UNIFIED SCHOOL DISTRICT NO. 411

GOESSEL, KANSAS

Financial Statement

For the Year Ended June 30, 2026

Unified School District No. 411

For the Year Ended June 30, 2026

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INDEPENDENT AUDITOR'S REPORT

Board of Education
Unified School District No. 411
Goessel, Kansas

Adverse and Unmodified Opinions

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Unified School District No. 411, Goessel, Kansas (District), as of and for the year ended June 30, 2026 and the related disclosures to the financial statement.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the Basis for Adverse and Unmodified Opinions section of our report, the accompanying financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the District as of June 30, 2026, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting

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

Basis for Adverse and Unmodified Opinions

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

Matter Giving Rise to Adverse Opinion on U.S. Generally Accepted Accounting Principles

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

Responsibilities of Management for the Financial Statement

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

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

Auditor's Responsibilities for the Audit of the Financial Statement

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

In performing an audit in accordance with GAAS, we:

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

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

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the 2026 fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, summary of regulatory basis receipts and disbursements-agency funds, and schedule of receipts, expenditures, and unencumbered cash-District activity funds (Schedules 1, 2, 3 and 4 as listed in the table of contents) are presented for purposes of additional analysis and are not a required part of the 2026 basic financial statement, but 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 2026 basic financial statement. The 2026 information has been subjected to the auditing procedures applied in the audit of the 2026 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 2026 basic financial statement or to the 2026 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the accompanying supplementary information is fairly stated in all material respects in relation to the 2026 basic financial statement as a whole, on the basis of accounting described in Note 1.

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of the District as of and for the year ended June 30, 2025 (not presented herein), and have issued our report thereon dated August 11, 2025, which contained an unmodified opinion on the basic financial statement. The 2025 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link https://admin.ks.gov/offices/accounts-reports/local-government/municipal-services. The 2025 actual column (2025 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget for the year ended June 30, 2026 (Schedule 2 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the 2026 basic financial statement. Such 2025 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2025 basic financial statement. The 2025 comparative information was subjected to the auditing procedures applied in the audit of the 2025 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2025 basic financial statement or to the 2025 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2025 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended June 30, 2025, on the basis of accounting described in Note 1.

Knudsen, Monroe & Company, LLC

Certified Public Accountants
Newton, Kansas
August 6, 2026

Unified School District No. 411

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH
Regulatory Basis

For the Year Ended June 30, 2026

Funds	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
General Funds						
General	$ -	3,088,250	3,088,250	-	-	-
Supplemental General	86,836	1,015,312	1,031,144	71,004	-	71,004
Special Purpose Funds						
At Risk (K-12)	31,443	220,000	226,029	25,414	-	25,414
At Risk (Preschool-Aged)	24,113	40,000	40,915	23,198	-	23,198
Bilingual	1,447	2,100	2,479	1,068	-	1,068
Driver Training	20,008	4,840	3,669	21,179	-	21,179
Capital Outlay	700,733	309,422	289,949	720,206	-	720,206
Food Service	66,965	260,191	267,332	59,824	-	59,824
Professional Development	15,907	6,000	11,938	9,969	-	9,969
Special Education	222,656	763,308	764,641	221,323	-	221,323
Career and Postsecondary Education	68,813	125,000	134,172	59,641	-	59,641
Gifts and Grants	6,866	-	3,371	3,495	-	3,495
KPERS Employer Contribution	-	282,125	282,125	-	-	-
Recreation Commission	23,178	25,422	24,000	24,600	-	24,600
Contingency Reserve	246,849	-	-	246,849	-	246,849
Textbook & Student Material Revolving	12,570	-	-	12,570	-	12,570
Federal and State Government Programs						
Improving Basic Programs Operated by Local Educational Agencies (Title I)	-	42,879	42,879	-	-	-
Supporting Effective Instruction Program (Title II)	-	4,715	4,715	-	-	-
Student Support Academic Enrichment (Title IV)	-	11,442	11,442	-	-	-
Small Rural Schools Grant	-	28,268	28,268	-	-	-
Bond and Interest Fund	676,648	297,476	259,975	714,149	-	714,149
District Activity Funds						
Activity Gate Receipts	36,852	70,272	58,674	48,450	-	48,450
School Projects	1,727	1,910	2,357	1,280	-	1,280
Total Reporting Entity						
(Excluding Agency Funds)	$ 2,243,611	6,598,932	6,578,324	2,264,219	-	2,264,219

Composition of Cash	
Cash on hand	$ 3,000
Cash in Bank, The Citizens State Bank	
Checking	8,723
Money Market	952,766
Certificates of Deposit	1,250,000
Activity Funds - High School	82,753
Activity Funds - Grade School	5,890
Scholarship	7
Total Cash	2,303,139
Less Agency Funds (Schedule 3)	38,920
Total Reporting Entity (excluding Agency Funds)	$ 2,264,219

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Municipal Financial Reporting Entity

Unified School District No. 411, Goessel, Kansas, is a municipal corporation governed by an elected seven-member board. This regulatory financial statement presents Unified School District No. 411 (District), a municipality.

Regulatory Basis Fund Types

General 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.

Agency Fund – used to report assets held by the District in a purely custodial capacity.

Activity Fund – under provisions of K.S.A. 72-1178, the Board of Education adopted a resolution relating to the school activity funds which results in the activity funds being accounted for under policies and procedures of the Board.

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.

Budgetary Information

Kansas statutes require that an annual operating budget be legally adopted for the General Funds, Special Purpose Funds (unless specifically exempted by statute), and the Bond and Interest Fund. 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 fiscal 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.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

If the District is holding a revenue neutral rate hearing, the public hearing shall be no sooner than August 20th and no later than September 20th, but at least ten days after all statutory notification and publication requirements have been met. Municipal budgets requiring a hearing to exceed the revenue neutral rate should be adopted on or before October 1st but may not be adopted prior to the revenue neutral rate hearing. The District did hold a revenue neutral rate hearing for this year.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in 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 amendments for this year.

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

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

A legal operating budget is not required for Agency and Activity Funds or the following Special Purpose Funds: Contingency Reserve, Textbook and Student Material Revolving, and Federal and State Government Programs.

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

Reimbursements

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

2. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

Compliance with Kansas Statutes

The District does not purchase products or services offered by Kansas industries for the blind and severely disabled, which is a violation of K.S.A. 75-3317 through 75-3322.

Management is aware of no other statutory violations for the period covered by the audit.

3. 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. Effective January 1, 2026, K.S.A. 9-1402 authorizes financial institutions to secure deposits of public moneys of governmental units through the Kansas Collateral Pool (public moneys pooled method as defined by 2025 Senate Substitute for House Bill 2152). The District has no other policies that would further limit interest rate risk.

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

Concentration of Credit Risk

State statutes place no limit on the amount the District may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 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. All deposits were legally secured at June 30, 2026.

At June 30, 2026, the District's carrying amount of deposits was $2,300,139 and the bank balance was $2,354,009. 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 $2,104,009 was collateralized with securities held by the pledging financial institution's agents in the District's name.

4. INTERFUND TRANSFERS

Operating transfers were as follows:

From	To	Regulatory Authority	Amount
General	At-Risk (K-12)	K.S.A. 72-5167	$ 162,000
General	Special Education	K.S.A. 72-5167	480,209
Supplemental General	At Risk (K-12)	K.S.A. 72-5143	58,000
Supplemental General	At-Risk (Preschool-Aged)	K.S.A. 72-5143	40,000
Supplemental General	Bilingual	K.S.A. 72-5143	2,100
Supplemental General	Food Service	K.S.A. 72-5143	70,000
Supplemental General	Professional Development	K.S.A. 72-5143	6,000
Supplemental General	Special Education	K.S.A. 72-5143	283,099
Supplemental General	Career and Postsecondary Education	K.S.A. 72-5143	125,000

5. LONG-TERM DEBT

Changes in long-term liabilities for the District for the year ended June 30, 2026, were as follows:

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reduction /Payments	Balance End of Year	Interest Paid
General Obligation Bonds									
Refunding & School Building Bonds, Series 2013	2.0-3.5%	5/1/2013	$ 3,760,000	9/1/2031	$ 1,620,000	-	215,000	1,405,000	44,975

Current maturities of long-term debt and interest for the next six years through maturity are as follows:

	Year ended June 30						
	2027	2028	2029	2030	2031	2032	Total
General Obligation Bonds							
Principal	$ 220,000	225,000	230,000	235,000	245,000	250,000	1,405,000
Interest	39,262	33,144	26,600	19,625	12,425	4,375	135,431
Total principal & interest	$ 259,262	258,144	256,600	254,625	257,425	254,375	1,540,431

6. OPERATING LEASES

In March 2023, the District entered into a lease agreement for office equipment for 63 months. Operating lease payments of $39,629 were made in the fiscal year ended June 30, 2026. Minimum operating lease obligations for subsequent years are as follows:

Year	Amount
2027	$ 37,973
2028	34,809

7. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS

Other Post-Employment Benefits

As provided by K.S.A. 12-5040, the District allows retirees to participate in the group health insurance plan. Each retiree pays the full amount of their applicable premium.

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

Death and Disability Other Post-Employment Benefits

As provided by K.S.A. 74-4927, disabled members in the Kansas Public Employees Retirement System (KPERS) receive long-term disability benefits and life insurance benefits. The plan is administered through a trust held by KPERS that is funded to pay annual benefit payments. The employer contribution rate is set at 1% for the year ended June 30, 2026.

Compensated Absences

Full-time staff who work all twelve months of the year earn annual vacation time of one to four weeks depending upon position and length of employment. Teachers and other staff working for the District less than twelve months each contract year do not receive paid vacation time.

7. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS (Continued)

Full-time certified and classified personnel earn twelve days of sick leave per year cumulative to a maximum of seventy-five days. Regularly employed personnel working less than full time earn sick leave on a pro-rated basis per year cumulative to a maximum of forty-five days. Unused sick leave is not paid to terminating employees. The District's liability for compensated absences at June 30, 2026, has not been recorded in this financial statement.

Early Retirement Pension Plan

The District provides an early retirement program for certain eligible employees. The plan defines those eligible as employees who are "currently employed in licensed employment or administrative employment with the District." Eligible retirees under this program may receive benefits for up to 5 years.

8. DEFINED BENEFIT PENSION PLAN

Plan Description

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

Contributions

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

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

8. DEFINED BENEFIT PENSION PLAN (Continued)

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

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

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

The State of Kansas is required to contribute the statutory required employer's share except for retired District employees. The District is responsible for the employer's portion of the cost for retired District employees. The District received and remitted amounts equal to the statutory contribution rate, which totaled $282,125 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 $2,326,992. The net pension liability was measured as of June 30, 2025, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2024, which was rolled forward to June 30, 2025. The District's proportion of the net pension liability was based on the ratio of the District's contributions to KPERS, relative to the total employer and non-employer contributions of the State/School subgroup within KPERS for the fiscal year ended June 30, 2025. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

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

9. 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.

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 participates in the Kansas Educational Risk Management Pool, LLC (KICS), which is a public entity risk pool currently operating as a common risk management and insurance program for participating members.

9. RISK MANAGEMENT (Continued)

The agreement to participate provides that KICS will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of specified amounts for each insured event. Additional premiums may be due if total claims for the pool are different than what has been anticipated by KICS management. The pool is authorized by K.S.A. 12-2616, et. Seq.

The District continues to carry commercial insurance for workers compensation. Settled claims resulting from these risks have not exceeded insurance coverage in any of the past three fiscal years.

During the ordinary course of its operations 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 financial impact on the District.

10. RELATED PARTY TRANSACTIONS

The District is the taxing authority for the Goessel Recreation Commission which operates recreational programs within the District. The District and the City of Goessel each appoint two members of the recreation commission board. During the fiscal year ended June 30, 2026, the District levied a total tax of 1.009 mills for the Recreation Commission Fund, which in turn is appropriated to the Goessel Recreation Commission for its operations. The financial activity of the Goessel Recreation Commission is not included in this financial statement.

The District contracted electrical maintenance services with a company for which a board member is the owner. The contracted amount for years ended June 30, 2026 and 2025 was $6,239 and $7,670, respectively.

11. DATE OF MANAGEMENT'S REVIEW

Management has performed an analysis of the activities and transactions subsequent to June 30, 2026, to determine the need for any adjustments to and/or disclosures within the audited financial statement. Management has performed their analysis through August 6, 2026, which is the date at which the financial statement was available to be issued.

UNIFIED SCHOOL DISTRICT NO. 411

GOESSEL, KANSAS

REGULATORY – REQUIRED

SUPPLEMENTARY INFORMATION

FOR THE YEAR ENDED JUNE 30, 2026

SCHEDULE 1

Unified School District No. 411

SUMMARY OF EXPENDITURES – ACTUAL AND BUDGET
Regulatory Basis

For the Year Ended June 30, 2026

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	$ 3,225,256	(137,006)	-	3,088,250	3,088,250	-
Supplemental General	1,076,610	(45,466)	-	1,031,144	1,031,144	-
SPECIAL PURPOSE FUNDS						
At Risk (K-12)	318,443	-	-	318,443	226,029	(92,414)
At Risk (Preschool-Aged)	64,113	-	-	64,113	40,915	(23,198)
Bilingual	2,547	-	-	2,547	2,479	(68)
Driver Training	23,788	-	-	23,788	3,669	(20,119)
Capital Outlay	483,625	-	-	483,625	289,949	(193,676)
Food Service	275,545	-	-	275,545	267,332	(8,213)
Professional Development	22,407	-	-	22,407	11,938	(10,469)
Special Education	982,657	-	-	982,657	764,641	(218,016)
Career and Postsecondary Education	163,812	-	-	163,812	134,172	(29,640)
Gifts and Grants	10,366	-	-	10,366	3,371	(6,995)
KPERS Employer Contribution	304,923	-	-	304,923	282,125	(22,798)
Recreation Commission	24,000	-	-	24,000	24,000	-
BOND AND INTEREST FUND	259,975	-	-	259,975	259,975	-

Unified School District No. 411

General Funds

SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL AND BUDGET
Regulatory Basis

For the Year Ended June 30, 2026
(With Comparative Actual Totals for the Prior Year Ended June 30, 2025)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
GENERAL				
RECEIPTS				
Mineral production tax	$ 26	47	-	47
General state aid	2,561,055	2,662,669	2,711,468	(48,799)
Special Education state aid	438,767	425,534	513,788	(88,254)
Reimbursements	1,150	-	-	-
Total receipts	3,000,998	3,088,250	3,225,256	(137,006)
EXPENDITURES				
Instruction	1,395,437	1,639,750	1,292,923	346,827
Student support services	41,286	37,872	68,930	(31,058)
Instructional support	22,267	16,754	13,000	3,754
General administration	190,510	170,978	269,982	(99,004)
School administration	271,301	297,925	303,425	(5,500)
Operation and maintenance	125,246	73,977	274,589	(200,612)
Student transportation services	169,380	122,292	188,100	(65,808)
Other support services	83,423	86,493	87,307	(814)
Transfer to				
At-Risk (K-12)	153,622	162,000	192,000	(30,000)
Special Education	528,526	480,209	535,000	(54,791)
Career and Postsecondary Education	20,000	-	-	-
	3,000,998	3,088,250	3,225,256	(137,006)
Adjustment to comply with legal max	-	-	(137,006)	137,006
Total expenditures	3,000,998	3,088,250	3,088,250	-
Receipts over (under) expenditures	-	-		
Unencumbered cash, beginning	-	-		
Unencumbered cash, ending	$ -	-		

Unified School District No. 411

General Funds

SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL AND BUDGET
Regulatory Basis

For the Year Ended June 30, 2026
(With Comparative Actual Totals for the Prior Year Ended June 30, 2025)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
SUPPLEMENTAL GENERAL				
RECEIPTS				
Tax in process	$ 28,258	26,322	8,142	18,180
Ad valorem tax	346,766	351,210	401,719	(50,509)
Delinquent tax	7,364	6,657	11,648	(4,991)
Motor vehicle tax	43,712	41,701	39,643	2,058
Recreational vehicle tax	824	739	747	(8)
Commerical vehicle tax	2,429	2,065	2,558	(493)
State aid	587,811	586,618	612,483	(25,865)
Total receipts	1,017,164	1,015,312	1,076,940	(61,628)
EXPENDITURES				
Instruction	413,955	206,017	342,010	(135,993)
Student support services	35,057	1,625	40,000	(38,375)
General administration	-	23,401	50,000	(26,599)
School administration	-	4,587	-	4,587
Operation and maintenance	88,633	211,315	137,000	74,315
Transfer to				
At Risk (K-12)	50,679	58,000	95,000	(37,000)
At Risk (Preschool-Aged)	51,000	40,000	40,000	-
Bilingual	2,901	2,100	1,100	1,000
Food Service	44,000	70,000	45,000	25,000
Professional Development	12,000	6,000	6,500	(500)
Special Education	200,328	283,099	225,000	58,099
Career and Postsecondary Education	103,000	125,000	95,000	30,000
	1,001,553	1,031,144	1,076,610	(45,466)
Adjustment to comply with legal max	-	-	(45,466)	45,466
Total expenditures	1,001,553	1,031,144	1,031,144	-
Receipts over (under) expenditures	15,611	(15,832)		
Unencumbered cash, beginning	71,225	86,836		
Unencumbered cash, ending	$ 86,836	71,004		

Unified School District No. 411

Special Purpose Funds

SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL AND BUDGET
Regulatory Basis

For the Year Ended June 30, 2026
(With Comparative Actual Totals for the Prior Year Ended June 30, 2025)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
AT RISK (K-12)				
RECEIPTS				
Transfer from				
General	$ 153,622	162,000	192,000	(30,000)
Supplemental General	50,679	58,000	95,000	(37,000)
Total receipts	204,301	220,000	287,000	(67,000)
EXPENDITURES				
Instruction	183,860	188,157	249,161	(61,004)
Student support services	36,540	37,872	69,282	(31,410)
Total expenditures	220,400	226,029	318,443	(92,414)
Receipts over (under) expenditures	(16,099)	(6,029)		
Unencumbered cash, beginning	47,542	31,443		
Unencumbered cash, ending	$ 31,443	25,414		
AT RISK (PRESCHOOL-AGED)				
RECEIPTS				
Transfer from				
Supplemental General	$ 51,000	40,000	40,000	-
EXPENDITURES				
Salaries and benefits	49,756	40,915	64,113	(23,198)
Receipts over (under) expenditures	1,244	(915)		
Unencumbered cash, beginning	22,869	24,113		
Unencumbered cash, ending	$ 24,113	23,198		

Unified School District No. 411

Special Purpose Funds

SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL AND BUDGET
Regulatory Basis

For the Year Ended June 30, 2026
(With Comparative Actual Totals for the Prior Year Ended June 30, 2025)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
BILINGUAL				
RECEIPTS				
Transfer from Supplemental General	$ 2,901	2,100	1,100	1,000
EXPENDITURES				
Salaries and benefits	2,638	2,404	2,547	(143)
Supplies and other	-	75	-	75
Total expenditures	2,638	2,479	2,547	(68)
Receipts over (under) expenditures	263	(379)		
Unencumbered cash, beginning	1,184	1,447		
Unencumbered cash, ending	$ 1,447	1,068		
DRIVER TRAINING				
RECEIPTS				
State aid	$ 2,755	3,040	3,780	(740)
Reimbursements	3,175	1,800	-	1,800
Total receipts	5,930	4,840	3,780	1,060
EXPENDITURES				
Salaries and benefits	2,247	3,645	15,085	(11,440)
Supplies and other	465	24	-	24
Property and equipment	12,000	-	8,703	(8,703)
Total expenditures	14,712	3,669	23,788	(20,119)
Receipts over (under) expenditures	(8,782)	1,171		
Unencumbered cash, beginning	28,790	20,008		
Unencumbered cash, ending	$ 20,008	21,179		

Unified School District No. 411

Special Purpose Funds

SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL AND BUDGET
Regulatory Basis

For the Year Ended June 30, 2026
(With Comparative Actual Totals for the Prior Year Ended June 30, 2025)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
CAPITAL OUTLAY				
RECEIPTS				
Tax in process	$ 11,160	10,662	3,288	7,374
Ad valorem tax	140,458	144,549	137,234	7,315
Delinquent tax	2,936	2,709	4,718	(2,009)
Motor vehicle tax	15,998	16,101	15,789	312
Recreational vehicle tax	314	294	298	(4)
Commercial vehicle tax	1,596	1,332	1,018	314
State aid	100,192	94,734	95,898	(1,164)
Interest	22,968	17,876	-	17,876
Other	11,946	21,165	-	21,165
Total receipts	307,568	309,422	258,243	51,179
EXPENDITURES				
Instruction	50,139	50,553	150,000	(99,447)
Student transportation services	4,000	44,583	14,000	30,583
Operations and maintenance	265,492	194,813	319,625	(124,812)
Total expenditures	319,631	289,949	483,625	(193,676)
Receipts over (under) expenditures	(12,063)	19,473		
Unencumbered cash, beginning	712,796	700,733		
Unencumbered cash, ending	$ 700,733	720,206		

Unified School District No. 411

Special Purpose Funds

SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL AND BUDGET
Regulatory Basis

For the Year Ended June 30, 2026
(With Comparative Actual Totals for the Prior Year Ended June 30, 2025)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
FOOD SERVICE				
RECEIPTS				
Student sales	$ 91,500	98,943	78,490	20,453
Adult sales	5,589	9,003	10,048	(1,045)
Federal aid	76,069	80,413	73,702	6,711
State aid	1,819	1,832	1,340	492
Transfer from Supplemental General	44,000	70,000	45,000	25,000
Total receipts	218,977	260,191	208,580	51,611
EXPENDITURES				
Salaries and benefits	113,761	139,294	136,545	2,749
Food	110,290	125,319	135,000	(9,681)
Supplies and other	4,134	2,719	4,000	(1,281)
Total expenditures	228,185	267,332	275,545	(8,213)
Receipts over (under) expenditures	(9,208)	(7,141)		
Unencumbered cash, beginning	76,173	66,965		
Unencumbered cash, ending	$ 66,965	59,824		

Unified School District No. 411

Special Purpose Funds

SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL AND BUDGET
Regulatory Basis

For the Year Ended June 30, 2026
(With Comparative Actual Totals for the Prior Year Ended June 30, 2025)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
PROFESSIONAL DEVELOPMENT				
RECEIPTS				
Inservice aid	$ 1,395	-	-	-
Transfer from				
Supplemental General	12,000	6,000	6,500	(500)
Total receipts	13,395	6,000	6,500	(500)
EXPENDITURES				
Professional and technical services	8,676	11,430	20,907	(9,477)
Supplies and other	362	508	1,500	(992)
Total expenditures	9,038	11,938	22,407	(10,469)
Receipts over (under) expenditures	4,357	(5,938)		
Unencumbered cash, beginning	11,550	15,907		
Unencumbered cash, ending	$ 15,907	9,969		
SPECIAL EDUCATION				
RECEIPTS				
Transfer from				
General	$ 528,526	480,209	535,000	(54,791)
Supplemental General	200,328	283,099	225,000	58,099
Total receipts	728,854	763,308	760,000	3,308
EXPENDITURES				
Student support services	-	2,577	-	2,577
Transportation	-	5,241	-	5,241
Special Education Coop assessments	359,718	395,965	455,000	(59,035)
Special Education Coop flowthrough	393,729	360,858	527,657	(166,799)
Total expenditures	753,447	764,641	982,657	(218,016)
Receipts over (under) expenditures	(24,593)	(1,333)		
Unencumbered cash, beginning	247,249	222,656		
Unencumbered cash, ending	$ 222,656	221,323		

Unified School District No. 411

Special Purpose Funds

SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL AND BUDGET
Regulatory Basis

For the Year Ended June 30, 2026
(With Comparative Actual Totals for the Prior Year Ended June 30, 2025)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
CAREER AND POSTSECONDARY EDUCATION				
RECEIPTS				
Transfer from				
General	$ 20,000	-	-	-
Supplemental General	103,000	125,000	95,000	30,000
Total receipts	123,000	125,000	95,000	30,000
EXPENDITURES				
Salaries and benefits	127,638	134,172	163,812	(29,640)
Receipts over (under) expenditures	(4,638)	(9,172)		
Unencumbered cash, beginning	73,451	68,813		
Unencumbered cash, ending	$ 68,813	59,641		
GIFTS AND GRANTS				
RECEIPTS				
Donations and grants	$ 5,000	-	3,500	(3,500)
State aid grant	68,782	-	-	-
Total receipts	73,782	-	3,500	(3,500)
EXPENDITURES				
Instruction	4,204	3,371	10,366	(6,995)
Instructional support	57,107	-	-	-
Total expenditures	61,311	3,371	10,366	(6,995)
Receipts over (under) expenditures	12,471	(3,371)		
Unencumbered cash, beginning	(5,605)	6,866		
Unencumbered cash, ending	$ 6,866	3,495		

Unified School District No. 411

Special Purpose Funds

SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL AND BUDGET
Regulatory Basis

For the Year Ended June 30, 2026
(With Comparative Actual Totals for the Prior Year Ended June 30, 2025)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
KPERS EMPLOYER CONTRIBUTION				
RECEIPTS				
State aid	$ 263,261	282,125	304,923	(22,798)
EXPENDITURES				
Instruction	181,650	194,666	200,000	(5,334)
General administration	21,061	22,570	24,500	(1,930)
School administration	18,428	19,749	21,500	(1,751)
Other supplemental services	7,898	8,464	11,500	(3,036)
Operations and maintenance	15,796	16,927	20,500	(3,573)
Student transportation services	7,898	8,464	11,000	(2,536)
Food service	10,530	11,285	15,923	(4,638)
Total expenditures	263,261	282,125	304,923	(22,798)
Receipts over (under) expenditures	-	-		
Unencumbered cash, beginning	-	-		
Unencumbered cash, ending	$ -	-		
RECREATION COMMISSION				
RECEIPTS				
Tax in process	$ 1,669	1,466	454	1,012
Ad valorem tax	19,309	20,966	17,301	3,665
Delinquent tax	450	412	649	(237)
Motor vehicle tax	2,493	2,296	2,296	-
Recreational vehicle tax	49	43	43	-
Commercial vehicle tax	245	239	148	91
Total receipts	24,215	25,422	20,891	4,531
EXPENDITURES				
Appropriation to recreation commission	24,000	24,000	24,000	-
Receipts over (under) expenditures	215	1,422		
Unencumbered cash, beginning	22,963	23,178		
Unencumbered cash, ending	$ 23,178	24,600		

Unified School District No. 411

Special Purpose Funds

SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL
Regulatory Basis

For the Year Ended June 30, 2026
(With Comparative Actual Totals for the Prior Year Ended June 30, 2025)

	2025	2026
CONTINGENCY RESERVE		
RECEIPTS	$ -	-
EXPENDITURES	-	-
Receipts over (under) expenditures	-	-
Unencumbered cash, beginning	246,849	246,849
Unencumbered cash, ending	$ 246,849	246,849
TEXTBOOK AND STUDENT MATERIAL REVOLVING		
RECEIPTS	$ -	-
EXPENDITURES		
Materials	14,869	-
Receipts over (under) expenditures	(14,869)	-
Unencumbered cash, beginning	27,439	12,570
Unencumbered cash, ending	$ 12,570	12,570

Unified School District No. 411

Special Purpose Funds

SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL
Regulatory Basis

For the Year Ended June 30, 2026
(With Comparative Actual Totals for the Prior Year Ended June 30, 2025

	2025	2026
FEDERAL AND STATE GOVERNMENT PROGRAMS		
IMPROVING BASIC PROGRAMS OPERATED BY		
LOCAL EDUCATIONAL AGENCIES (TITLE I)		
RECEIPTS		
Federal aid	$ 27,926	26,722
Reallocation of grant proceeds	17,655	16,157
Total receipts	45,581	42,879
EXPENDITURES		
Salaries and benefits	45,581	42,879
Receipts over (under) expenditures	-	-
Unencumbered cash, beginning	-	-
Unencumbered cash, ending	$ -	-
SUPPORTING EFFECTIVE INSTRUCTION		
PROGRAM (TITLE II)		
RECEIPTS		
Federal aid	$ 6,360	4,715
EXPENDITURES		
Reallocation of grant proceeds	6,360	4,715
Receipts over (under) expenditures	-	-
Unencumbered cash, beginning	-	-
Unencumbered cash, ending	$ -	-
STUDENT SUPPORT ACADEMIC ENRICHMENT		
PROGRAM (TITLE IV)		
RECEIPTS		
Federal aid	$ 11,295	11,442
EXPENDITURES		
Reallocation of grant proceeds	11,295	11,442
Receipts over (under) expenditures	-	-
Unencumbered cash, beginning	-	-
Unencumbered cash, ending	$ -	-

Unified School District No. 411

Special Purpose Funds

SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL
Regulatory Basis

For the Year Ended June 30, 2026
(With Comparative Actual Totals for the Prior Year Ended June 30, 2025

	2025	2026
FEDERAL AND STATE GOVERNMENT PROGRAMS		
SMALL RURAL SCHOOLS GRANT		
RECEIPTS		
Federal aid	$ 81,538	28,268
EXPENDITURES		
Equipment and supplies	65,338	28,268
Receipts over (under) expenditures	16,200	-
Unencumbered cash, beginning	(16,200)	-
Unencumbered cash, ending	$ -	-

Unified School District No. 411

Bond and Interest Fund

SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL AND BUDGET
Regulatory Basis

For the Year Ended June 30, 2026
(With Comparative Actual Totals for the Prior Year Ended June 30, 2025)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
BOND AND INTEREST				
RECEIPTS				
Tax in process	$ 10,054	8,699	2,703	5,996
Ad valorem tax	114,605	122,477	116,280	6,197
Delinquent tax	2,877	2,660	3,850	(1,190)
Motor vehicle tax	15,994	14,516	13,776	740
Recreational vehicle tax	248	256	260	(4)
Commercial vehicle tax	915	682	889	(207)
State aid	163,344	148,186	148,186	-
Total receipts	308,037	297,476	285,944	11,532
EXPENDITURES				
Principal	205,000	215,000	215,000	-
Interest	50,225	44,975	44,975	-
Total expenditures	255,225	259,975	259,975	-
Receipts over (under) expenditures	52,812	37,501		
Unencumbered cash, beginning	623,836	676,648		
Unencumbered cash, ending	$ 676,648	714,149		

Unified School District No. 411

Agency Funds

SUMMARY OF RECEIPTS AND DISBURSEMENTS
Regulatory Basis

For the Year Ended June 30, 2026

	Beginning Balance	Receipts	Disbursements	Ending Balance
STUDENT ORGANIZATIONS				
JUNIOR HIGH AND HIGH SCHOOL				
Student council - High School	$ 1,064	839	277	1,626
Student council - Junior High School	1,670	9,422	8,821	2,271
Class of 2026	5,133	2,050	7,162	21
Class of 2027	2,835	3,708	2,891	3,652
Class of 2028	1,388	959	152	2,195
Class of 2029	48	1,611	267	1,392
FFA	12,898	10,746	11,054	12,590
FCCLA	301	6,674	6,391	584
Elbiata	625	490	598	517
Concessions	634	13,294	12,880	1,048
Trip fund	22,762	35,043	55,324	2,481
SEE	374	-	-	374
Other	2,304	22,762	20,595	4,471
Total Junior High and High School Student Organizations	52,036	107,598	126,412	33,222
GRADE SCHOOL				
Student council	74	-	-	74
4th, 5th and 6th Grade	43	-	-	43
Early Childhood	613	2,966	2,361	1,218
Family Reading Night	2,564	2,012	1,700	2,876
Nature grant	118	-	-	118
Computer	752	-	-	752
Other	482	656	521	617
Total Grade School Student Organizations	4,646	5,634	4,582	5,698
Total Agency Funds	$ 56,682	113,232	130,994	38,920

Unified School District No. 411

District Activity Funds

SCHEDULE OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH
Regulatory Basis

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
ACTIVITY GATE RECEIPTS						
JUNIOR HIGH AND HIGH SCHOOL						
Athletics	$ 32,639	68,800	57,958	43,481	-	43,481
Plays	4,213	1,472	716	4,969	-	4,969
Total Activity Gate Receipts	$ 36,852	70,272	58,674	48,450	-	48,450
SCHOOL PROJECTS						
JUNIOR HIGH AND HIGH SCHOOL						
Yearbooks	$ 1,131	153	737	547	-	547
Other	541	-	-	541	-	541
GRADE SCHOOL						
Yearbooks	55	1,757	1,620	192	-	192
Total School Projects	$ 1,727	1,910	2,357	1,280	-	1,280