the number of years' service condition is not met or the employee quits, the employee is required to reimburse the District on a prorated basis for the school expenses.

NOTE 6 – COMPLIANCE WITH KANSAS STATUTES

Reference 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 District.

Public work contracts exceeding $100,000 was not properly bonded as required by K.S.A. 60-1111.

There are no other statutory and cash or budget law violation for the year ending June 30, 2025.

NOTE 7 – INTERFUND TRANSFERS

Interfund operating transfers are as follows:

From	To	Statutory Authority	Amount
General Fund	Bilingual Education	K.S.A. 72–6428	$ 65,000
General Fund	Drivers Training	K.S.A. 72–6428	5,000
General Fund	Food Service	K.S.A. 72–6428	58,000
General Fund	Professional Development	K.S.A. 72–6428	5,000
General Fund	Special Education	K.S.A. 72–6428	360,932
General Fund	Contingency Reserve	K.S.A. 72–6428	131,733
General Fund	Career and Postsecondary Education	K.S.A. 72–6428	20,000
General Fund	Preschool-Aged At-Risk	K.S.A. 72–6428	39,000
General Fund	At Risk (K-12)	K.S.A. 72–6428	696,989
Supplemental General Fund	Bilingual Education	K.S.A. 72–6428	130,000
Supplemental General Fund	Drivers Education	K.S.A. 72–6428	5,000
Supplemental General Fund	Special Education	K.S.A. 72–6428	110,000
Supplemental General Fund	Career and Postsecondary Education	K.S.A. 72–6428	80,000
Supplemental General Fund	Preschool-Aged At-Risk	K.S.A. 72–6428	26,000
Supplemental General Fund	At Risk (K–12)	K.S.A. 72–6428	162,521

NOTE 8 – 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 2025 fiscal year, and there were no settlements that exceeded insurance coverage in the past three years.

NOTE 9 – 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, but two events are to be disclosed in this financial statement.

The District paid Washington Roofing and Insulation Inc. $236,976 on October 13, 2025 for roofing repairs on the high school building.

Received $533,420 for roof damages on October 31, 2025 from Gallagher Bassett Services.

REGULATORY-REQUIRED SUPPLEMENTAL INFORMATION

Schedule 1

Unified School District Number 452

Johnson City, Kansas

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

Regulatory Basis

For the Year Ended June 30, 2025

Funds	Certified Budget	Adjustment to Comply with Legal Max	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
General Funds:						
General	$ 4,772,975	$ (245,775)	$ 79,639	$ 4,606,839	$ 4,606,839	$ -
Supplemental General	1,278,687	-	-	1,278,687	1,278,687	-
Special Purpose Funds:						
Preschool-Aged At-Risk	65,000			65,000	65,000	-
At-Risk Fund (K-12)	1,027,000			1,027,000	822,002	(204,998)
Bilingual Education	195,000			195,000	195,000	-
Capital Outlay	1,425,000			1,425,000	171,107	(1,253,893)
Driver Training	16,745			16,745	7,219	(9,526)
Food Service	303,600			303,600	297,477	(6,123)
Professional Development	11,000			11,000	7,053	(3,947)
Special Education	519,543			519,543	470,540	(49,003)
Career and Postsecondary Education	100,000			100,000	100,000	-
KPERS Special Retirement	431,682			431,682	394,379	(37,303)
Recreation Commission	191,000			191,000	157,564	(33,436)
Rec. Comm. Emp. Benefits	42,350			42,350	40,945	(1,405)

Unified School District Number 452
Johnson City, Kansas
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Receipts				
Mineral Taxes	$ 10,186	$ 9,111	$ -	$ 9,111
State Special Education Aid	293,293	300,932	342,603	(41,671)
General State Aid	4,025,391	4,217,157	4,430,372	(213,215)
Reimbursed Expenses	88,397	79,639	-	79,639
Total Receipts	4,417,267	4,606,839	$ 4,772,975	$ (166,136)
Expenditures				
Instruction	1,280,323	1,322,897	1,357,320	(34,423)
Student Support Services	7,927	148	10,250	(10,102)
General Administration	314,277	326,790	349,400	(22,610)
School Administration	411,011	490,410	442,900	47,510
Central Services	75,935	89,903	83,050	6,853
Operations and Maintenance	751,543	727,935	806,250	(78,315)
Vehicle Operating Services	250,548	157,843	292,200	(134,357)
Vehicle & Maintenance Services	41,540	109,259	43,700	65,559
Funds Transfer	1,284,163	1,381,654	1,387,905	(6,251)
Adjustment to Comply with Legal Max			(245,775)	245,775
Legal General Fund Budget	4,417,267	4,606,839	4,527,200	79,639
Adjustment for Qualifying Budget Credits			79,639	(79,639)
Total Expenditures	4,417,267	4,606,839	$ 4,606,839	-
Receipts Over (Under) Expenditures	-	-		$ (166,136)
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	$ -	$ -		

Schedule 2-2

Unified School District Number 452
Johnson City, Kansas
Supplemental General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Receipts				
Advalorem Taxes	$ 843,418	$ 922,254	$ 40,690	$ 881,564
Back Tax Collections	5,428	9,743	4,566	5,177
Motor Vehicle Tax Collections	76,022	64,160	61,874	2,286
Recreational Vehicle Tax Collections	462	495	319	176
Commercial Vehicle Tax	2,613	2,920	3,732	(812)
Supplemental State Aid	324,912	301,514	301,514	-
Total Receipts	1,252,855	1,301,086	$ 412,695	$ 888,391
Expenditures				
Instruction	643,227	657,163	745,425	(88,262)
General Administration	205	347	250	97
School Administration	8,608	3,586	15,000	(11,414)
Operations and Maintenance	163,515	104,070	10,117	93,953
Fund Transfers	497,220	513,521	507,895	5,626
Adjustment to Comply with Legal Max			-	-
Total Expenditures	1,312,775	1,278,687	$ 1,278,687	-
Receipts Over (Under) Expenditures	(59,920)	22,399		$ 888,391
Unencumbered Cash, Beginning	93,249	33,329		
Unencumbered Cash, Ending	$ 33,329	$ 55,728		

Unified School District Number 452
Johnson City, Kansas
Preschool-Aged At-Risk Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Receipts				
Transfers In	$ 65,000	$ 65,000	$ 65,000	-
Total Receipts	65,000	65,000	$ 65,000	$ -
Expenditures				
Instruction	65,000	65,000	65,000	-
Total Expenditures	65,000	65,000	$ 65,000	-
Receipts Over (Under) Expenditures	-	-		$ -
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	$ -	$ -		

Schedule 2-4

Unified School District Number 452
Johnson City, Kansas
At Risk (K-12) Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Receipts				
Transfers In	$ 769,833	$ 859,510	$ 859,800	$ (290)
Total Receipts	769,833	859,510	$ 859,800	$ (290)
Expenditures				
Instruction	612,340	822,002	1,027,000	(204,998)
Total Expenditures	612,340	822,002	$ 1,027,000	(204,998)
Receipts Over (Under) Expenditures	157,493	37,508		$ 204,708
Unencumbered Cash, Beginning	147,454	304,947		
Unencumbered Cash, Ending	$ 304,947	$ 342,455		

Unified School District Number 452
Johnson City, Kansas
Bilingual Education Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Receipts				
Transfers In	$ 195,000	$ 195,000	$ 195,000	$ -
Total Receipts	195,000	195,000	$ 195,000	$ -
Expenditures				
Instruction	195,000	194,754	195,000	(246)
Instructional Support Services	-	246	-	246
Total Expenditures	195,000	195,000	$ 195,000	(246)
Receipts Over (Under) Expenditures	-	-		$ 246
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	$ -	$ -		

Schedule 2-6

Unified School District Number 452
Johnson City, Kansas
Capital Outlay Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Receipts				
Advalorem Propety Taxes	$ 195,159	$ 118,059	$ 117,426	$ 633
Back Tax Collections	1,251	2,019	1,064	955
Motor Vehicle Tax Collections	17,797	15,875	15,593	282
Recreational Vehicle Tax Collections	112	-	80	(80)
Commercial Vehicle Tax	678	685	940	(255)
Interest	79,580	169,591	-	169,591
Rent Income	16,250	9,600	-	9,600
Sale of Property	5,300	-	-	-
Capital Outlay State Aid	-	13,000	13,000	-
Transfers In	162,257	-	175,000	(175,000)
Total Receipts	478,384	328,829	$ 323,103	$ 5,726
Expenditures				
Instruction	34,410	6,527	55,000	(48,473)
Student Support Services	2,192	-	5,000	(5,000)
Instructional Support Staff	41,841	-	75,000	(75,000)
School Administration	4,162	23,912	10,000	13,912
Central Services	7,500	-	10,000	(10,000)
Operations and Maintenance	24,679	31,748	70,000	(38,252)
Facility Acquisition & Construction Services	498,726	108,920	1,200,000	(1,091,080)
Total Expenditures	613,510	171,107	$ 1,425,000	(1,253,893)
Receipts Over (Under) Expenditures	(135,126)	157,722		$ 1,259,619
Unencumbered Cash, Beginning	1,787,053	1,651,927		
Unencumbered Cash, Ending	$ 1,651,927	$ 1,809,649		

Unified School District Number 452
Johnson City, Kansas
Driver Training Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Receipts				
State Aid	$ 4,930	$ 3,915	$ 4,725	$ (810)
Misellaenous	-	2,104	-	2,104
Transfers In	10,000	10,000	10,000	-
Total Receipts	14,930	16,019	$ 14,725	$ 1,294
Expenditures				
Instruction	12,547	5,570	14,495	(8,925)
Operations & Maintenance	1,654	1,649	2,250	(601)
Total Expenditures	14,201	7,219	$ 16,745	(9,526)
Receipts Over (Under) Expenditures	729	8,800		$ 10,820
Unencumbered Cash, Beginning	1,235	1,964		
Unencumbered Cash, Ending	$ 1,964	$ 10,764		

Schedule 2-8

Unified School District Number 452
Johnson City, Kansas
Food Service Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Receipts				
State Aid	$ 2,163	$ 1,932	$ 1,634	$ 298
Federal Aid	196,149	190,736	185,634	5,102
Charge for Services	67,562	63,706	63,090	616
Transfers In	1,000	58,000	1,000	57,000
Total Receipts	266,874	314,374	$ 251,358	$ 63,016
Expenditures				
Food Service Operation	297,012	297,477	303,600	(6,123)
Total Expenditures	297,012	297,477	$ 303,600	(6,123)
Receipts Over (Under) Expenditures	(30,138)	16,897		$ 69,139
Unencumbered Cash, Beginning	82,380	52,242		
Unencumbered Cash, Ending	$ 52,242	$ 69,139		

Unified School District Number 452
Johnson City, Kansas
Professional Development Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Receipts				
State Aid	$ 370	$ 914	$ 1,500	$ (586)
Transfers In	5,000	5,000	5,000	-
Total Receipts	5,370	5,914	$ 6,500	$ (586)
Expenditures				
Instructional Support Staff	2,456	7,053	11,000	(3,947)
Total Expenditures	2,456	7,053	$ 11,000	(3,947)
Receipts Over (Under) Expenditures	2,914	(1,139)		$ 3,361
Unencumbered Cash, Beginning	5,171	8,085		
Unencumbered Cash, Ending	$ 8,085	$ 6,946		

Schedule 2-10

Unified School District Number 452
Johnson City, Kansas
Special Education Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Receipts				
Transfers In	$ 473,293	$ 470,932	$ 485,000	$ (14,068)
Total Receipts	473,293	470,932	$ 485,000	$ (14,068)
Expenditures				
Cooperative Special Education	449,612	435,570	493,018	(57,448)
Instruction	492	33,370	500	32,870
Vehicle Services & Maintenance Services	22,002	1,600	26,025	(24,425)
Total Expenditures	472,106	470,540	$ 519,543	(49,003)
Receipts Over (Under) Expenditures	1,187	392		$ 34,935
Unencumbered Cash, Beginning	68,811	69,998		
Unencumbered Cash, Ending	$ 69,998	$ 70,390		

Unified School District Number 452
Johnson City, Kansas
Career and Postsecondary Education Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Receipts				
Transfers In	$ 100,000	$ 100,000	$ 100,000	$ -
Total Receipts	100,000	100,000	$ 100,000	$ -
Expenditures				
Instruction	100,000	100,000	100,000	-
Total Expenditures	100,000	100,000	$ 100,000	-
Receipts Over (Under) Expenditures	-	-		$ -
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	$ -	$ -		

Schedule 2-12

Unified School District Number 452
Johnson City, Kansas
KPERS Special Retirement Contribution Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Receipts				
KPERS State Aid	$ 399,706	$ 394,379	$ 431,682	$ (37,303)
Total Receipts	399,706	394,379	$ 431,682	$ (37,303)
Expenditures				
KPERS Employee Benefits	399,706	394,379	431,682	(37,303)
Total Expenditures	399,706	394,379	$ 431,682	(37,303)
Receipts Over (Under) Expenditures	-	-		$ -
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	$ -	$ -		

Unified School District Number 452
Johnson City, Kansas
Contingency Reserve Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

	Prior Year	Current Year
Receipts		
Transfers In	$ -	$ 131,733
Total Receipts	-	131,733
Expenditures		
Equipment	-	-
Total Expenditures	-	-
Receipts Over (Under) Expenditures	-	131,733
Unencumbered Cash, Beginning	725,675	725,675
Unencumbered Cash, Ending	$ 725,675	$ 857,408

Schedule 2-14

Unified School District Number 452
Johnson City, Kansas
Recreation Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Receipts				
Ad Valorem Taxes	$ 170,788	$ 137,174	$ 133,776	$ 3,398
Back Taxes	1,088	1,762	931	831
Motor Vehicle Tax	15,571	13,786	13,638	148
Recreation Tax	98	105	70	35
Commercial Vehicle Tax	593	599	822	(223)
Other Revenue from Local Source	-	-	37,625	(37,625)
Total Receipts	188,138	153,426	$ 186,862	$ (33,436)
Expenditures				
Transfer to Recreation Commission	184,000	157,564	191,000	(33,436)
Total Expenditures	184,000	157,564	$ 191,000	(33,436)
Receipts Over (Under) Expenditures	4,138	(4,138)		$ -
Unencumbered Cash, Beginning	-	4,138		
Unencumbered Cash, Ending	$ 4,138	$ -		

Unified School District Number 452
Johnson City, Kansas
Recreation Commission Employee Benefits Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Receipts				
Ad Valorem Taxes	$ 14,959	$ 38,989	$ 37,124	$ 1,865
Back Taxes	219	1	85	(84)
Motor Vehicle Tax	3,240	1,593	2,800	(1,207)
Recreation Tax	19	12	10	2
Commercial Vehicle Tax	99	56	116	(60)
Total Receipts	18,536	40,651	$ 40,135	$ 516
Expenditures				
Transfer to Recreation Commission	20,000	40,945	42,350	(1,405)
Total Expenditures	20,000	40,945	$ 42,350	(1,405)
Receipts Over (Under) Expenditures	(1,464)	(294)		$ 1,921
Unencumbered Cash, Beginning	1,758	294		
Unencumbered Cash, Ending	$ 294	$ -		

Schedule 2-16

Unified School District Number 452
Johnson City, Kansas
State, Federal and Other Grants Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2025

	Title I	Supporting Effective Instruction	English Language Acquisition	Student Support and Academic Enrichment Program	Federal REAP Monies	ESSER III
Receipts						
Federal Grants	$ 82,668	$ 10,545	$ 14,660	$ 14,553	$ 34,379	$ 160,745
State Aid & Donations	-	-	-	-	-	-
Total Receipts	82,668	10,545	14,660	14,553	34,379	160,745
Expenditures						
Instruction	81,903	10,545	14,660	14,553	16,681	85,337
Student Support Services	-	-	-	-	17,698	-
Instructional Support Staff	765	-	-	-	-	-
School Administration	-	-	-	-	-	-
Operations and Maintenace	-	-	-	-	-	75,762
Facility Acquisition & Construction Services	-	-	-	-	-	-
Total Expenditures	82,668	10,545	14,660	14,553	34,379	161,099
Receipts Over (Under) Expenditures	-	-	-	-	-	(354)
Unencumbered Cash, Beginning	-	-	-	-	-	354
Unencumbered Cash, Ending	$ -	$ -	$ -	$ -	$ -	$ -

Unified School District Number 452
Johnson City, Kansas
State, Federal and Other Grants Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2019

Schedule 2-16

	Pre-K Pilot Program	Safe & Secure Schools Grant	Patterson Grant	Contribution and Donations	Total
Receipts					
Federal Grants	$ 10,140	$ -	$ -	$ -	$ 327,690
State Aid & Donations	10,140	6,037	-	4,500	20,677
Total Receipts	20,280	6,037	-	4,500	348,367
Expenditures					
Instruction	20,280	-	8,622	2,478	255,059
Student Support Services	-	-	-	-	17,698
Instructional Support Staff	-	-	-	-	765
School Administration	-	-	-	2,000	2,000
Operations and Maintenace	-	-	-	-	75,762
Facility Acquisition & Construction Services	-	6,037	-	-	6,037
Total Expenditures	20,280	6,037	8,622	4,478	357,321
Receipts Over (Under) Expenditures	-	-	(8,622)	22	(8,954)
Unencumbered Cash, Beginning	-	-	11,291	-	11,645
Unencumbered Cash, Ending	$ -	$ -	$ 2,669	$ 22	$ 2,691

Schedule 2-17

Unified School District Number 452
Johnson City, Kansas
Scholarships and Awards Fund
Regulatory Basis
For the Year Ended June 30, 2025

	9-12 Awards	Gifts Elemenary	Total
Receipts			
Interest	$ 26	$ -	$ 26
Miscellaneous Income	530	-	530
Total Receipts	556	-	556
Expenditures			
Scholarships/Awards	-	-	-
Total Expenditures	-	-	-
Receipts Over (Under) Expenditures	556	-	556
Unencumbered Cash, Beginning	11	49	60
Unencumbered Cash, Ending	$ 567	$ 49	$ 616

Schedule 3

Unified School District Number 452
Johnson City, Kansas
Agency Funds
Schedule of Receipts and Disbursements
Regulatory Basis
For the Year Ended June 30, 2025

Student Organizations	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Elementary:				
Library	$ 570	$ 2,683	$ 2,619	$ 634
S.E.T	674	-	-	674
Subtotal Elementary	1,244	2,683	2,619	1,308
Middle/High School:				
FCCLA	367	-	367	-
Golf	721	-	295	426
Cheerleader	3,318	1,582	1,854	3,046
Drama	1,541	-	-	1,541
Band	1,941	226	687	1,480
Vocal	638	-	151	487
Student Council	2,862	4,946	7,140	668
Volleyball	9,493	6,413	5,228	10,678
National Honor Society	607	101	600	108
Girls BBall	3,417	2,101	1,386	4,132
FBLA	4,444	2,663	2,936	4,171
Boys BBall	9,649	4,570	9,651	4,568
Football	14,114	10,011	13,707	10,418
Dance	2	555	2	555
Cross Country	78,343	31,311	26,007	83,647
Scholars Bowl	45	1,076	251	870
Track	6,689	2,195	5,925	2,959
Art	471	229	348	352
Journalism	854	1,100	309	1,645
Softball	2,452	200	89	2,563
Spanish Club	1,954	-	-	1,954
KAY	2,876	748	359	3,265
Girls Golf	2,892	385	407	2,870
Art Club	3,261	3,927	3,999	3,189
Jr. High Cheerleading	3,976	5,080	5,930	3,126
JR H Girls Basketball	1,255	3,592	2,148	2,699
JR H Boys Basketball	868	1,161	870	1,159
JR H Track	322	1,385	1,362	345
Library	379	14	-	393
FFA	12,534	32,717	28,770	16,481
JR. High Football	875	-	-	875
JR High Girls Volleyball	802	736	415	1,123
Baseball	4,364	2,928	3,248	4,044
Wrestling	2,548	2,315	3,600	1,263
Powerlifting	5,895	6,835	9,126	3,604
Class of 2024	377	-	377	-
Class of 2025	4,583	281	4,540	324
Class of 2026	6,649	7,487	8,927	5,209
Class of 2027	2,492	1,907	125	4,274
Class of 2028	-	2,197	130	2,067
Staff	2,625	2,480	2,773	2,332
Subtotal Middle/High School	203,495	145,454	154,039	194,910
Sales Tax	266	1,413	1,096	583
Total Agency Funds	$ 205,005	$ 149,550	$ 157,754	$ 196,801

Schedule 4

Unified School District Number 452
Johnson City, Kansas
District Activity Fund
Schedule of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended June 30, 2025

	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add: Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
School Projects:						
Elementary						
Box Tops	$ 1,178	$ 57	$ -	1,235	$ -	$ 1,235
Band Supplies	-	15	15	-	-	-
Textbook	-	450	450	-	-	-
Elementary Student Fund	5,478	13,728	13,441	5,765	-	5,765
Pop	517	-	309	208	-	208
Faculty	123	-	-	123	-	123
Subtotal	7,296	14,250	14,215	7,331	-	7,331
High/Middle School						
Concessions	-	15,693	15,693	-	-	-
Gate Receipts	-	19,470	19,470	-	-	-
Athletics	-	5,257	5,257	-	-	-
Yearbook	(8)	1,382	1,374	-	-	-
Petty Cash	-	-	-	-	-	-
Textbook	-	4,734	4,734	-	-	-
Chromebook	-	4,489	4,489	-	-	-
Activity Fee	(478)	2,464	1,986	-	-	-
Band Instrument Fee	478	465	943	-	-	-
PE Shorts/Shirt	-	927	927	-	-	-
Officals	-	22,370	22,370	-	-	-
Subtotal	(8)	77,251	77,243	-	-	-
Total District Activity Fund	$ 7,288	$ 91,501	$ 91,458	$ 7,331	$ -	$ 7,331