UNIFIED SCHOOL DISTRICT NO. 288
Richmond, Kansas

Independent Auditors' Report and
Regulatory Basis Financial Statement
With Supplementary Information

For the Year Ended June 30, 2025

Unified School District No. 288
Richmond, Kansas
Regulatory Basis Financial Statement
For the Fiscal Year Ended June 30, 2025

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Unified School District No. 288
Richmond, Kansas
Regulatory Basis Financial Statement
For the Fiscal Year Ended June 30, 2025

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INDEPENDENT AUDITORS' REPORT

Board of Education
Unified School District No. 288
Richmond, Kansas

Adverse and Unmodified Opinions

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Unified School District No. 288, Richmond, 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 matter discussed in the "Basis for Adverse and Unmodified Opinions" section of our report, the accompanying financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the District, as of June 30, 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), and the *Kansas Municipal Audit and Accounting Guide*. Our responsibilities under those standards are further described in the "Auditor's Responsibilities for the Audit of the Financial Statement" section of our report. We are required to be independent of the District, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our adverse and unmodified audit opinions.

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

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

Responsibilities of Management for the Financial Statement

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

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

Auditor's Responsibilities for the Audit of the Financial Statement

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

In performing an audit in accordance with GAAS, we:

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

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

Other Matters

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, and schedule of regulatory basis receipts and expenditures-agency funds, and summary 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 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 Unified School District No. 288, Richmond, Kansas, as of and for the year ended June 30, 2024 (not presented herein), and have issued our report thereon dated February 7, 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. 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 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 2024 basic financial statement as a whole, on the basis of accounting described in Note 1.

Rodney M. Burns, CPA, LLC
Rodney M. Burns, CPA, LLC
Certified Public Accountants

Chanute, Kansas
January 15, 2026

Unified School District No. 288
Summary Statement of Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis
For the Year Ended June 30, 2025

		Beginning Unencumbered Cash Balance	Beginning Balance Adjustment	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Governmental Type Funds:								
General		$		6,449,819	6,449,819		34,959	34,959
Supplemental General		34,909		2,068,276	2,022,863	80,322	26,669	106,991
Special Purpose:								
Pre-School Aged At-Risk		198		106,877	107,075			
At Risk K-12		894		1,108,842	1,106,142	3,594		3,594
Bilingual Education		1,084		1,195	2,279			
Capital Outlay	(2)	817,018	141	850,227	655,932	1,011,454	10,634	1,022,088
Driver Training		874		12,145	13,019			
Food Service		71,574		530,399	488,299	113,674		113,674
Professional Development		337		3,165	3,100	402		402
Parent Education Program				6,848	6,848			
Special Education		85,218		1,096,122	979,891	201,449		201,449
Career and Postsecondary Education		2,513		454,957	457,470			
Gifts and Grants		6,053		9,116	15,169			
KPERS Special Retirement Contribution				526,405	526,405			
Contingency Reserve		138,477				138,477		138,477
Textbook and Student Material Revolving		43,871		21,395	57,920	7,346		7,346
Elementary/Secondary School Emergency Relief		(143,732)		289,884	146,152			
REAP Grant				42,114	30,089	12,025		12,025
Title I				138,024	138,024			
KDHE COVID Testing Grant		(25,536)		30,712	5,176			
Gate Receipts		51,973		180,866	175,776	57,063		57,063
Special Projects		17,546		22,577	26,937	13,186		13,186
Bond and Interest:								
Bond and Interest		944,770		598,618	462,806	1,080,582		1,080,582
Trusts:								
Etta Blanche Dahlgren Scholarship		351,578		16,269	17,000	350,847		350,847
CH Community Scholarship		38,572		7,285	3,600	42,257		42,257
Honor Flight		19,810		60,687	58,170	22,327		22,327
Health Insurance Reserve		1,131,570		1,425,889	1,266,403	1,291,056		1,291,056
Total Primary Government	(1)	3,589,571	141	16,058,713	15,222,364	4,426,061	72,262	4,498,323

Composition of Cash:	
Certificates of Deposit	1,050,318
Demand Deposits	3,537,586
Less: Agency Funds	(89,579)
Adjustment for Rounding	(2)
Total Primary Government (1)	4,498,323

(1) Excluding Agency Funds
(2) Beg Bal Adjust - Prior Year Encumbrances Cancelled

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

Note 1 Summary of Significant Accounting Policies

The financial statement and schedules of Unified School District No. 288, Richmond, Kansas, have been prepared in order to show compliance with the cash basis and budget laws of the State of Kansas. The Governmental Accounting Standards Board is the principal standard setting body for establishing governmental accounting and financial reporting principles. The more significant of the District's accounting policies follow. Note 1 describes how the District's accounting policies differ from accounting principles generally accepted in the United States of America.

Reporting Entity

The District is a municipal corporation governed by an elected seven-member board. This financial statement presents Unified School District No. 288, and includes the primary government only, with no related municipal entities.

Basis of Accounting

Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States of America

The Kansas Municipal Audit and Accounting Guide 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 revenues 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 Kansas Municipal Audit and Accounting Guide 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.

Basis of Presentation

A fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.

The following Regulatory Basis Fund Types comprise the financial activities of the District for the year ending June 30, 2025:

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

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

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

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

Agency Funds -- funds used to report assets held by the municipal reporting entity in a purely custodial capacity.

Property Taxes

In accordance with governing state statutes, property taxes levied during the current year are a revenue source to be used to finance the budget of the ensuing year. Taxes are assessed on a calendar year basis and become a lien on the property on November 1 of each year. The County Treasurer is the tax collection agent for all taxing entities within the County. Property owners have the option of paying one-half or the full amount of the taxes levied on or before December 20 during the year levied with the balance to be paid on or before May 10 of the ensuing year. State statutes prohibit the County Treasurer from distributing taxes collected in the year levied prior to January 1 of the ensuing year. Consequently, for revenue recognition purposes, taxes levied during the current year are not due and receivable until the ensuing year. At December 31 such taxes are a lien on the property.

Reimbursed Expenses

K.S.A. 79-2934 provides that reimbursed expenditures, in excess of those budgeted, should be recorded as reductions in expenditures rather than as revenues. In the financial statements and budget comparison schedules presented in this report, reimbursements and refunds are recorded as revenues. The reimbursements are recorded as cash receipts when received by the District Treasurer and are often difficult to identify the exact expenditure which they are reimbursing. In funds showing expenditures in excess of the original adopted budget, reimbursements are added to the adopted budget as budget credits for comparison with the actual expenditures.

Pension Plan

Substantially all full-time District employees are members of the State of Kansas Public Employees Retirement System which is a multi-employer state-wide pension plan. Under Kansas State Law, the State of Kansas will fund all employer pension costs accrued; such costs to be funded are actuarially determined annually by the State.

Budgetary Information

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special revenue funds (unless specifically exempted by statute), debt service funds, and enterprise funds. The statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

1. Preparation of the budget for the succeeding calendar year on or before August 1st.
2. Publication in local newspaper of the proposed budget and notice of public hearing on the budget on or before August 5th.
3. Public hearing on or before August 15th but at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25th.

If the municipality is holding a revenue neutral rate hearing, the budget timeline for adoption of the final budget has been adjusted to on or before September 20th. The municipality did hold a revenue neutral rate hearing for the year ending June 30, 2025.

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 ten days after publication the hearing may be held and the governing body may amend the budget at that time. During the year ended June 30, 2025, the District had no such amendments.

After the adoption of the budget, the State of Kansas cut the budgets of the General Fund and Supplemental General Fund to the legal maximum amounts of $5,960,975 and $1,991,297, respectively. The legal maximum budget amounts are computed based on audited full-time equivalent enrollment.

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. Expenditures include disbursements, accounts payable, and encumbrances. Encumbrances are commitments by the municipality for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. All unencumbered appropriations (legal budget expenditure authority) lapse at year-end.

A legal operating budget is not required for capital project funds, trust funds, and the following special purpose funds of the District:

Gifts and Grants Fund
Contingency Reserve Fund
Textbook and Student Material Revolving Fund
Elementary/Secondary School Emergency Relief Fund
REAP Grant Fund
Title I Fund
KDHE COVID Testing Grant Fund
Gate Receipts Fund
Special Projects Fund

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

Note 2 Deposits and Investments

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

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

Concentration of credit risk. State statutes place no limit on the amount the District may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405. The District had no investments at June 30, 2025 and held no investments throughout the year.

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 has not designated any peak periods.

At June 30, 2025, the carrying amount of the District's deposits was $4,587,904 and the bank balance was $5,083,534. Of the bank balance, $500,000 was covered by federal depository insurance and the remaining $4,583,534 was collateralized with securities held by the pledging financial institutions' agents in the School'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.

Note 3 Long-term Debt

General Obligation Refunding Bonds

On June 3, 2021, the District issued $1,915,000 in General Obligation Refunding Bonds. The proceeds of this issue were placed into an escrow account and were used to refund the 2013 General Obligation Bonds which had an outstanding balance of $1,750,000 at that time. The escrow agent paid interest on the bonds up until September 1, 2022 at which point the bonds were called and retired in full. As a result of this transaction, the 2013 Bonds are considered to be defeased and have been removed from the financial statement of the District.

Changes in Long-Term Debt

Changes in long-term debt for the year ending June 30, 2025 were as follows:

Issue	Interest Rate	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
General Obligation Bonds:									
G.O. Refunding Bonds 2021	0.3-1.42%	6/03/2021	1,915,000	9/01/2027	1,815,000		445,000	1,370,000	17,806
Capital Lease Obligations									
Energy System	4.20%	12/04/2013	737,693	11/01/2028	297,466		54,636	242,830	12,672
Total Contractual Indebtedness					2,112,466	-	499,636	1,612,830	30,478

Current maturities of long-term debt and interest for the next five years and in five year increments through maturity are as follows:

	G.O. Bonds		Lease Purchase Agreements	
	Principal	Interest	Principal	Interest
2025-26	$ 455,000	14,130	56,963	10,345
2026-27	455,000	9,217	59,390	7,918
2027-28	460,000	3,266	61,920	5,388
2028-29			64,557	2,750
Total	1,370,000	26,613	242,830	26,401

Operating Lease Obligation

The District has entered into an operating lease for the use of copiers. The minimum lease payments due as of June 30, 2025 are as follows:

2025-26	$ 12,094
2026-27	12,094
2027-28	12,094
2028-29	12,094
2029-30	1,008
Total	49,384

Note 4 Risk Management

Insurance Coverage

The District is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets; errors and omissions; injuries to employees; employees' health and life; and natural disasters. The District manages these risks of loss through the purchase of various insurance policies. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

Partially Self-Funded Health Insurance Plan

The District has formed a partially self-funded health insurance plan to cover all personnel. Under this plan, the District will pay a portion of their premiums into a reserve fund to pay claims up to $60,000 per employee per year. A separate health insurance policy was purchased to cover claims in excess of that amount. No record is maintained of outstanding medical claims incurred, but not paid; therefore the amount of unreimbursed medical claims as of June 30, 2025 is not available, but these amounts are not believed to be material to the financial statements, taken as a whole.

Note 5 Interfund Transfers

From	To	Regulatory Authority	Amount
General Fund	Pre-School Aged At-Risk Fund	K.S.A. 72-5167	$ 18,649
General Fund	At Risk K-12 Fund	K.S.A. 72-5167	898,362
General Fund	Capital Outlay Fund	K.S.A. 72-5167	130,181
General Fund	Driver Training Fund	K.S.A. 72-5167	2,647
General Fund	Food Service Fund	K.S.A. 72-5167	120,100
General Fund	Special Education Fund	K.S.A. 72-5167	776,654
General Fund	Career and Postsecondary Education Fund	K.S.A. 72-5167	18,966
General Fund	KDHE COVID Testing Grant Fund	Grant Matching	27,904
Supplemental General Fund	Pre-School Aged At-Risk Fund	K.S.A. 72-5143	83,900
Supplemental General Fund	Bilingual Education Fund	K.S.A. 72-5143	1,195
Supplemental General Fund	At Risk K-12 Fund	K.S.A. 72-5143	210,480
Supplemental General Fund	Food Service Fund	K.S.A. 72-5143	49,316
Supplemental General Fund	Professional Development Fund	K.S.A. 72-5143	2,763
Supplemental General Fund	Parent Education Program Fund	K.S.A. 72-5143	6,848
Supplemental General Fund	Special Education Fund	K.S.A. 72-5143	304,258
Supplemental General Fund	Career and Postsecondary Education Fund	K.S.A. 72-5143	422,088
Supplemental General Fund	Gifts and Grants Fund	Grant Matching	2,711

Note 6 Other Long-Term Obligations from Operations

Compensated Absences

The District's policies regarding compensated absences state that each full-time 12-month employee will be granted a total of 11 days of leave each year the employee is full-time in the District. Each full-time 9-month employee will be granted a total of 8 days of leave each year the employee is full-time in the District. This leave includes sick, bereavement, and personal leave. Full-time 12-month classified employees earn vacation days based upon years of service. Policies prohibit payment for vacation time in lieu of time off and allow 50% of unused vacation time to be carried over to the subsequent fiscal year.

One personal day will be accorded for each employee per year. Two additional days may be granted for “just cause and reason”. Personal leave does not accumulate. Sick leave, for all employees, may be accumulated up to a total of 70 days. Specific guidelines apply to sick leave days earned based on length of service with the District. In the event of retirement under KPERS, or separation of service, employees are paid based upon length of service up to a maximum of 70 days.

The District's policy is to recognize the costs of compensated absences when actually paid. No estimate has been made for accrued, but unpaid compensated absences.

Defined Benefit Pension Plan

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

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

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

The 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 $526,405 from the State of Kansas 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 $4,413,519 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 these financial statements.

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 7 Stewardship, Compliance, and Accountability

Compliance with Kansas Cash Basis Law

No violations.

Compliance with Kansas Budget Law

Expenditures and encumbrances exceeded the adopted budget in the following funds, in the amounts indicated:

Pre-School Aged At-Risk Fund	$ 6,877
Bilingual Education Fund	2,279

Compliance with Kansas Depository Security Law

No violations.

Note 8 Subsequent Events

The District has evaluated subsequent events through January 15, 2026, the date which the financial statement was available to be issued.

In November, 2025, the District held a special election and received approval from voters to issue General Obligation Bonds in an amount not to exceed $15,350,000. These bonds are expected to be issued in February, 2026, with the proceeds being used for construction of new buildings, as well as improvements and renovations to existing District facilities.

SUPPLEMENTARY INFORMATION

Unified School District No. 288
Summary of Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2025

	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	$ 6,197,513	(236,538)	488,844	6,449,819	6,449,819	
Supplemental General	2,066,331	(75,034)	31,566	2,022,863	2,022,863	
Special Purpose:						
Pre-School Aged At-Risk	100,198			100,198	107,075	6,877
At Risk K-12	1,193,444			1,193,444	1,106,142	(87,302)
Bilingual Education					2,279	2,279
Capital Outlay	1,175,770			1,175,770	655,932	(519,838)
Driver Training	19,635			19,635	13,019	(6,616)
Food Service	513,898			513,898	488,299	(25,599)
Professional Development	6,197			6,197	3,100	(3,097)
Parent Education Program	7,001			7,001	6,848	(153)
Special Education	1,138,308			1,138,308	979,891	(158,417)
Career and Postsecondary Education	576,825			576,825	457,470	(119,355)
KPERS Special Retirement Contribution	578,539			578,539	526,405	(52,134)
Bond and Interest:						
Bond and Interest	462,806			462,806	462,806	
Totals	14,036,465	(311,572)	520,410	14,245,303	13,281,948	(963,355)

Unified School District No. 288
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Cash Receipts				
Revenue from Local Sources				
Reimbursements	$ 346,521	487,194		487,194
Revenue from State Sources				
General State Aid	4,947,844	5,326,403	5,238,098	88,305
Special Education Aid	518,204	634,572	722,378	(87,806)
Mentor Teacher Program		1,650		1,650
Total Revenue from State Sources	5,466,048	5,962,625	5,960,476	2,149
Total Cash Receipts	5,812,569	6,449,819	5,960,476	489,343
Expenditures and Transfers				
Instruction				
Salaries - Licensed	1,059,294	894,488	1,415,127	(520,639)
Salaries - Non Licensed	86,048	117,772	110,000	7,772
Group Insurance	848,119	916,071	760,000	156,071
Social Security	106,847	119,857	118,256	1,601
Other Employee Benefits	11,224	9,366	15,000	(5,634)
Purchased Professional and Technical Services	25,579	20,336	20,000	336
Other Miscellaneous Purchased Services	227	1,030	171	859
General Teaching Supplies	89,032	54,308	50,000	4,308
Textbooks	140	27,338	500	26,838
Technology Supplies	4,522	14,432	2,500	11,932
Miscellaneous Supplies	26,648	33,245	30,000	3,245
Property (Equipment & Furnishings)	3,443	2,576	1,500	1,076
Other	5,887	8,343	3,000	5,343
Total Instruction	2,267,010	2,219,162	2,526,054	(306,892)
Support Services - Students				
Salaries - Licensed	74,314	187,663	130,000	57,663
Salaries - Non Licensed	10,109	40,150	30,000	10,150
Group Insurance	20,839	61,254	25,000	36,254
Social Security	5,348	15,723	7,500	8,223
Other Employee Benefits	41	817		817
Purchased Professional and Technical Services	4,324	8,005	3,000	5,005
Other Purchased Services			500	(500)
Supplies and Materials	1,678	1,026	1,500	(474)
Property (Equipment & Furnishings)	404		500	(500)
Total Support Services - Students	117,057	314,638	198,000	116,638
Support Services - Instr. Staff				
Salaries - Licensed	18,527	44,500	40,000	4,500
Salaries - Non Licensed	28,442	17,572	30,000	(12,428)
Group Insurance	6,229	9,141	16,000	(6,859)
Social Security	3,510	4,592	6,500	(1,908)
Other Employee Benefits	110	107	1,000	(893)
Books and Periodicals	732	821	1,000	(179)
Miscellaneous Supplies	350		500	(500)
Property (Equipment & Furnishings)	593	150	500	(350)
Total Support Services - Instr. Staff	58,493	76,883	95,500	(18,617)

Unified School District No. 288
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)
General Administration				
Salaries - Licensed	$ 113,107	119,511	118,000	1,511
Salaries - Non Licensed	49,065	48,973	55,000	(6,027)
Group Insurance	10,102	8,301	12,000	(3,699)
Social Security	12,171	12,386	14,000	(1,614)
Other Employee Benefits	456	288	2,500	(2,212)
Purchased Professional and Technical Services	60,325	56,411	50,000	6,411
Communication Services	29,477	29,695	30,000	(305)
Other Miscellaneous Purchased Services	6,397	3,266	6,500	(3,234)
Supplies and Materials	3,416	1,549	5,500	(3,951)
Property (Equipment & Furnishings)	1,009	161	1,500	(1,339)
Other	9,041	26,106	10,000	16,106
Total General Administration	294,566	306,647	305,000	1,647
School Administration				
Salaries - Licensed	239,659	274,325	260,000	14,325
Salaries - Non Licensed	54,973	121,625	60,000	61,625
Group Insurance	99,396	101,768	110,000	(8,232)
Social Security	21,032	27,101	25,000	2,101
Other Employee Benefits	1,028	1,401	2,500	(1,099)
Purchased Professional and Technical Services	9,142	6,040	10,000	(3,960)
Communication Services	4,560	4,720	5,000	(280)
Supplies and Materials	5,154	5,131	5,000	131
Property (Equipment & Furnishings)	3,302	495	2,500	(2,005)
Other	24			
Total School Administration	438,270	542,606	480,000	62,606
Support Services - Business				
Salaries - Non Licensed	48,376	52,427	52,000	427
Group Insurance		5,228	4,000	1,228
Social Security	3,663	3,832	500	3,332
Other Employee Benefits	253	269		269
Total Support Services - Business	52,292	61,756	56,500	5,256
Operations and Maintenance				
Salaries - Non Licensed	256,949	80,634		80,634
Group Insurance	58,215	49,550	32,000	17,550
Social Security	19,562	21,909	22,000	(91)
Other Employee Benefits	757	1,114		1,114
Purchased Professional and Technical Services	16,232	17,116	15,000	2,116
Water/Sewer Services (Non-Energy)	24,537	21,747	25,000	(3,253)
Repairs and Maintenance	89,424	60,650	70,000	(9,350)
General Teaching Supplies	21,488	29,145	30,000	(855)
Heating	24,716	34,439	32,000	2,439
Electricity	122,587	118,775	125,000	(6,225)
Motor Fuel	5,256	4,413	6,500	(2,087)
Miscellaneous Supplies	4,155	4,228	7,500	(3,272)
Property (Equipment & Furnishings)	2,833		5,000	(5,000)
Other		4,229	252,694	(248,465)
Total Operations and Maintenance	646,711	447,949	622,694	(174,745)
Vehicle Operation Services				
Salaries - Non Licensed	93,022	167,739	100,000	67,739
Group Insurance	267	93	300	(207)
Social Security	5,189	9,603	6,500	3,103
Other Employee Benefits	8,549	7,299		7,299
Contracted Bus Service	213	325		325
Motor Fuel	54,299	39,661	65,000	(25,339)
Total Vehicle Operation Services	161,539	224,720	171,800	52,920

Unified School District No. 288
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)
Monitoring Services				
Salaries - Non Licensed	$ 87,278	136,710	92,000	44,710
Group Insurance	41,123	19,422	42,000	(22,578)
Social Security	6,655	8,664	7,500	1,164
Other Employee Benefits	1,301	925	2,000	(1,075)
Supplies and Materials	33			
Other	126			
Total Monitoring Services	136,516	165,721	143,500	22,221
Vehicle Servicing/Maintenance				
Group Insurance	10,831	8,831	11,000	(2,169)
Purchased Professional and Technical Services	3,555	1,344		1,344
Supplies and Materials	56,446	55,243	60,000	(4,757)
Other	5,363	30,856		30,856
Total Vehicle Servicing/Maintenance	76,195	96,274	71,000	25,274
Fund Transfers				
Pre-School Aged At-Risk	9,490	18,649		18,649
At Risk K-12	738,269	898,362	805,087	93,275
Capital Outlay		130,181		130,181
Driver Training		2,647		2,647
Food Service	55,116	120,100		120,100
Special Education	636,285	776,654	722,378	54,276
Career and Postsecondary Education	125,259	18,966		18,966
KDHE COVID Testing Grant		27,904		27,904
Total Fund Transfers	1,564,419	1,993,463	1,527,465	465,998
Budget Adjustments				
Legal Max Adjustment			(236,538)	236,538
Budget Credit Adjustment			488,844	(488,844)
Total Expenditures and Transfers	5,813,068	6,449,819	6,449,819	
Receipts Over (Under) Expenditures and Transfers	(499)			
Unencumbered Cash, Beginning	499			
Unencumbered Cash, Ending				

Unified School District No. 288
Supplemental General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Cash Receipts				
Revenue from Local Sources				
Ad Valorem Taxes	$ 732,265	848,424	813,043	35,381
Delinquent Taxes	16,708	16,973	7,715	9,258
Other Revenue From Local Sources			1,400	(1,400)
Reimbursements	33,271	31,566		31,566
Total Revenue from Local Sources	782,244	896,963	822,158	74,805
Revenue from County Sources				
Motor Vehicle Tax	79,119	83,049	75,608	7,441
Recreational Vehicle Tax	1,797	2,299	2,984	(685)
Commercial Vehicle Tax	3,374	4,081	3,366	715
Watercraft Tax	691	610		610
Total Revenue from County Sources	84,981	90,039	81,958	8,081
Revenue from State Sources				
Supplemental State Aid	977,332	1,081,274	1,046,984	34,290
Total Cash Receipts	1,844,557	2,068,276	1,951,100	117,176
Expenditures and Transfers				
Instruction				
Salaries - Licensed		266,637	175,000	91,637
Salaries - Non Licensed			60,000	(60,000)
Group Insurance			25,000	(25,000)
Social Security			25,000	(25,000)
Other Employee Benefits			23,078	(23,078)
Other Miscellaneous Purchased Services	84,831	17,681	75,000	(57,319)
General Teaching Supplies	44,551	30,250	45,000	(14,750)
Textbooks	89,607			
Technology Supplies	134,487	121,713	150,000	(28,287)
Miscellaneous Supplies	19,382	7,205	20,000	(12,795)
Property (Equipment & Furnishings)	24,266	25,797	15,000	10,797
Other	36,118	42,422	35,000	7,422
Total Instruction	433,242	511,705	648,078	(136,373)
Support Services - Students				
Other Purchased Services	18,929			
General Administration				
Purchased Professional and Technical Services	59,860	40,105	60,000	(19,895)
Insurance	320,258	311,420	60,000	251,420
Other Miscellaneous Purchased Services	9,966	8,252		8,252
Other	861	1,110	10,000	(8,890)
Total General Administration	390,945	360,887	130,000	230,887
Operations and Maintenance				
Salaries - Non Licensed	14,374		15,000	(15,000)
Group Insurance	2,708		3,500	(3,500)
Social Security	1,093		2,000	(2,000)
Other Employee Benefits	235			
Purchased Professional and Technical Services	20,906	19,637	15,000	4,637
General Teaching Supplies	29,975	32,897	30,000	2,897
Other	9,733	9,935	15,000	(5,065)
Property (Equipment & Furnishings)	860	2,052	2,500	(448)
Other	25,905	2,191	25,000	(22,809)
Total Operations and Maintenance	105,789	66,712	108,000	(41,288)
Monitoring Services				
Equipment	149,110			

Unified School District No. 288
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)
Fund Transfers				
Pre-School Aged At-Risk	$ 78,900	83,900	100,000	(16,100)
Bilingual Education	1,084	1,195	1,096	99
At Risk K-12	210,358	210,480	228,330	(17,850)
Driver Training	5,000		15,000	(15,000)
Food Service	1,182	49,316	80,000	(30,684)
Professional Development	2,006	2,763	5,000	(2,237)
Parent Education Program	6,848	6,848	7,000	(152)
Special Education	174,533	304,258	243,827	60,431
Career and Postsecondary Education	262,541	422,088	500,000	(77,912)
Gifts and Grants		2,711		2,711
Total Fund Transfers	742,452	1,083,559	1,180,253	(96,694)
Budget Adjustments				
Legal Max Adjustment			(75,034)	75,034
Budget Credit Adjustment			31,566	(31,566)
Total Expenditures and Transfers	1,840,467	2,022,863	2,022,863	
Receipts Over (Under) Expenditures and Transfers	4,090	45,413		
Unencumbered Cash, Beginning	30,819	34,909		
Unencumbered Cash, Ending	34,909	80,322		

Unified School District No. 288
Pre-School Aged At-Risk Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Revenue from Local Sources				
Student Fees	$ 5,986	4,328		4,328
Operating Transfers				
Transfer from General Fund	9,490	18,649		18,649
Transfer from Supplemental General Fund	78,900	83,900	100,000	(16,100)
Total Operating Transfers	88,390	102,549	100,000	2,549
Total Cash Receipts	94,376	106,877	100,000	6,877
Expenditures and Transfers				
Instruction				
Salaries - Licensed	47,447	58,250	50,000	8,250
Salaries - Non Licensed	21,238	24,337	25,000	(663)
Group Insurance	20,308	17,662	22,500	(4,838)
Social Security	5,216	5,974	2,500	3,474
Other Employee Benefits	290	452	198	254
Other Miscellaneous Purchased Services		400		400
Total Expenditures and Transfers	94,499	107,075	100,198	6,877
Receipts Over (Under) Expenditures and Transfers	(123)	(198)		
Unencumbered Cash, Beginning	321	198		
Unencumbered Cash, Ending	198			

Unified School District No. 288
At Risk K-12 Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Operating Transfers				
Transfer from General Fund	$ 738,269	898,362	805,087	93,275
Transfer from Supplemental General Fund	210,358	210,480	228,330	(17,850)
Total Cash Receipts	948,627	1,108,842	1,033,417	75,425
Expenditures and Transfers				
Instruction				
Salaries - Licensed	859,974	970,356	1,000,000	(29,644)
Salaries - Non Licensed	51,573	61,987	75,000	(13,013)
Group Insurance	10,947	8,960	15,000	(6,040)
Social Security	39,861	49,179	55,000	(5,821)
Other Employee Benefits	6,377	2,130	28,444	(26,314)
Purchased Professional and Technical Services	11,730	13,530	20,000	(6,470)
Total Expenditures and Transfers	980,462	1,106,142	1,193,444	(87,302)
Receipts Over (Under) Expenditures and Transfers	(31,835)	2,700		
Unencumbered Cash, Beginning	32,729	894		
Unencumbered Cash, Ending	894	3,594		

Unified School District No. 288
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)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Operating Transfers				
Transfer from Supplemental General Fund	$ 1,084	1,195	1,096	99
Total Cash Receipts	1,084	1,195	1,096	99
Expenditures and Transfers				
Instruction				
Salaries - Licensed		2,279		2,279
Total Expenditures and Transfers		2,279		2,279
Receipts Over (Under) Expenditures and Transfers	1,084	(1,084)		
Unencumbered Cash, Beginning		1,084		
Unencumbered Cash, Ending	1,084			

Unified School District No. 288
Capital Outlay Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Cash Receipts				
Revenue from Local Sources				
Ad Valorem Taxes	$ 305,866	337,541	327,864	9,677
Delinquent Taxes	7,770	7,441	3,202	4,239
Interest on Investments	113,865	124,336		124,336
Other Revenue From Local Sources	5,022	8,340	3,443	4,897
Total Revenue from Local Sources	432,523	477,658	334,509	143,149
Revenue from County Sources				
Motor Vehicle Tax	36,340	36,235	33,722	2,513
Recreational Vehicle Tax	855	1,031	1,331	(300)
Commercial Vehicle Tax	1,583	1,733	1,502	231
Watercraft Tax	319	255		255
Total Revenue from County Sources	39,097	39,254	36,555	2,699
Revenue from State Sources				
General State Aid	169,592	203,134	203,134	
Operating Transfers				
Transfer from General Fund		130,181		130,181
Total Cash Receipts	641,212	850,227	574,198	276,029
Expenditures and Transfers				
Instruction				
Supplies and Materials	26,022	15,774	30,000	(14,226)
Property (Equipment & Furnishings)	16,244	15,595	35,000	(19,405)
Total Instruction	42,266	31,369	65,000	(33,631)
Support Services - Students				
Property (Equipment & Furnishings)	22,980		13,149	(13,149)
School Administration				
Property (Equipment & Furnishings)			30,000	(30,000)
Operations and Maintenance				
Salaries - Non Licensed	1,078	218,539		218,539
Social Security	83			
Other Employee Benefits	21		313	(313)
Repairs and Maintenance	89,572	127,004	100,000	27,004
Other Purchased Services	74,808	77,941	100,000	(22,059)
Supplies and Materials		4,164		4,164
Property (Equipment & Furnishings)	21,221	5,433	50,000	(44,567)
Total Operations and Maintenance	186,783	433,081	250,313	182,768
Vehicle Operation Services				
Property (Equipment & Furnishings)	59,363		100,000	(100,000)
Vehicle Servicing/Maintenance				
Property (Equipment & Furnishings)		191,482	150,000	41,482
Facilities Acquisition/Construction				
Site Improvement			100,000	(100,000)
Building Repair and Remodeling			400,000	(400,000)
Total Facilities Acquisition/Construction			500,000	(500,000)
Debt Service				
Redemption of Principal			54,636	(54,636)
Interest (Coupons)			12,672	(12,672)
Total Debt Service			67,308	(67,308)
Total Expenditures and Transfers	311,392	655,932	1,175,770	(519,838)
Receipts Over (Under) Expenditures and Transfers	329,820	194,295		
Unencumbered Cash, Beginning	487,198	817,018		
Prior Year Encumbrances Cancelled		141		
Unencumbered Cash, Ending	817,018	1,011,454		

Unified School District No. 288
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)
Cash Receipts				
Revenue from Local Sources				
Other Revenue From Local Sources	$ 3,432	5,148		5,148
Revenue from State Sources				
General State Aid	5,220	4,350	4,050	300
Operating Transfers				
Transfer from General Fund		2,647		2,647
Transfer from Supplemental General Fund	5,000		15,000	(15,000)
Total Operating Transfers	5,000	2,647	15,000	(12,353)
Total Cash Receipts	13,652	12,145	19,050	(6,905)
Expenditures and Transfers				
Instruction				
Salaries - Licensed	12,000	12,000	13,000	(1,000)
Social Security	915	873	1,000	(127)
Other Employee Benefits	14	14	1,000	(986)
Other Miscellaneous Purchased Services	66	72	500	(428)
General Teaching Supplies	72	60	500	(440)
Total Instruction	13,067	13,019	16,000	(2,981)
Operations and Maintenance				
Other			3,635	(3,635)
Total Expenditures and Transfers	13,067	13,019	19,635	(6,616)
Receipts Over (Under) Expenditures and Transfers	585	(874)		
Unencumbered Cash, Beginning	289	874		
Unencumbered Cash, Ending	874			

Unified School District No. 288
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)
Cash Receipts				
Revenue from Local Sources				
Interest on Investments	$		1,500	(1,500)
Student Sales	112,063	103,788	125,305	(21,517)
Adults and Non-Reimbursable Programs	6,233	6,604	14,880	(8,276)
Other Revenue From Local Sources	17,990	15,197	16,000	(803)
Total Revenue from Local Sources	136,286	125,589	157,685	(32,096)
Revenue from State Sources				
General State Aid	3,308	3,080	2,465	615
Revenue from Federal Sources				
Federal Financial Assistance	251,008	230,651	257,657	(27,006)
Other Federal Financial Assistance	21,493	1,663		1,663
Total Revenue from Federal Sources	272,501	232,314	257,657	(25,343)
Operating Transfers				
Transfer from General Fund	55,116	120,100		120,100
Transfer from Supplemental General Fund	1,182	49,316	80,000	(30,684)
Total Operating Transfers	56,298	169,416	80,000	89,416
Total Cash Receipts	468,393	530,399	497,807	32,592
Expenditures and Transfers				
School Administration				
Group Insurance	9,880	8,310	10,000	(1,690)
Other Employee Benefits	401	405	500	(95)
Other Purchased Property Services			5,307	(5,307)
Total School Administration	10,281	8,715	15,807	(7,092)
Food Service Operations				
Salaries - Non Licensed	167,784	180,137	175,000	5,137
Group Insurance	72,011	70,630	75,000	(4,370)
Social Security	11,537	11,972	15,000	(3,028)
Other Employee Benefits	2,642	396	2,500	(2,104)
Food and Milk	206,543	192,250	215,000	(22,750)
Miscellaneous Supplies	9,962	9,962	8,500	1,462
Property (Equipment & Furnishings)	1,890	1,278	2,000	(722)
Other	646	12,959	5,091	7,868
Total Food Service Operations	473,015	479,584	498,091	(18,507)
Total Expenditures and Transfers	483,296	488,299	513,898	(25,599)
Receipts Over (Under) Expenditures and Transfers	(14,903)	42,100		
Unencumbered Cash, Beginning	86,477	71,574		
Unencumbered Cash, Ending	71,574	113,674		

Unified School District No. 288
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)
Cash Receipts				
Revenue from State Sources				
General State Aid	$ 337	402	750	(348)
Operating Transfers				
Transfer from Supplemental General Fund	2,006	2,763	5,000	(2,237)
Total Cash Receipts	2,343	3,165	5,750	(2,585)
Expenditures and Transfers				
Support Services - Instr. Staff				
Purchased Professional and Technical Services			6,197	(6,197)
Communication Services	2,239	3,100		3,100
Total Expenditures and Transfers	2,239	3,100	6,197	(3,097)
Receipts Over (Under) Expenditures and Transfers	104	65		
Unencumbered Cash, Beginning	233	337		
Unencumbered Cash, Ending	337	402		

Unified School District No. 288
Parent Education Program 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)
Cash Receipts				
Operating Transfers				
Transfer from Supplemental General Fund	$ 6,848	6,848	7,000	(152)
Total Cash Receipts	6,848	6,848	7,000	(152)
Expenditures and Transfers				
Support Services - Students				
Purchased Professional and Technical Services	6,848	6,848	7,001	(153)
Total Expenditures and Transfers	6,848	6,848	7,001	(153)
Receipts Over (Under) Expenditures and Transfers				
Unencumbered Cash, Beginning				
Unencumbered Cash, Ending				

Unified School District No. 288
Special Education Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Cash Receipts				
Revenue from Local Sources				
Other Revenue From Local Sources	$ 24,740	15,210		15,210
Operating Transfers				
Transfer from General Fund	636,285	776,654	722,378	54,276
Transfer from Supplemental General Fund	174,533	304,258	243,827	60,431
Total Operating Transfers	810,818	1,080,912	966,205	114,707
Total Cash Receipts	835,558	1,096,122	966,205	129,917
Expenditures and Transfers				
Instruction				
LEA Payments to COOP's/Interlocals	385,114	410,439	425,270	(14,831)
LEA State Aid Flowthrough Payments to COOP's/Interlocals	457,114	492,257	578,128	(85,871)
Other Miscellaneous Purchased Services	2,000	2,560		2,560
Total Instruction	844,228	905,256	1,003,398	(98,142)
Vehicle Operation Services				
Salaries - Non Licensed	25,175	26,425	25,000	1,425
Social Security	927	1,504	1,000	504
Other Employee Benefits	3,612	1,243	3,500	(2,257)
Other Purchased Services	23			
Motor Fuel	27,102	20,786	30,000	(9,214)
Total Vehicle Operation Services	56,839	49,958	59,500	(9,542)
Vehicle Servicing/Maintenance				
Salaries - Non Licensed	16,387	20,187	18,000	2,187
Group Insurance	1,364	225	1,500	(1,275)
Social Security	1,245	1,484	1,500	(16)
Other Employee Benefits	16	33		33
Purchased Professional and Technical Services	708		1,000	(1,000)
Other Purchased Services			1,000	(1,000)
Supplies and Materials	996	2,748		2,748
Total Vehicle Servicing/Maintenance	20,716	24,677	23,000	1,677
Support Services - Other				
Other			52,410	(52,410)
Total Expenditures and Transfers	921,783	979,891	1,138,308	(158,417)
Receipts Over (Under) Expenditures and Transfers	(86,225)	116,231		
Unencumbered Cash, Beginning	171,443	85,218		
Unencumbered Cash, Ending	85,218	201,449		

Unified School District No. 288
Career and Postsecondary Education Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Cash Receipts				
Revenue from Local Sources				
Other Revenue From Local Sources	$ 19,316	5,057		5,057
Revenue from State Sources				
CTE Transportation State Aid	15,315	8,846	22,570	(13,724)
Operating Transfers				
Transfer from General Fund	125,259	18,966		18,966
Transfer from Supplemental General Fund	262,541	422,088	500,000	(77,912)
Total Operating Transfers	387,800	441,054	500,000	(58,946)
Total Cash Receipts	422,431	454,957	522,570	(67,613)
Expenditures and Transfers				
Instruction				
Salaries - Licensed	317,351	369,411	400,000	(30,589)
Group Insurance	65,330	40,792	80,000	(39,208)
Social Security	22,385	26,788	35,000	(8,212)
Other Employee Benefits	753	857	5,000	(4,143)
Other Miscellaneous Purchased Services	243	6,602	34,825	(28,223)
General Teaching Supplies	8,262	10,745	10,000	745
Miscellaneous Supplies	615	335	1,000	(665)
Property (Equipment & Furnishings)		1,287		1,287
Other	207	653	1,000	(347)
Total Instruction	415,146	457,470	566,825	(109,355)
Support Services - Students				
Other	6,910		10,000	(10,000)
Total Expenditures and Transfers	422,056	457,470	576,825	(119,355)
Receipts Over (Under) Expenditures and Transfers	375	(2,513)		
Unencumbered Cash, Beginning	2,138	2,513		
Unencumbered Cash, Ending	2,513			

Unified School District No. 288
Gifts and Grants Fund
Summary 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
Cash Receipts		
Revenue from Local Sources		
Donations	$ 53	405
Revenue from State Sources		
Kansas Safe and Secure Schools	6,000	6,000
Revenue from Federal Sources		
Federal Financial Assistance	2,000	
Operating Transfers		
Transfer from Supplemental General Fund		2,711
Total Cash Receipts	8,053	9,116
Expenditures and Transfers		
Support Services - Students		
Other Purchased Services	2,091	15,169
Total Expenditures and Transfers	2,091	15,169
Receipts Over (Under) Expenditures and Transfers	5,962	(6,053)
Unencumbered Cash, Beginning	91	6,053
Unencumbered Cash, Ending	6,053	

Unified School District No. 288
KPERS Special Retirement Contribution Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Revenue from State Sources				
General State Aid	$ 503,076	526,405	578,539	(52,134)
Total Cash Receipts	503,076	526,405	578,539	(52,134)
Expenditures and Transfers				
Instruction				
Other Employee Benefits	327,000	342,164	350,000	(7,836)
Support Services - Students				
Other Employee Benefits	20,123	21,056	22,000	(944)
Support Services - Instr. Staff				
Other Employee Benefits	15,092	15,792	15,500	292
General Administration				
Other Employee Benefits	20,123	21,056	22,000	(944)
School Administration				
Other Employee Benefits	70,431	73,697	75,000	(1,303)
Operations and Maintenance				
Other Employee Benefits	15,092	15,792	16,000	(208)
Vehicle Operation Services				
Other Employee Benefits	15,092	15,792	16,000	(208)
Support Services - Other				
Other Employee Benefits			42,039	(42,039)
Food Service Operations				
Other Employee Benefits	20,123	21,056	20,000	1,056
Total Expenditures and Transfers	503,076	526,405	578,539	(52,134)
Receipts Over (Under) Expenditures and Transfers				
Unencumbered Cash, Beginning				
Unencumbered Cash, Ending				

Unified School District No. 288
Contingency Reserve Fund
Summary 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
Cash Receipts			
None	$		
Expenditures and Transfers			
None			
Receipts Over (Under) Expenditures and Transfers			
Unencumbered Cash, Beginning		138,477	138,477
Unencumbered Cash, Ending		138,477	138,477

Unified School District No. 288
Textbook and Student Material Revolving Fund
Summary 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
Cash Receipts		
Revenue from Local Sources		
Student Fees	$ 21,136	21,395
Total Cash Receipts	21,136	21,395
Expenditures and Transfers		
Instruction		
Textbooks	11,752	57,920
Total Expenditures and Transfers	11,752	57,920
Receipts Over (Under) Expenditures and Transfers	9,384	(36,525)
Unencumbered Cash, Beginning	34,487	43,871
Unencumbered Cash, Ending	43,871	7,346

Unified School District No. 288
Elementary/Secondary School Emergency Relief Fund
Summary 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
Cash Receipts		
Revenue from Federal Sources		
Federal Financial Assistance	$ 303,181	289,884
Total Cash Receipts	303,181	289,884
Expenditures and Transfers		
Instruction		
Salaries - Licensed	128,400	61,950
Salaries - Non Licensed	35,507	54,600
Group Insurance	21,661	6
Social Security	11,588	7,362
Other Employee Benefits	2,684	605
Textbooks	142,899	4,603
Technology Supplies	1,150	17,026
Total Instruction	343,889	146,152
Support Services - Students		
Salaries - Licensed	63,222	
Group Insurance	17,160	
Social Security	4,743	
Other Employee Benefits	203	
Total Support Services - Students	85,328	
Total Expenditures and Transfers	429,217	146,152
Receipts Over (Under)		
Expenditures and Transfers	(126,036)	143,732
Unencumbered Cash, Beginning	(17,696)	(143,732)
Unencumbered Cash, Ending	(143,732)	

Unified School District No. 288
REAP Grant Fund
Summary 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
Cash Receipts			
Revenue from Federal Sources			
Federal Financial Assistance	$	36,218	42,114
Total Cash Receipts		36,218	42,114
Expenditures and Transfers			
Instruction			
Technology Supplies		36,218	30,089
Total Expenditures and Transfers		36,218	30,089
Receipts Over (Under) Expenditures and Transfers			12,025
Unencumbered Cash, Beginning			
Unencumbered Cash, Ending			12,025

Unified School District No. 288
Title I Fund
Summary 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
Cash Receipts		
Revenue from Federal Sources		
Federal Financial Assistance	$ 89,279	138,024
Total Cash Receipts	89,279	138,024
Expenditures and Transfers		
Instruction		
Salaries - Licensed	67,219	125,269
Group Insurance	16,445	9,115
Social Security	5,921	3,432
Other Employee Benefits	365	208
Total Expenditures and Transfers	89,950	138,024
Receipts Over (Under) Expenditures and Transfers	(671)	
Unencumbered Cash, Beginning	671	
Unencumbered Cash, Ending		

Unified School District No. 288
KDHE COVID Testing Grant Fund
Summary 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
Cash Receipts		
Revenue from Federal Sources		
Federal Financial Assistance	$ 128,017	2,808
Operating Transfers		
Transfer from General Fund		27,904
Total Cash Receipts	128,017	30,712
Expenditures and Transfers		
Support Services - Students		
Salaries - Licensed	18,273	2,732
Salaries - Non Licensed	37,272	
Social Security	2,523	
Other Employee Benefits	256	31
Total Support Services - Students	58,324	2,763
School Administration		
Salaries - Non Licensed	47,585	
Group Insurance	13,836	2,392
Social Security	3,473	
Other Employee Benefits	230	21
Total School Administration	65,124	2,413
Total Expenditures and Transfers	123,448	5,176
Receipts Over (Under) Expenditures and Transfers	4,569	25,536
Unencumbered Cash, Beginning	(30,105)	(25,536)
Unencumbered Cash, Ending	(25,536)	

Unified School District No. 288
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)
Cash Receipts				
Revenue from Local Sources				
Ad Valorem Taxes	$ 244,436	291,862	284,833	7,029
Delinquent Taxes	6,612	6,238	2,569	3,669
Total Revenue from Local Sources	251,048	298,100	287,402	10,698
Revenue from County Sources				
Motor Vehicle Tax	32,815	29,671	27,021	2,650
Recreational Vehicle Tax	756	826	1,066	(240)
Commercial Vehicle Tax	1,338	1,390	1,203	187
Watercraft Tax	257	204		204
Total Revenue from County Sources	35,166	32,091	29,290	2,801
Revenue from State Sources				
General State Aid	226,979	268,427	268,427	
Total Cash Receipts	513,193	598,618	585,119	13,499
Expenditures and Transfers				
Debt Service				
Redemption of Principal	405,000	445,000	445,000	
Interest (Coupons)	23,262	17,806	17,806	
Total Expenditures and Transfers	428,262	462,806	462,806	
Receipts Over (Under) Expenditures and Transfers	84,931	135,812		
Unencumbered Cash, Beginning	859,839	944,770		
Unencumbered Cash, Ending	944,770	1,080,582		

Unified School District No. 288
Etta Blanche Dahlgren Scholarship Fund
Summary 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
Cash Receipts		
Revenue from Local Sources		
Interest on Investments	$ 16,957	16,269
Total Cash Receipts	16,957	16,269
Expenditures and Transfers		
Instruction		
Other Miscellaneous Purchased Services	34	
Scholarships	6,000	17,000
Total Expenditures and Transfers	6,034	17,000
Receipts Over (Under) Expenditures and Transfers	10,923	(731)
Unencumbered Cash, Beginning	340,655	351,578
Unencumbered Cash, Ending	351,578	350,847

Unified School District No. 288
CH Community Scholarship Fund
Summary 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
Cash Receipts		
Revenue from Local Sources		
Interest on Investments	$ 1,649	1,535
Other Revenue From Local Sources	250	
Donations	960	5,750
Total Cash Receipts	2,859	7,285
Expenditures and Transfers		
Instruction		
Scholarships	3,500	3,600
Total Expenditures and Transfers	3,500	3,600
Receipts Over (Under) Expenditures and Transfers	(641)	3,685
Unencumbered Cash, Beginning	39,213	38,572
Unencumbered Cash, Ending	38,572	42,257

Unified School District No. 288
Honor Flight Fund
Summary 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
Cash Receipts		
Revenue from Local Sources		
Interest on Investments	$ 24	20
Other Revenue From Local Sources	23,688	6,072
Donations	28,999	54,595
Total Cash Receipts	52,711	60,687
Expenditures and Transfers		
Support Services - Students		
Miscellaneous Supplies	3,575	993
Other	75,961	57,177
Total Expenditures and Transfers	79,536	58,170
Receipts Over (Under) Expenditures and Transfers	(26,825)	2,517
Unencumbered Cash, Beginning	46,635	19,810
Unencumbered Cash, Ending	19,810	22,327

Unified School District No. 288
Health Insurance Reserve Fund
Summary 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
Cash Receipts			
Revenue from Local Sources			
Interest on Investments	$	4,765	27,097
Other Revenue From Local Sources		1,374,687	1,203,078
Reimbursements		11,466	195,714
Total Cash Receipts		1,390,918	1,425,889
Expenditures and Transfers			
Instruction			
Other Employee Benefits		824,653	1,265,894
Purchased Professional and Technical Services		480	509
Total Expenditures and Transfers		825,133	1,266,403
Receipts Over (Under) Expenditures and Transfers		565,785	159,486
Unencumbered Cash, Beginning		565,785	1,131,570
Unencumbered Cash, Ending		1,131,570	1,291,056

Unified School District No. 288
Richmond, Kansas
Agency Funds
Schedule of Receipts and Cash Disbursements
Regulatory Basis
For the Year Ended June 30, 2025

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Student Organization Funds:				
Elementary:				
Grants	$ -	400	400	-
It's in the Bag	-	1,240		1,240
Kindness Club	165	1,149	1,061	253
Library	143	103	20	226
Miscellaneous	858	8,529	9,275	112
PBIS	28	1,990	663	1,355
Shoe Fund	-	1,418	1,418	-
SPED Activity	2,958		258	2,700
Staff Appreciation Donations	-	200	20	180
Students In Need	475	336	278	533
Yearbooks	364	431	593	202
Middle School:				
Cheerleading	1,425	2,872	3,994	303
Civic Engagement	685			685
Class of 27	815			815
Courtesy Fund	80		64	16
Driver's Ed	190			190
Forensics	93			93
KCP & L Grant	1,668			1,668
Leadership	-	140	1	139
Library Fines	179			179
Lighthouse	-	214	195	19
Newspaper	27			27
OWL Grant	836			836
Resource Room	17			17
Robotics	1,623	250	74	1,799
Scholars Bowl	284		213	71
Science Club	579		84	495
Student Christmas	1,982			1,982
Student Council	195	452	584	63
Yearbooks	1,402	965	947	1,420
High School:				
After Prom	150	10,049	10,198	1
Art Club	1,421			1,421
Band	152	14,780	11,150	3,782
Biology Club	437			437
Cheerleaders	1,976	651	2,122	505
Class of 24	1,751		1,751	-
Class of 25	2,225	7,830	9,609	446
Class of 26	7,593	339	3,539	4,393
Class of 27	5,051	4,710		9,761
Class of 28	-	14,444	2,515	11,929
Class of 29	-	679		679
Dance Team	2,715	370	2,343	742
Drama/Forensic	2,103	2,051	1,462	2,692
ELA	40			40
Entrepreneurship	516	295	4	807
FBLA	472		12	460
FCCLA	927	877	844	960
FFA	12,713	48,460	39,400	21,773
FFA School Grant	6,000		3,150	2,850
Fine Arts Booster	358			358
First	2,059			2,059
Graphic Design	101	460	561	-
Key Club	3,780			3,780
Music	498	927	458	967
National Honor Society	455	1,737	2,171	21
Reading Club	7			7
SADD	94			94
Spanish Club	278			278
Student Council	134	4,195	3,610	719
Total Agency Funds	71,077	133,543	115,041	89,579

Unified School District No. 288
Richmond , Kansas
District Activity Funds
Schedule of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended June 30, 2025

Fund	Beginning Unencumbered Cash Balance	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Gate Receipts:						
High School:						
Activity Trip Meals	$ 19			19	-	19
Athletics	227	45,924	46,661	(510)	-	(510)
Bar Benders	22			22	-	22
Baseball	8,376	4,862	2,443	10,795	-	10,795
Boys' Basketball	131	9,570	9,140	561	-	561
Concessions	2,918	38,514	38,528	2,904	-	2,904
Cross Country	3,379	12,934	10,404	5,909	-	5,909
Football	3,406	7,295	10,259	442	-	442
Girls' Basketball	3	3,523	3,294	232	-	232
HS Athletics AD	-	745		745	-	745
Softball	1,257	2,452	3,099	610	-	610
Student Incentives	629			629	-	629
Track	136	850	75	911	-	911
Volleyball	868	12,900	12,038	1,730	-	1,730
Wrestling	779		513	266	-	266
Middle School:						
Athletics	22,773	12,124	14,748	20,149	-	20,149
Boys' Basketball	92	560	560	92	-	92
Football	752	678	34	1,396	-	1,396
Girls' Basketball	18	1,183	1,081	120	-	120
MS AD Athletics	2,176		162	2,014	-	2,014
Student Activities	3,903	24,058	20,052	7,909	-	7,909
Track	56	1,190	1,229	17	-	17
Volleyball	53	1,504	1,456	101	-	101
Subtotal Gate Receipts	51,973	180,866	175,776	57,063	-	57,063
Special Projects:						
High School:						
Adult Ed	1			1	-	1
Boys'/Girls' State	340			340	-	340
Charles Gash Scholarship	70			70	-	70
Courtsey Fund	444			444	-	444
Earnest Account	10,136		5,169	4,967	-	4,967
Giving Back Scholarship	850	7,500	8,250	100	-	100
Hannibal Trip	119	726		845	-	845
Interest	3,743	1,048	930	3,861	-	3,861
Lounge Pop	-			-	-	-
Non Athletic Trips	413	10,452	10,284	581	-	581
Student Improvement	5			5	-	5
Teacher's Pop Machine	424	901	642	683	-	683
Viking Express	-			-	-	-
Vocational/Wood	-			-	-	-
Yearbook	1,001	1,950	1,662	1,289	-	1,289
Subtotal Special Projects	17,546	22,577	26,937	13,186	-	13,186
Total District Activity Funds	69,519	203,443	202,713	70,249	-	70,249