UNIFIED SCHOOL DISTRICT NO. 428 GREAT BEND, KANSAS

Financial Statement
With Independent Auditors' Report

For the Year Ended June 30, 2025

UNIFIED SCHOOL DISTRICT NO. 428 GREAT BEND, KANSAS
Primary Government Financial Statement With Independent Auditors' Report
For the Year Ended June 30, 2025

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INDEPENDENT AUDITORS' REPORT

To the Board of Education
Unified School District No. 428 Great Bend, Kansas
Great Bend, Kansas

Report on the Audit of the Financial Statement

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. 428 Great Bend, Kansas**, as of and for the year ended 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 matters discussed in the Basis for Adverse and Unmodified Opinions section of our report, the accompanying financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the District as of June 30, 2025, 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, 2025, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

Basis for Adverse and Unmodified Opinions

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

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

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AdamsBrown, LLC

Responsibilities of Management for the Financial Statement

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

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

Auditors' Responsibilities for the Audit of the Financial Statement

Our objectives are to obtain reasonable assurance about whether the financial statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government 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 GAAS and *Government 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 District's internal control. Accordingly, no such opinion is expressed.
- evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statement.
- conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

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

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures and unencumbered cash balances (basic financial statement) as a whole. The schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, are presented for purposes of additional analysis and are not a required part of the basic financial statements. The summary of regulatory basis expenditures – actual and budget, individual fund schedules of regulatory basis receipts and expenditures – actual and budget, summary of regulatory basis receipts and disbursements – agency funds, and schedule of regulatory basis receipts, expenditures, and unencumbered cash – district activity funds (Schedules 1, 2, 3 and 4 as listed in the table of contents) are presented for purposes of additional analysis and are not a required part of the basic financial statement; however, are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the accompanying supplementary information is fairly stated, in all material respects, in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of the District as of and for the year ended June 30, 2024 (not presented herein), and have issued our report thereon dated February 10, 2025, which contained an unmodified opinion on the basic financial statement. The 2024 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link https://admin.ks.gov/offices/accounts-reports/local-government/municipal-services/municipal-audits. 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, 2025 (Schedule 2 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 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.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated January 12, 2026, on our consideration of **Unified School District No. 428 Great Bend, Kansas'** internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that

testing, and not to provide an opinion on the effectiveness of **Unified School District No. 428 Great Bend, Kansas'** internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering **Unified School District No. 428 Great Bend, Kansas'** internal control over financial reporting and compliance.

AdamsBrown, LLC

ADAMSBROWN, LLC
Certified Public Accountants
Great Bend, Kansas

January 12, 2026

UNIFIED SCHOOL DISTRICT NO. 428 GREAT BEND, KANSAS
Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended June 30, 2025

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	**Ending Unencumbered Cash Balance**	Add Encumbrances and Accounts Payable	**Ending Cash Balance**
Regulatory Basis Fund Types							
General Funds							
General Fund	$ -	-	25,437,880	25,437,880	**-**	110,623	**110,623**
Supplemental General Fund	157,262	-	8,420,319	8,082,354	**495,227**	22,216	**517,443**
Special Purpose Funds							
4 Year Old At Risk Fund	184,612	-	342,687	392,299	**135,000**	-	**135,000**
K-12 At Risk Fund	924,187	-	6,896,874	7,771,061	**50,000**	57,360	**107,360**
Bilingual Education Fund	45,342	-	682,921	703,263	**25,000**	-	**25,000**
Virtual Education Fund	31,336	-	63,273	64,609	**30,000**	-	**30,000**
Capital Outlay Fund	4,615,861	-	4,497,218	2,023,619	**7,089,460**	425,303	**7,514,763**
Driver Training Fund	131,019	-	25,810	42,562	**114,267**	-	**114,267**
Food Service Fund	812,764	-	2,326,515	2,289,978	**849,301**	1,852	**851,153**
Professional Development Fund	50,037	-	288,277	238,277	**100,037**	104,079	**204,116**
Parent Education Fund	-	-	83,708	83,708	**-**	300	**300**
Summer School Fund	23,724	-	-	23,724	**-**	-	**-**
Special Education Fund	1,283,993	-	4,179,813	4,493,853	**969,953**	299,130	**1,269,083**
Vocational Education Fund	50,000	-	593,950	593,950	**50,000**	9,260	**59,260**
Contingency Reserve Fund	2,429,576	-	-	-	**2,429,576**	-	**2,429,576**
Textbook and Student Material Fund	117,175	-	966,713	850,840	**233,048**	576,940	**809,988**
Coop Special Education Fund	1,146,468	-	7,544,556	7,879,245	**811,779**	130	**811,909**
Parent Teacher Resource Room Fund	-	-	7,114	7,114	**-**	-	**-**
KPERS Retirement Contributions Fund	-	-	3,872,477	3,872,477	**-**	-	**-**
Title I, Part A Improving the Academic Achievement of Disadvantaged Fund	-	-	913,407	913,407	**-**	4,523	**4,523**
Title I, Part C Migrant Education Fund	-	-	83,000	83,000	**-**	2,138	**2,138**
Title II, Part A Teacher Quality Fund	-	-	122,999	122,999	**-**	448	**448**
Title III, Part A English Language Fund	-	-	45,530	45,530	**-**	-	**-**
Title IV, Part A Student Support and Academic Enrichment Fund	-	-	55,749	55,749	**-**	819	**819**
Title VI-B Fund	(238,445)	-	950,250	1,043,034	**(331,229)**	-	**(331,229)**
Early Childhood Fund	-	-	40,834	40,834	**-**	-	**-**
Carl Perkins Fund	-	-	91,009	91,009	**-**	1,181	**1,181**
Education Foundation Grant Fund	-	-	15,570	15,570	**-**	-	**-**
Targeted Improvement Plan Fund	(125,013)	-	571,613	446,600	**-**	1,867	**1,867**

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

UNIFIED SCHOOL DISTRICT NO. 428 GREAT BEND, KANSAS
Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended June 30, 2025

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	**Ending Unencumbered Cash Balance**	Add Encumbrances and Accounts Payable	**Ending Cash Balance**
Special Purpose Funds (Continued)							
ESSER III Fund	$ (313,073)	-	466,255	153,182	**-**	-	**-**
ARP Homeless Children and Youth Fund	(3,133)	-	10,627	14,167	**(6,673)**	5,765	**(908)**
Grants Fund	64,831	-	281,869	237,686	**109,014**	5,631	**114,645**
Recreation Commission General Fund	-	-	1,778,865	1,778,865	**-**	-	**-**
Recreation Commission Employee Benefits Fund	-	-	445,063	445,063	**-**	-	**-**
District Activity Funds	127,297	-	719,633	678,969	**167,961**	7,412	**175,373**
Business Fund							
Special Reserve Fund	1,253,806	-	5,029,387	4,533,030	**1,750,163**	661,531	**2,411,694**
Total Reporting Entity (Excluding Agency Funds)	$ 12,769,626	-	77,851,765	75,549,507	**15,071,884**	2,298,508	**17,370,392**

Composition of Cash		
Checking Accounts	$	**8,293,781**
Petty Cash Accounts		**4,540**
Certificates of Deposits		**9,131,000**
Total Cash		**17,429,321**
Agency Funds per Schedule 3		**(58,929)**
Total Reporting Entity (Excluding Agency Funds)	$	**17,370,392**

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

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Unified School District No. 428 Great Bend, Kansas has established a uniform system of accounting maintained to reflect compliance with the applicable laws of the State of Kansas. The accompanying financial statement is presented to conform to the cash basis and budget laws of the State of Kansas, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. The following is a summary of such significant policies.

Financial Reporting Entity

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

Recreation Commission

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

Basis of Presentation – Fund Accounting

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

The following types of funds comprise the financial activities of the District for the year ended June 30, 2025.

Regulatory Basis Fund Types

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

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

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

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

Basis of Accounting

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

recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than those mentioned above.

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

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

NOTE 2 – BUDGETARY INFORMATION

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

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

b. Publication in local newspaper on or before August 5th of the proposed budget and notice of public hearing on the budget.

c. Public hearing on or before August 15th, but at least 10 days after publication of notice of hearing.

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

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least 10 days after publication, the hearing may be held and the governing body may amend the budget at that time. There were no such budget amendments for this year.

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

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

A legal operating budget is not required for capital project funds, trust funds, and the following special purpose funds: Contingency Reserve Fund; Textbook and Student Material Fund; Parent Teacher Resource Room Fund; Title I, Part A Improving the Academic Achievement of Disadvantaged Fund; Title I, Part C Migrant Education Fund; Title II, Part A Teacher Quality Fund; Title III, Part A English Language Fund; Title IV, Part A Student Support and Academic Enrichment Fund; Title VI-B Fund; Early Childhood Fund; Carl Perkins Fund; Education Foundation Grant Fund; Targeted Improvement Plan Fund; ESSER III Fund; ARP Homeless Children and Youth Fund; and District Activity Funds.

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

NOTE 3 – DEPOSITS AND INVESTMENTS

Unified School District No. 428 Great Bend, Kansas follows the practice of pooling cash and investments of all funds. Each fund's portion of total cash and investments is summarized by fund category in the summary statement of receipts, expenditures and unencumbered cash.

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

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

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

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

At June 30, 2025, the District's carrying amount of deposits was $17,429,321 and the bank balance was $21,486,656. The bank balance was held by five banks resulting in a concentration of credit risk. Of the bank balance, $1,010,720 was covered by federal depository insurance and $20,475,936 was collateralized with securities held by the pledging financial institutions' agents in the District's name.

Custodial Credit Risk – Investments
For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the District will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured. The District had no investments at June 30, 2025.

NOTE 4 – INTERFUND TRANSFERS

Interfund transfers within the reporting entity are substantially for the purpose of subsidizing operating functions, funding capital projects and asset acquisitions or maintaining debt service on a routine basis as authorized by Kansas statutes. **Unified School District No. 428 Great Bend, Kansas'** interfund transfers and regulatory authority for the year ended June 30, 2025 were as follows:

From	To	Regulatory Authority		Amount
General Fund	Bilingual Education Fund	K.S.A. 72-5167	$	499,092
General Fund	Parent Education Fund	K.S.A. 72-5167		30,131
General Fund	4 Year Old At Risk Fund	K.S.A. 72-5167		342,687
General Fund	K-12 At Risk Fund	K.S.A. 72-5167		5,429,661
General Fund	Special Education Fund	K.S.A. 72-5167		3,252,921
General Fund	Vocational Education Fund	K.S.A. 72-5167		427,830
General Fund	Virtual Education Fund	K.S.A. 72-5167		63,273
General Fund	Textbook and Student Material Fund	K.S.A. 72-5167		273,993
Supplemental General Fund	K-12 At Risk Fund	K.S.A. 72-5143		1,467,213
Supplemental General Fund	Professional Development Fund	K.S.A. 72-5143		252,563
Supplemental General Fund	Bilingual Education Fund	K.S.A. 72-5143		183,829
Supplemental General Fund	Vocational Education Fund	K.S.A. 72-5143		166,120
Supplemental General Fund	Special Education Fund	K.S.A. 72-5143		926,514
Supplemental General Fund	Textbook and Student Material Fund	K.S.A. 72-5143		586,534

NOTE 5 – LITIGATION

Unified School District No. 428 Great Bend, Kansas is a party to various legal proceedings which normally occur in governmental operations. These legal proceedings are not likely to have a material financial impact on the affected funds of the District.

NOTE 6 – RISK MANAGEMENT

Unified School District No. 428 Great Bend, Kansas is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; business interruptions; errors and omissions; injuries to employees; and natural disasters. The District has been unable to obtain workers' compensation insurance at a cost it considered to be economically justifiable. For this reason, the District joined together with other districts in the State to participate in Kansas Association of School Boards Workers' Compensation Insurance Pool, a public entity risk pool currently operating as a common risk management and insurance program for 129 participating members.

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

The District has been unable to obtain commercial insurance at a cost it considered to be economically justifiable. For this reason, the District joined together with other Districts in the State of Kansas to participate in the Kansas Educational Risk Management Pool, LLC (KICS), a public entity risk pool currently operating as a common risk management and insurance program for 152 participating members.

The District pays an annual premium to Kansas Educational Risk Management Pool, LLC (KICS) for its commercial insurance coverage. The agreement to participate provides that KICS will be self-sustaining through member premiums and will reinsure through commercial companies for property claims in excess of $600,000 for each insured property event and $100,000 for each insured liability event. Additional premiums may be due if total claims for the pool are different than what has been anticipated by KICS management.

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

NOTE 7 – GRANTS AND SHARED REVENUES

Unified School District No. 428 Great Bend, Kansas participates in numerous state and federal grant programs, which are governed by various rules and regulations for the grantor agencies. Costs charged to the respective grant programs are subject to audit and adjustment by the grantor agencies; therefore, to the extent that the District has not complied with the rules and regulations governing the grants, refunds of any money received may be required. In the opinion of the District, any liability for reimbursement, which may arise as the result of the audit, is not believed to be material.

NOTE 8 – SELF–INSURANCE PLANS

Health Care Coverage - During the year ended June 30, 2025, employees of **Unified School District No. 428 Great Bend, Kansas** were covered by the District's medical self-insurance plan. The District offers three plans to choose from, which include a $1,500 or $3,000 deductible. The premiums contributed by the employee and District are depicted in the table below. The difference in premiums is paid by the employee through authorized payroll withholdings.

Plan Type	Deductible	District Responsibility	Employee Responsibility	Total Premium
Single	$ 1,500	$ 798	$ 88	$ 886
Single	3,000	798	(130)	* 668
Employee + Spouse/Children	1,500	798	708	1,506
Employee + Spouse/Children	3,000	798	342	1,140
Family	1,500	798	974	1,772
Family	3,000	798	502	1,300

* HSA contribution

Claims were paid by a third-party administrator acting on behalf of the District. The administration contract between the District and the third-party administration is renewable annually and administration fees are included in the contractual provisions. The District was protected against unanticipated catastrophic individual loss or aggregate loss by stop loss coverage carried through HCC Life Insurance. Stop loss coverage was in effect for individual claims exceeding $95,000 for specific claims and $60,000 for aggregating specific claims.

Beginning of Fiscal Year Liability	$	**355,120**
Claims and Changes in Estimates		**2,133,678**
Claim Payments		**(1,827,267)**
End of Fiscal Year Liability	$	**661,531**
Assets Available To Pay Claims At June 30	$	**2,411,694**

NOTE 9 – DEFERRED COMPENSATION PLAN

Unified School District No. 428 Great Bend, Kansas sponsors a deferred compensation plan under Internal Revenue Code Section 403(b). Permanent and part-time employees are eligible to participate under the plan. The employee is responsible for the amount of deferred compensation to be contributed. The District is not required to make any contributions.

NOTE 10 – DEFINED BENEFIT PENSION PLAN

General Information about the Pension Plan

Plan Description
Unified School District No. 428 Great Bend, Kansas participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing, multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, et. seq. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in its Annual Comprehensive Financial Report which can be found on the KPERS website at www.kpers.org 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 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%, respectively, for the fiscal year ended June 30, 2025.

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

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

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

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

The State of Kansas is required to contribute the statutory required employer's share except for retired District employees. The District is responsible for the employer's portion of the cost for retired District employees. The District received and remitted amounts equal to the statutory contribution rate, which totaled $3,872,477 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 $33,270,359. The net pension liability was measured as of June 30, 2024, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2023, which was rolled forward to June 30, 2024. The District's proportion of the net pension liability was based on the ratio of the District's contributions to KPERS, relative to the total employer and non-employer contributions of the State/School subgroup within KPERS for the fiscal year ended June 30, 2024. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

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

NOTE 11 – EARLY RETIREMENT BENEFITS

The District will annually invest $500 for certified staff (prorated for part-time) in a defined contribution 403(b) plan. Full vesting occurs after the fifteenth year of employment at the District. Currently, employed certified teachers who are eligible to retire during the first 11 years of the plan may opt for the District's current enrollment benefits (health insurance benefit, social security bridge, and payment for accrued sick leave or the amount in that person's defined contribution fund). The District contributed $274,500 to the plan from forfeited funds for the year ended June 30, 2025 on behalf of 283 participants. This amount also includes administration fees.

NOTE 12 – OTHER POST EMPLOYMENT BENEFITS

As provided by K.S.A. 12-5040, **Unified School District No. 428 Great Bend, Kansas** allows retirees to participate in the group health insurance plan. The District pays a portion of the premium equal to the amount paid by the District before the employee retired for each retiree and each retiree is responsible for the balance.

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.

The District provides post-employment benefit options for health care and social security bridge payments for eligible early retirees. To be eligible for these payments, the early certified employee retiree shall have 10 years of consecutive employment in the District immediately preceding the year of early retirement and shall have accrued a minimum of 85 KPERS points. Beginning with early retirement, but not before the retiree's 60th birthday, the retiree will be eligible for a full single membership in the District's health insurance plan beginning October 1st of the year of retirement. This District benefit will terminate at age 65 at which time the retiree will go on Plan 65. The early retiree is

also eligible for social security bridge payment(s) beginning at the age of 60 and terminating at age 62. If retiring at age 60, the amount would be 20% of the last contracted salary, which does not include supplemental compensation. The District paid $1,262 for retirement bridge payments and $34,377 for retirees' health insurance benefits for the year ended June 30, 2025. Approximately 5 employees participated in the retirement bridge and/or health insurance benefits. Any remaining subsidy to retirees due to the plan's level premium structure has not been quantified in this financial statement.

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

NOTE 13 – COMPENSATED ABSENCES

Vacation

Classified Employees – Full-time employees receive vacation ranging from 60 to 120 hours per year determined by their length of employment with the District. First year employees are prorated per the classified handbook. Vacation cannot be accrued from year to year.

Years Worked	Amount Earned
Full Employment Year 1	60 hours
Employment Years 2 through 4	80 hours
Employment Years 5 through 7	96 hours
Employment Years 8 or more	120 hours

Sick Leave

Classified Employees - Contracted classified personnel are eligible for sick leave benefits at the rate of eight hours per month or pro-rated for employees working less than full-time for each month of employment. Food service personnel, teacher assistants, special education paraprofessionals, and part-time secretaries may choose to use two of the current year credited sick leave days as personal leave, based on the employee's contracted hours per day. Sick leave may be accumulated to a maximum of 720 hours for classified personnel who are contracted for a minimum of 260 hours per year. Classified employees will be paid for additional hours beyond 720 hours of sick leave at the daily rate stated in the Certified Employees' Agreement divided by eight times the number of eligible sick leave hours. The overage is paid annually at $75 with the July payroll. Classified employees will be compensated for unused sick leave upon retirement from the District when in compliance with the retirement eligibility established by the Kansas Public Employees Retirement System. Compensation will be at the rate of $75 for each day of unused leave.

Personal Leave

Certified Employees - Subject to certain limitations, a certified employee will be paid full salary for days absent due to personal leave, personal illness or quarantine of the employee or a member of his/her immediate family. A certified employee shall be entitled to 12 days each year for personal leave without loss of pay. At the end of the year, certified employees may sell any unused days of their 12 personal days at the rate of $50. A certified employee shall be permitted to accumulate benefits to 90 days. Employees working more than 9 months shall have 1 additional day per year per additional month employed with a maximum accumulation of 90 days. Certified employees will be compensated for unused leave upon retirement from the District when in compliance with the retirement eligibility established by the Kansas Public Employees Retirement System. Compensation will be at the rate of $75 for each day of unused leave.

NOTE 14 – LONG-TERM DEBT

Lease Obligations

The District has entered into lease agreements for equipment. The leases contain a fiscal funding clause.

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

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
Finance Leases									
2019-20 Copiers	5%	2019	$ 70,955	2024	$ 1,334	1,327	2,661	**-**	17
2020-21 Copiers	5%	2020	52,726	2025	9,868	636	7,812	**2,692**	348
2021-22 Copiers	5%	2021	5,352	2026	2,393	7,075	3,646	**5,822**	391
2023-24 Copiers	5%	2023	178,700	2028	151,925	33,807	39,368	**146,364**	8,393
2024-25 Copiers	5%	2024	16,692	2029	16,446	60,073	11,465	**65,054**	2,975
Barton Community College- Pool	0%	2015	100,000	2027	20,000	-	10,000	**10,000**	-
Enterprise Fleet Management	Various	2023	188,833	2026	122,513	-	62,666	**59,847**	20,956
Total Contractual Indebtedness					$ 324,479	102,918	137,618	**289,779**	33,080

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

	YEAR					
	2026	2027	2028	2029	2030	**Total**
Principal						
Finance Leases						
2020-21 Copiers	$ 2,692	-	-	-	-	**2,692**
2021-22 Copiers	3,833	1,989	-	-	-	**5,822**
2023-24 Copiers	41,383	43,500	45,725	15,756	-	**146,364**
2024-25 Copiers	14,403	15,139	15,914	16,728	2,870	**65,054**
Barton Community College- Pool	10,000	-	-	-	-	**10,000**
Enterprise Fleet Management	59,847	-	-	-	-	**59,847**
Total Principal	**132,158**	**60,628**	**61,639**	**32,484**	**2,870**	**289,779**
Interest						
Finance Leases						
2020-21 Copiers	28	-	-	-	-	**28**
2021-22 Copiers	204	29	-	-	-	**233**
2023-24 Copiers	6,378	4,261	2,036	164	-	**12,839**
2024-25 Copiers	2,926	2,189	1,414	600	18	**7,147**
Barton Community College- Pool	-	-	-	-	-	**-**
Enterprise Fleet Management	20,112	-	-	-	-	**20,112**
Total Interest	**29,648**	**6,479**	**3,450**	**764**	**18**	**40,359**
Total Principal and Interest	$ **161,806**	**67,107**	**65,089**	**33,248**	**2,888**	**330,138**

UNIFIED SCHOOL DISTRICT NO. 428 GREAT BEND, KANSAS

Regulatory-Required Supplementary Information

Schedule 1

UNIFIED SCHOOL DISTRICT NO. 428 GREAT BEND, KANSAS
Summary of Expenditures - Actual and Budget
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)
Governmental Type Funds						
General Funds						
General Fund	$ 25,904,256	(1,009,264)	542,888	25,437,880	**25,437,880**	-
Supplemental General Fund	8,351,102	(268,748)	-	8,082,354	**8,082,354**	-
Special Purpose Funds						
4 Year Old At Risk Fund	675,872	-	-	675,872	**392,299**	(283,573)
K-12 At Risk Fund	7,781,350	-	-	7,781,350	**7,771,061**	(10,289)
Bilingual Education Fund	987,065	-	-	987,065	**703,263**	(283,802)
Virtual Education Fund	154,536	-	-	154,536	**64,609**	(89,927)
Capital Outlay Fund	7,468,626	-	-	7,468,626	**2,023,619**	(5,445,007)
Driver Training Fund	163,657	-	-	163,657	**42,562**	(121,095)
Food Service Fund	3,422,975	-	-	3,422,975	**2,289,978**	(1,132,997)
Professional Development Fund	250,855	-	-	250,855	**238,277**	(12,578)
Parent Education Fund	84,550	-	-	84,550	**83,708**	(842)
Summer School Fund	23,725	-	-	23,725	**23,724**	(1)
Special Education Fund	5,493,316	-	-	5,493,316	**4,493,853**	(999,463)
Vocational Education Fund	870,000	-	-	870,000	**593,950**	(276,050)
Coop Special Education Fund	9,452,471	-	-	9,452,471	**7,879,245**	(1,573,226)
KPERS Retirement Contributions Fund	4,312,156	-	-	4,312,156	**3,872,477**	(439,679)
Grants Fund	453,199	-	-	453,199	**237,686**	(215,513)
Recreation Commission General Fund	1,844,250	-	-	1,844,250	**1,778,865**	(65,385)
Recreation Commission Employee Benefits Fund	488,250	-	-	488,250	**445,063**	(43,187)
Bond and Interest Fund						
Bond and Interest Fund	772	-	-	772	**-**	(772)

UNIFIED SCHOOL DISTRICT NO. 428 GREAT BEND, 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)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Mineral Severance Tax	$ 6,606	**6,345**	-	6,345
State Aid				
Equalization Aid	20,989,332	**22,098,983**	23,080,561	(981,578)
Special Education Aid	2,419,850	**2,789,664**	2,823,695	(34,031)
Other State Aid	11,352	**12,090**	-	12,090
Little Panthers Tuition	49,627	**55,983**	-	55,983
Insurance Proceeds	-	**387,152**	-	387,152
Reimbursed Expenses	819,338	**87,663**	-	87,663
Total Receipts	24,296,105	**25,437,880**	25,904,256	(466,376)
Expenditures				
Instruction	4,203,290	**5,825,539**	6,784,968	(959,429)
Student Support Services	321,183	**430,771**	332,778	97,993
Instructional Support Staff	474,776	**702,153**	461,636	240,517
General Administration	1,194,221	**1,249,180**	1,179,037	70,143
School Administration	1,954,835	**1,981,235**	1,948,566	32,669
Central Services	396,893	**426,126**	404,485	21,641
Operations and Maintenance	4,378,481	**4,004,934**	3,632,763	372,171
Student Transportation Services	505,963	**390,013**	473,596	(83,583)
Other Support Services	113,164	**108,340**	120,909	(12,569)
Transfers Out	10,753,299	**10,319,589**	10,565,518	(245,929)
Adjustment to Comply With Legal Max	-	**-**	(1,009,264)	1,009,264
Legal General Fund Budget	24,296,105	**25,437,880**	24,894,992	542,888
(a) Adjustment for Qualifying Budget Credits	-	**-**	542,888	(542,888)
Total Expenditures	24,296,105	**25,437,880**	25,437,880	-
Receipts Over (Under) Expenditures	-	**-**		
Unencumbered Cash - Beginning	-	**-**		
Unencumbered Cash - Ending	$ -	**-**		

(a) Adjustment for Qualifying Budget Credits	
Other State Aid Over Amount Budgeted	$ 12,090
Little Panthers Tuition Over Amount Budgeted	55,983
Insurance Proceeds Over Amount Budgeted	387,152
Reimbursed Expenses Over Amount Budgeted	87,663
Total	$ 542,888

UNIFIED SCHOOL DISTRICT NO. 428 GREAT BEND, 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)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	$ 2,452,583	**3,349,735**	3,625,878	(276,143)
Delinquent Tax	66,360	**21,340**	41,199	(19,859)
Motor Vehicle Tax	378,592	**360,579**	239,524	121,055
Recreational Vehicle Tax	97	**91**	3,342	(3,251)
State Equalization Aid	4,508,650	**4,688,574**	4,844,474	(155,900)
Total Receipts	7,406,282	**8,420,319**	8,754,417	(334,098)
Expenditures				
Instruction	4,842,618	**4,110,865**	4,496,280	(385,415)
General Administration	6,803	**3,697**	-	3,697
Operations and Maintenance	407,792	**385,019**	425,000	(39,981)
Transfers Out	2,226,023	**3,582,773**	3,429,822	152,951
Adjustment to Comply With Legal Max	-	**-**	(268,748)	268,748
Total Expenditures	7,483,236	**8,082,354**	8,082,354	-
Receipts Over (Under) Expenditures	(76,954)	**337,965**		
Unencumbered Cash - Beginning	234,216	**157,262**		
Unencumbered Cash - Ending	$ 157,262	**495,227**		

UNIFIED SCHOOL DISTRICT NO. 428 GREAT BEND, KANSAS
4 Year Old 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)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Transfers In	$ 279,839	**342,687**	484,020	(141,333)
Expenditures				
Instruction	134,533	**372,438**	634,494	(262,056)
Student Support Services	7,519	**1,498**	8,206	(6,708)
School Administration	33,175	**18,363**	33,172	(14,809)
Total Expenditures	175,227	**392,299**	675,872	(283,573)
Receipts Over (Under) Expenditures	104,612	**(49,612)**		
Unencumbered Cash - Beginning	80,000	**184,612**		
Unencumbered Cash - Ending	$ 184,612	**135,000**		

UNIFIED SCHOOL DISTRICT NO. 428 GREAT BEND, KANSAS
K-12 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)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Transfers In	$ 6,543,331	**6,896,874**	6,845,765	51,109
Expenditures				
Instruction	5,683,848	**7,771,001**	7,432,729	338,272
Student Support Services	335,296	**60**	348,621	(348,561)
Total Expenditures	6,019,144	**7,771,061**	7,781,350	(10,289)
Receipts Over (Under) Expenditures	524,187	**(874,187)**		
Unencumbered Cash - Beginning	400,000	**924,187**		
Unencumbered Cash - Ending	$ 924,187	**50,000**		

UNIFIED SCHOOL DISTRICT NO. 428 GREAT BEND, 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	Current Year Variance Over (Under)
Receipts					
Transfers In	$	734,661	**682,921**	887,065	(204,144)
Expenditures					
Instruction		789,319	**703,263**	987,065	(283,802)
Receipts Over (Under) Expenditures		(54,658)	**(20,342)**		
Unencumbered Cash - Beginning		100,000	**45,342**		
Unencumbered Cash - Ending	$	45,342	**25,000**		

UNIFIED SCHOOL DISTRICT NO. 428 GREAT BEND, KANSAS
Virtual 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)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Transfers In	$ 100,708	**63,273**	123,200	(59,927)
Expenditures				
Instruction	40,280	**47,545**	123,356	(75,811)
Student Support Services	29,092	**17,064**	31,180	(14,116)
Total Expenditures	69,372	**64,609**	154,536	(89,927)
Receipts Over (Under) Expenditures	31,336	**(1,336)**		
Unencumbered Cash - Beginning	-	**31,336**		
Unencumbered Cash - Ending	$ 31,336	**30,000**		

UNIFIED SCHOOL DISTRICT NO. 428 GREAT BEND, 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)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	$ 1,385,995	**1,619,886**	1,509,434	110,452
Delinquent Tax	33,564	**11,568**	23,268	(11,700)
Motor Vehicle Tax	186,227	**192,532**	137,371	55,161
Recreational Vehicle Tax	47	**52**	1,917	(1,865)
Federal Aid	-	**132,496**	-	132,496
State Aid	973,598	**930,945**	930,945	-
Interest Income	454,925	**456,960**	-	456,960
Sale of Assets	39,980	**1,087,418**	-	1,087,418
Other Income	61,687	**65,361**	-	65,361
Transfers In	1,277,276	**-**	250,000	(250,000)
Total Receipts	4,413,299	**4,497,218**	2,852,935	1,644,283
Expenditures				
Instruction	242,622	**227,190**	310,000	(82,810)
General Administration	135,446	**330,515**	150,000	180,515
Operations and Maintenance	32,257	**58,895**	40,000	18,895
Student Transportation Services	52,795	**266,702**	75,000	191,702
Land Improvement	1,816,735	**-**	2,000,000	(2,000,000)
Architectural and Engineering Services	25,576	**72,865**	-	72,865
New Building Acquisition and Construction	2,043	**-**	-	-
Site Improvement	169,432	**776,543**	2,000,000	(1,223,457)
Building Improvements	190,230	**290,909**	2,893,626	(2,602,717)
District Roof Maintenance	868,005	**-**	-	-
Total Expenditures	3,535,141	**2,023,619**	7,468,626	(5,445,007)
Receipts Over (Under) Expenditures	878,158	**2,473,599**		
Unencumbered Cash - Beginning	3,737,703	**4,615,861**		
Unencumbered Cash - Ending	$ 4,615,861	**7,089,460**		

UNIFIED SCHOOL DISTRICT NO. 428 GREAT BEND, 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)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
State Aid	$ 23,635	**25,810**	24,030	1,780
Fees	26,192	**-**	-	-
Total Receipts	49,827	**25,810**	24,030	1,780
Expenditures				
Instruction	40,615	**41,202**	161,157	(119,955)
Operations and Maintenance	1,785	**1,360**	2,500	(1,140)
Total Expenditures	42,400	**42,562**	163,657	(121,095)
Receipts Over (Under) Expenditures	7,427	**(16,752)**		
Unencumbered Cash - Beginning	123,592	**131,019**		
Unencumbered Cash - Ending	$ 131,019	**114,267**		

UNIFIED SCHOOL DISTRICT NO. 428 GREAT BEND, 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)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
State Aid	$ 16,960	**16,360**	15,160	1,200
Federal Aid	1,896,461	**1,789,561**	1,919,196	(129,635)
Lunch Receipts				
Students	341,985	**402,710**	337,725	64,985
Adults	27,525	**30,442**	290,301	(259,859)
Summer Lunch	646	**518**	-	518
Other Income	61,363	**74,762**	-	74,762
Reimbursed Expenses	13,212	**12,162**	-	12,162
Total Receipts	2,358,152	**2,326,515**	2,562,382	(235,867)
Expenditures				
Operations and Maintenance	10,806	**1,805**	874,814	(873,009)
Other Support Services	10,857	**8,910**	-	8,910
Food Service Operation	2,426,412	**2,279,263**	2,548,161	(268,898)
Total Expenditures	2,448,075	**2,289,978**	3,422,975	(1,132,997)
Receipts Over (Under) Expenditures	(89,923)	**36,537**		
Unencumbered Cash - Beginning	902,687	**812,764**		
Unencumbered Cash - Ending	$ 812,764	**849,301**		

UNIFIED SCHOOL DISTRICT NO. 428 GREAT BEND, 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)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Reimbursed Expenses	$ 1,260	**6,024**	-	6,024
Other State Aid	22,245	**29,690**	30,000	(310)
Transfers In	120,369	**252,563**	100,000	152,563
Total Receipts	143,874	**288,277**	130,000	158,277
Expenditures				
Instructional Support Staff	186,032	**213,355**	250,855	(37,500)
General Administration	25,558	**24,922**	-	24,922
Total Expenditures	211,590	**238,277**	250,855	(12,578)
Receipts Over (Under) Expenditures	(67,716)	**50,000**		
Unencumbered Cash - Beginning	117,753	**50,037**		
Unencumbered Cash - Ending	$ 50,037	**100,037**		

Schedule 2-11

UNIFIED SCHOOL DISTRICT NO. 428 GREAT BEND, KANSAS
Parent 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)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
State Aid	$ 54,160	**53,577**	54,550	(973)
Transfers In	25,622	**30,131**	30,000	131
Total Receipts	79,782	**83,708**	84,550	(842)
Expenditures				
Student Support Services	79,782	**83,708**	84,300	(592)
Instructional Support Staff	-	**-**	250	(250)
Total Expenditures	79,782	**83,708**	84,550	(842)
Receipts Over (Under) Expenditures	-	**-**		
Unencumbered Cash - Beginning	-	**-**		
Unencumbered Cash - Ending	$ -	**-**		

UNIFIED SCHOOL DISTRICT NO. 428 GREAT BEND, KANSAS
Summer School 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	Current Year Variance Over (Under)
Receipts	$	-	**-**	-	-
Expenditures					
Instruction		-	**23,724**	23,725	(1)
Receipts Over (Under) Expenditures		-	**(23,724)**		
Unencumbered Cash - Beginning		23,724	**23,724**		
Unencumbered Cash - Ending	$	23,724	**-**		

UNIFIED SCHOOL DISTRICT NO. 428 GREAT BEND, 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)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Other Income	$ -	**378**	-	378
Transfers In	3,843,931	**4,179,435**	4,205,290	(25,855)
Total Receipts	3,843,931	**4,179,813**	4,205,290	(25,477)
Expenditures				
Instruction	3,693,931	**3,923,847**	3,938,466	(14,619)
Student Transportation Services	195,359	**570,006**	1,554,850	(984,844)
Total Expenditures	3,889,290	**4,493,853**	5,493,316	(999,463)
Receipts Over (Under) Expenditures	(45,359)	**(314,040)**		
Unencumbered Cash - Beginning	1,329,352	**1,283,993**		
Unencumbered Cash - Ending	$ 1,283,993	**969,953**		

UNIFIED SCHOOL DISTRICT NO. 428 GREAT BEND, KANSAS
Vocational 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)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Reimbursements	$ 44	**-**	-	-
Transfers In	718,544	**593,950**	770,000	(176,050)
Total Receipts	718,588	**593,950**	770,000	(176,050)
Expenditures				
Instruction	761,797	**587,257**	862,617	(275,360)
Instructional Support Services	2,682	**2,615**	2,883	(268)
Operations and Maintenance	4,109	**4,078**	4,500	(422)
Total Expenditures	768,588	**593,950**	870,000	(276,050)
Receipts Over (Under) Expenditures	(50,000)	**-**		
Unencumbered Cash - Beginning	100,000	**50,000**		
Unencumbered Cash - Ending	$ 50,000	**50,000**		

UNIFIED SCHOOL DISTRICT NO. 428 GREAT BEND, 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 Actual	**Current Year Actual**
Receipts	$	-	**-**
Expenditures		-	**-**
Receipts Over (Under) Expenditures		-	**-**
Unencumbered Cash - Beginning		2,429,576	**2,429,576**
Unencumbered Cash - Ending	$	2,429,576	**2,429,576**

UNIFIED SCHOOL DISTRICT NO. 428 GREAT BEND, KANSAS
Textbook and Student Material 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 Actual	**Current Year Actual**
Receipts			
Fees	$	102,841	**86,410**
Commissions		5,087	**8,968**
Other Income		22,974	**10,498**
Reimbursements		-	**310**
Transfers In		212,317	**860,527**
Total Receipts		343,219	**966,713**
Expenditures			
Instruction		511,734	**842,178**
Instructional Support Staff		14,310	**8,662**
Total Expenditures		526,044	**850,840**
Receipts Over (Under) Expenditures		(182,825)	**115,873**
Unencumbered Cash - Beginning		300,000	**117,175**
Unencumbered Cash - Ending	$	117,175	**233,048**

UNIFIED SCHOOL DISTRICT NO. 428 GREAT BEND, KANSAS
Coop 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)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Federal Aid	$ -	**-**	1,912,547	(1,912,547)
Medicaid Payments	430,358	**390,470**	-	390,470
Payments From Participating Districts	6,053,333	**7,007,675**	6,592,223	415,452
SDAC	-	**28,777**	-	28,777
Other Income	96,367	**117,634**	-	117,634
Total Receipts	6,580,058	**7,544,556**	8,504,770	(960,214)
Expenditures				
Instruction	5,245,136	**6,433,800**	7,898,972	(1,465,172)
Student Support Services	1,093,497	**1,114,186**	1,161,933	(47,747)
Instructional Support Staff	11,726	**22,289**	10,000	12,289
General Administration	216,437	**233,483**	321,066	(87,583)
Central Services	-	**-**	4,000	(4,000)
Operations and Maintenance	45,236	**51,617**	41,500	10,117
Student Transportation Services	12,060	**23,870**	15,000	8,870
Total Expenditures	6,624,092	**7,879,245**	9,452,471	(1,573,226)
Receipts Over (Under) Expenditures	(44,034)	**(334,689)**		
Unencumbered Cash - Beginning	1,190,502	**1,146,468**		
Unencumbered Cash - Ending	$ 1,146,468	**811,779**		

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UNIFIED SCHOOL DISTRICT NO. 428 GREAT BEND, KANSAS
Parent Teacher Resource Room 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 Actual	**Current Year Actual**
Receipts			
Revenue From Local Sources	$	7,526	**7,114**
Expenditures			
Instructional Support Staff		4,324	**1,557**
General Administration		208	**242**
Community Service Operations		2,994	**5,315**
Total Expenditures		7,526	**7,114**
Receipts Over (Under) Expenditures		-	**-**
Unencumbered Cash - Beginning		-	**-**
Unencumbered Cash - Ending	$	-	**-**

UNIFIED SCHOOL DISTRICT NO. 428 GREAT BEND, KANSAS
KPERS Retirement Contributions 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)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
State Aid	$ 3,920,142	**3,872,477**	4,312,156	(439,679)
Expenditures				
Instruction	2,783,300	**2,749,458**	3,061,631	(312,173)
Student Support Services	215,608	**212,986**	237,169	(24,183)
Instructional Support Services	58,802	**58,087**	64,682	(6,595)
General Administration	196,007	**193,624**	215,608	(21,984)
School Administration	235,209	**232,349**	258,729	(26,380)
Operations and Maintenance	235,209	**232,349**	258,729	(26,380)
Student Transportation Services	78,403	**77,450**	86,243	(8,793)
Food Operations Services	117,604	**116,174**	129,365	(13,191)
Total Expenditures	3,920,142	**3,872,477**	4,312,156	(439,679)
Receipts Over (Under) Expenditures	-	**-**		
Unencumbered Cash - Beginning	-	**-**		
Unencumbered Cash - Ending	$ -	**-**		

UNIFIED SCHOOL DISTRICT NO. 428 GREAT BEND, KANSAS
Title I, Part A Improving the Academic Achievement of Disadvantaged 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 Actual	**Current Year Actual**
Receipts			
Federal Aid	$	1,065,555	**913,407**
Expenditures			
Instruction		528,025	**642,671**
Instructional Support Services		349,171	**201,276**
General Administration		55,498	**61,380**
Indirect Costs		8,080	**8,080**
Total Expenditures		940,774	**913,407**
Receipts Over (Under) Expenditures		124,781	**-**
Unencumbered Cash - Beginning		(124,781)	**-**
Unencumbered Cash - Ending	$	-	**-**

UNIFIED SCHOOL DISTRICT NO. 428 GREAT BEND, KANSAS
Title I, Part C Migrant Education 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 Actual	**Current Year Actual**
Receipts			
Federal Aid	$	75,075	**83,000**
Expenditures			
Instruction		39,512	**14,936**
Student Support Services		30,050	**68,008**
General Administration		5,513	**56**
Total Expenditures		75,075	**83,000**
Receipts Over (Under) Expenditures		-	**-**
Unencumbered Cash - Beginning		-	**-**
Unencumbered Cash - Ending	$	-	**-**

UNIFIED SCHOOL DISTRICT NO. 428 GREAT BEND, KANSAS
Title II, Part A Teacher Quality 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 Actual	**Current Year Actual**
Receipts			
Federal Aid	$	137,371	**122,999**
Expenditures			
Instruction		137,371	**42,453**
Instructional Support Staff		-	**80,546**
Total Expenditures		137,371	**122,999**
Receipts Over (Under) Expenditures		-	**-**
Unencumbered Cash - Beginning		-	**-**
Unencumbered Cash - Ending	$	-	**-**

UNIFIED SCHOOL DISTRICT NO. 428 GREAT BEND, KANSAS
Title III, Part A English Language 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 Actual	**Current Year Actual**
Receipts			
Federal Aid	$	44,938	**45,530**
Expenditures			
Instruction		44,938	**45,530**
Receipts Over (Under) Expenditures		-	**-**
Unencumbered Cash - Beginning		-	**-**
Unencumbered Cash - Ending	$	-	**-**

UNIFIED SCHOOL DISTRICT NO. 428 GREAT BEND, KANSAS
Title IV, Part A Student Support and Academic Enrichment 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 Actual	**Current Year Actual**
Receipts			
Federal Aid	$	50,453	**55,749**
Reimbursements		423	**-**
Total Receipts		50,876	**55,749**
Expenditures			
Instruction		50,876	**55,749**
Receipts Over (Under) Expenditures		-	**-**
Unencumbered Cash - Beginning		-	**-**
Unencumbered Cash - Ending	$	-	**-**

UNIFIED SCHOOL DISTRICT NO. 428 GREAT BEND, KANSAS
Title VI-B 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 Actual	**Current Year Actual**
Receipts			
Federal Aid	$	1,379,500	**950,250**
Expenditures			
Instruction		1,103,239	**929,362**
Special Area Administration Services		111,035	**113,672**
Total Expenditures		1,214,274	**1,043,034**
Receipts Over (Under) Expenditures		165,226	**(92,784)**
Unencumbered Cash - Beginning		(403,671)	**(238,445)**
Unencumbered Cash - Ending	$	(238,445)	**(331,229)**

UNIFIED SCHOOL DISTRICT NO. 428 GREAT BEND, KANSAS
Early Childhood 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 Actual	**Current Year Actual**
Receipts			
Federal Aid	$	54,841	**40,834**
Expenditures			
Instruction		49,841	**40,834**
Receipts Over (Under) Expenditures		5,000	**-**
Unencumbered Cash - Beginning		(5,000)	**-**
Unencumbered Cash - Ending	$	-	**-**

UNIFIED SCHOOL DISTRICT NO. 428 GREAT BEND, KANSAS
Carl Perkins 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 Actual	**Current Year Actual**
Receipts			
Federal Aid	$	44,229	**91,009**
Expenditures			
Instruction		26,687	**28,282**
Instructional Support Staff		16,342	**62,727**
Total Expenditures		43,029	**91,009**
Receipts Over (Under) Expenditures		1,200	**-**
Unencumbered Cash - Beginning		(1,200)	**-**
Unencumbered Cash - Ending	$	-	**-**

UNIFIED SCHOOL DISTRICT NO. 428 GREAT BEND, KANSAS
Education Foundation Grant 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 Actual	**Current Year Actual**
Receipts			
Revenue From Local Sources	$	22,700	**15,570**
Expenditures			
Instruction		22,700	**15,570**
Receipts Over (Under) Expenditures		-	**-**
Unencumbered Cash - Beginning		-	**-**
Unencumbered Cash - Ending	$	-	-

UNIFIED SCHOOL DISTRICT NO. 428 GREAT BEND, KANSAS
Targeted Improvement Plan 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 Actual	**Current Year Actual**
Receipts			
State Aid	$	171,705	**214,185**
Federal Aid		222,526	**357,428**
Total Receipts		394,231	**571,613**
Expenditures			
Instruction		275,068	**308,778**
Instructional Support Services		9,120	**5,828**
Student Support Services		27,332	**29,844**
School Administration		49,763	**102,150**
Operations and Maintenance		20,358	**-**
Total Expenditures		381,641	**446,600**
Receipts Over (Under) Expenditures		12,590	**125,013**
Unencumbered Cash - Beginning		(137,603)	**(125,013)**
Unencumbered Cash - Ending	$	(125,013)	**-**

UNIFIED SCHOOL DISTRICT NO. 428 GREAT BEND, KANSAS
ESSER III 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 Actual	**Current Year Actual**
Receipts		
Federal Aid	$ 4,661,610	**466,255**
Expenditures		
Instruction	682,751	**109,437**
Student Support Services	62,208	**-**
Instructional Support Staff	376,182	**16,323**
Facilities Acquisition and Construction	2,955,668	**-**
Architectural Engineering Services	306,821	**-**
Other Support Services	287,848	**27,422**
Total Expenditures	4,671,478	**153,182**
Receipts Over (Under) Expenditures	(9,868)	**313,073**
Unencumbered Cash - Beginning	(303,205)	**(313,073)**
Unencumbered Cash - Ending	$ (313,073)	**-**

UNIFIED SCHOOL DISTRICT NO. 428 GREAT BEND, KANSAS
ESSER II Special Education 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 Actual	**Current Year Actual**
Receipts			
Federal Aid	$	64,162	**-**
Payments From Participating Districts		41,782	**-**
Total Receipts		105,944	**-**
Expenditures			
Instruction		94,412	**-**
Receipts Over (Under) Expenditures		11,532	**-**
Unencumbered Cash - Beginning		(11,532)	**-**
Unencumbered Cash - Ending	$	-	**-**

UNIFIED SCHOOL DISTRICT NO. 428 GREAT BEND, KANSAS
ARP Homeless Children and Youth 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 Actual	**Current Year Actual**
Receipts			
Federal Aid	$	5,297	**10,627**
Expenditures			
Instruction		8,430	**14,167**
Receipts Over (Under) Expenditures		(3,133)	**(3,540)**
Unencumbered Cash - Beginning		-	**(3,133)**
Unencumbered Cash - Ending	$	(3,133)	**(6,673)**

UNIFIED SCHOOL DISTRICT NO. 428 GREAT BEND, KANSAS
Grants 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)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
State Aid	$ 42,662	**41,631**	194,185	(152,554)
Federal Aid	-	**15,050**	319,197	(304,147)
Donations	256,024	**225,188**	-	225,188
Total Receipts	298,686	**281,869**	513,382	(231,513)
Expenditures				
Instruction	310,500	**236,600**	275,411	(38,811)
Instructional Support Staff	-	**1,086**	-	1,086
Student Support Services	-	**-**	29,428	(29,428)
School Administration	-	**-**	127,360	(127,360)
Operations and Maintenance	-	**-**	21,000	(21,000)
Total Expenditures	310,500	**237,686**	453,199	(215,513)
Receipts Over (Under) Expenditures	(11,814)	**44,183**		
Unencumbered Cash - Beginning	76,645	**64,831**		
Unencumbered Cash - Ending	$ 64,831	**109,014**		

UNIFIED SCHOOL DISTRICT NO. 428 GREAT BEND, KANSAS
Recreation Commission 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)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	$ 1,384,749	**1,544,055**	1,463,035	81,020
Delinquent Tax	34,438	**28,172**	23,269	4,903
Motor Vehicle Tax	194,877	**206,586**	137,371	69,215
Recreational Vehicle Tax	50	**52**	1,917	(1,865)
Other Revenue	-	**-**	250,000	(250,000)
Total Receipts	1,614,114	**1,778,865**	1,875,592	(96,727)
Expenditures				
Appropriations	1,614,114	**1,778,865**	1,844,250	(65,385)
Receipts Over (Under) Expenditures	-	**-**		
Unencumbered Cash - Beginning	-	**-**		
Unencumbered Cash - Ending	$ -	**-**		

UNIFIED SCHOOL DISTRICT NO. 428 GREAT BEND, 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)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	$ 302,896	**397,205**	373,418	23,787
Delinquent Tax	7,675	**2,648**	5,091	(2,443)
Motor Vehicle Tax	46,223	**45,199**	30,047	15,152
Recreational Vehicle Tax	12	**11**	419	(408)
Other Revenue	-	**-**	85,000	(85,000)
Total Receipts	356,806	**445,063**	493,975	(48,912)
Expenditures				
Appropriations	356,806	**445,063**	488,250	(43,187)
Receipts Over (Under) Expenditures	-	**-**		
Unencumbered Cash - Beginning	-	**-**		
Unencumbered Cash - Ending	$ -	**-**		

UNIFIED SCHOOL DISTRICT NO. 428 GREAT BEND, KANSAS
Bond and Interest 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)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	$ 311	**-**	-	-
Delinquent Tax	461	**-**	-	-
Total Receipts	772	**-**	-	-
Expenditures				
Transfers Out	1,277,276	**-**	772	(772)
Receipts Over (Under) Expenditures	(1,276,504)	**-**		
Unencumbered Cash - Beginning	1,276,504	**-**		
Unencumbered Cash - Ending	$ -	**-**		

UNIFIED SCHOOL DISTRICT NO. 428 GREAT BEND, KANSAS
Special 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 Actual	**Current Year Actual**
Receipts			
Premiums	$	3,941,823	**4,780,971**
Interest Income		33,608	**46,269**
Transfers In		400,000	**-**
Reimbursements		286,338	**202,147**
Total Receipts		4,661,769	**5,029,387**
Expenditures			
Insurance - Self Insured		4,858,929	**4,533,030**
Receipts Over (Under) Expenditures		(197,160)	**496,357**
Unencumbered Cash - Beginning		1,450,966	**1,253,806**
Unencumbered Cash - Ending	$	1,253,806	**1,750,163**

UNIFIED SCHOOL DISTRICT NO. 428 GREAT BEND, KANSAS
Agency Funds
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended June 30, 2025

	Beginning Cash Balance	Receipts	Disbursements	**Ending Cash Balance**
High School				
Art Fund	$ 1,825	500	-	**2,325**
Ag Metals	-	7,587	7,587	**-**
Graphics	615	-	-	**615**
Drafting	-	580	580	**-**
Drama Club	(183)	6,730	5,355	**1,192**
Future Business Leaders of America	7,655	-	-	**7,655**
Educators Rising	2,480	371	446	**2,405**
Future Farmers of America	6,755	6,563	6,910	**6,408**
Future Farmers of America Scholarship Fund	4,336	-	-	**4,336**
El Sol Dancers	311	1,106	1,158	**259**
Jobs for America's Graduates	103	-	56	**47**
Kayettes	2,365	41,804	36,149	**8,020**
Kays Club	2,462	35	-	**2,497**
National Honor Society	963	1,629	1,323	**1,269**
Panther Paw Shoppe	184	-	-	**184**
GBHS Paw Shop	5,219	182	474	**4,927**
Presidents' Club	222	-	-	**222**
RAK	71	-	-	**71**
Robotics Club	2,552	1,500	1,149	**2,903**
World Language Club	3,230	-	-	**3,230**
STUCO	3,211	303	517	**2,997**
Student Ambassadors	-	334	71	**263**
Vocational Technology Club	5,035	5,458	6,516	**3,977**
Zero Reasons Why	175	-	-	**175**
Class of 2024	4,162	-	4,162	**-**
Class of 2025	4,266	1,000	4,697	**569**
Class of 2026	-	4,421	4,322	**99**
Total High School	58,014	80,103	81,472	**56,645**
Middle School				
Student Council	1,230	270	294	**1,206**
Music Club	-	44	-	**44**
Art Club	594	-	323	**271**
Miscellaneous	-	15	15	**-**
Yearbook	-	5,311	4,548	**763**
Total Middle School	1,824	5,640	5,180	**2,284**
Total	$ 59,838	85,743	86,652	**58,929**

UNIFIED SCHOOL DISTRICT NO. 428 GREAT BEND, KANSAS
District Activity Funds
Schedule of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended June 30, 2025

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	**Ending Unencumbered Cash Balance**	Add Encumbrances and Accounts Payable	**Ending Cash Balance**
Gate Receipts							
High School							
Athletics	$ 27,140	-	557,725	525,556	**59,309**	7,412	**66,721**
School Projects							
High School							
Forensics	5,652	-	8,622	6,112	**8,162**	-	**8,162**
Theatre	754	-	5,408	5,279	**883**	-	**883**
Student Recognition	1,004	-	1,007	676	**1,335**	-	**1,335**
RHOREA	33,250	-	28,504	39,009	**22,745**	-	**22,745**
Vocal Music	3,843	-	17,400	14,747	**6,496**	-	**6,496**
Instrumental Music	8,236	-	13,461	9,135	**12,562**	-	**12,562**
Strings	10,004	-	18,377	24,264	**4,117**	-	**4,117**
Other	5,137	-	15,283	20,044	**376**	-	**376**
GBHS Cares	732	-	12,708	1,798	**11,642**	-	**11,642**
Scholars Bowl	1,008	-	-	-	**1,008**	-	**1,008**
Total High School	69,620	-	120,770	121,064	**69,326**	-	**69,326**
Middle School							
Concessions	29,180	-	20,469	14,255	**35,394**	-	**35,394**
Agendas/Lost Locks	111	-	65	-	**176**	-	**176**
ID Replacement	1,001	-	1,657	623	**2,035**	-	**2,035**
Lost Library Books/Textbooks	-	-	116	-	**116**	-	**116**
Chromebook Repairs	40	-	570	590	**20**	-	**20**
GBMS Booster Club Dues	-	-	777	747	**30**	-	**30**
Technology Fees	-	-	10	-	**10**	-	**10**
Cheerleading	-	-	660	-	**660**	-	**660**
Athletics	205	-	200	-	**405**	-	**405**
Total Middle School	30,537	-	24,524	16,215	**38,846**	-	**38,846**
Little Panthers Preschool							
Tuition	-	-	16,614	16,134	**480**	-	**480**
Total School Projects	100,157	-	161,908	153,413	**108,652**	-	**108,652**
Total District Activity Funds	$ 127,297	-	719,633	678,969	**167,961**	7,412	**175,373**

UNIFIED SCHOOL DISTRICT NO. 428 GREAT BEND, KANSAS

Single Audit Information

INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

To the Board of Education
Unified School District No. 428 Great Bend, Kansas
Great Bend, Kansas

We have audited, in accordance with the auditing standards generally accepted in the United States of America, the *Kansas Municipal Audit and Accounting Guide* and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statement of **Unified School District No. 428 Great Bend, Kansas**, as of and for the year ended June 30, 2025, and the related notes to the financial statement, and have issued our report thereon dated January 12, 2026. The report on the audited financial statement was adverse because it was not presented in conformity with accounting principles generally accepted in the United States of America; however, it was unqualified as presented on a prescribed basis of accounting that demonstrates compliance with the cash basis and budget laws of the State of Kansas, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statement, we considered **Unified School District No. 428 Great Bend, Kansas'** internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of **Unified School District No. 428 Great Bend, Kansas'** internal control. Accordingly, we do not express an opinion on the effectiveness of **Unified School District No. 428 Great Bend, Kansas'** internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the District's financial statement will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether **Unified School District No. 428 Great Bend, Kansas'** financial statement is free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could

have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



ADAMSBROWN, LLC
Certified Public Accountants
Great Bend, Kansas

January 12, 2026

INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

To the Board of Education
Unified School District No. 428 Great Bend, Kansas
Great Bend, Kansas

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited **Unified School District No. 428 Great Bend, Kansas'** compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of **Unified School District No. 428 Great Bend, Kansas'** major federal programs for the year ended June 30, 2025. **Unified School District No. 428 Great Bend, Kansas'** major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, **Unified School District No. 428 Great Bend, Kansas** complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2025.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements*, *Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of **Unified School District No. 428 Great Bend, Kansas** and to meet our other ethical responsibilities, in accordance with 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 opinion on compliance for each major federal program. Our audit does not provide a legal determination of **Unified School District No. 428 Great Bend, Kansas'** compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to **Unified School District No. 428 Great Bend, Kansas'** federal programs.

Auditors' Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on **Unified School District No. 428 Great Bend, Kansas'** compliance based on our audit. 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, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about **Unified School District No. 428 Great Bend, Kansas'** compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.

- Identify and assess the risks of material noncompliance, 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 **Unified School District No. 428 Great Bend, Kansas'** compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.

- Obtain an understanding of **Unified School District No. 428 Great Bend, Kansas'** internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of **Unified School District No. 428 Great Bend, Kansas'** internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control over Compliance

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditors' Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal

control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.



ADAMSBROWN, LLC
Certified Public Accountants
Great Bend, Kansas

January 12, 2026

UNIFIED SCHOOL DISTRICT NO. 428 GREAT BEND, KANSAS
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2025

Federal Grantor/ Pass-through Grantor/ Program Title	Federal Assistance Listing Number	Agency or Pass-through Number	Total Federal Expenditures
U.S. Department of Agriculture			
Passed through Kansas Department of Education			
Child Nutrition Cluster			
School Breakfast Program	10.553	D0428	$ 259,913
National School Lunch Program	10.555	D0428	1,022,934
Summer Food Service Program for Children	10.559	D0428	320,941
Fresh Fruit and Vegetable Program	10.582	D0428	86,254
Total Child Nutrition Cluster			1,690,042
Local Food for Schools Cooperative Agreement Program	10.185	D0428	9,090
Child and Adult Care Food Program	10.558	D0428	90,429
Total U.S. Department of Agriculture			1,789,561
U.S. Department of Health and Human Services			
Passed Through Kansas Department of Education			
Temporary Assistance for Needy Families	93.558	D0428	194,185
U.S. Department of Labor			
Passed Through Kansas Department of Education			
Registered Apprenticeship	17.285	D0428	9,250
U.S. Department of Homeland Security			
Passed Through Kansas Department of Emergency Management			
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	4747DRKSP00000001	132,496
U.S. Department of Education			
Passed Through Kansas Department of Education			
Special Education Cluster (IDEA)			
Special Education Grants to States	84.027	D0428	1,082,069
Special Education Preschool Grants	84.173	D0428	40,834
Total Special Education Cluster (IDEA)			1,122,903
COVID-19 Funding - Education Stabilization Fund			
American Rescue Plan - Elementary and Secondary School Emergency Relief (ARP ESSER)	84.425U	D0428	161,029
American Rescue Plan - Elementary and Secondary School Emergency Relief - Homeless Children and Youth	84.425W	D0428	6,494
Total Education Stabilization Fund			167,523
Title I Grants to Local Educational Agencies	84.010	D0428	908,946
Migrant Education State Grant Program	84.011	D0428	80,862
Career and Technical Education - Basic Grants to States	84.048	D0428	89,828
English Language Acquisition State Grants	84.365	D0428	45,530
Supporting Effective Instruction State Grants	84.367	D0428	125,536
Education for Homeless Children and Youth	84.196	D0428	4,908
Student Support and Academic Enrichment Program	84.424	D0428	55,649
Total U.S. Department of Education			2,601,685
Total Expenditures of Federal Awards			**$ 4,727,177**

Note - There were no awards made to subrecipients for the year ended June 30, 2025.

See accompanying notes to schedule of expenditures of federal awards.

UNIFIED SCHOOL DISTRICT NO. 428 GREAT BEND, KANSAS
Notes to Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2025

NOTE 1 – BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards includes the federal grant activity of **Unified School District No. 428 Great Bend, Kansas** under programs of the federal government for the year ended June 30, 2025. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), *Audits of States, Local Governments, and Non-Profit Organizations*. Because the schedule presents only a selected portion of the operations of the District, it is not intended to and does not present the financial position of the District.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the schedule are presented in accordance with the regulatory basis of accounting. This is 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. Such expenditures are recognized following the cost principles contained in the Uniform Guidance cost principles, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Pass-through entity identifying numbers are presented where available.

NOTE 3 – INDIRECT COST RATE

The District has elected not to use the de minimis cost rate allowed under Section 200.414(f) of the Uniform Guidance.

NOTE 4 – OTHER EXPENDITURES

The District did not receive any federal awards in the form of noncash assistance, insurance, loans, or loan guarantees, and incurred no expenditures in relation thereof for the year ended June 30, 2025.

UNIFIED SCHOOL DISTRICT NO. 428 GREAT BEND, KANSAS
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2025

SECTION I - SUMMARY OF AUDITORS' RESULTS

FINANCIAL STATEMENTS

Type of auditors' report issued on whether the financial statements were prepared in accordance with a special purpose framework that is not in compliance with GAAP. Unmodified

Internal control over financial reporting:

- Material weakness identified? ____ Yes __X__ No
- Significant deficiency identified? ____ Yes __X__ None reported
- Noncompliance material to financial statements noted? ____ Yes __X__ No

FEDERAL AWARDS

Internal control over major programs:

- Material weakness identified? ____ Yes __X__ No
- Significant deficiency identified? ____ Yes __X__ None reported

Type of auditors' report issued on compliance for major programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR section 200.516(a) of the Uniform Guidance? ____ Yes __X__ No

Identification of major programs:

Assistance Listing Number	Name of Federal Program
	Child Nutrition Cluster
10.555	National School Lunch Program
10.559	Summer Food Service Program for Children
10.553	School Breakfast Program
10.582	Fresh Fruit and Vegetable Program
84.010	Title I Grants to Local Educational Agencies

Dollar threshold used to distinguish between Type A and Type B programs: $ 750,000

Auditee qualified as low-risk auditee? ____ Yes __X__ No

UNIFIED SCHOOL DISTRICT NO. 428 GREAT BEND, KANSAS
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2025

SECTION II – FINANCIAL STATEMENT FINDINGS

No matters noted in current year.

SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

No material findings or questioned costs are required to be disclosed under the Uniform Guidance.

Summary Schedule of Prior Audit Findings
For the Year Ended June 30, 2025

SECTION II – FINANCIAL STATEMENT FINDINGS

No matters noted for the year ended June 30, 2024.

SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

No material findings or questioned costs are required to be disclosed under the Uniform Guidance for the year ended June 30, 2024.