UNIFIED SCHOOL DISTRICT NO. 483
PLAINS, KANSAS
MUNICIPALITY

REGULATORY BASIS FINANCIAL STATEMENT

For the Year Ended June 30, 2025

UNIFIED SCHOOL DISTRICT NO. 483
PLAINS, KANSAS
MUNICIPALITY

REGULATORY BASIS FINANCIAL STATEMENT

For the Year Ended June 30, 2025

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FINANCIAL SECTION

LEWIS, HOOPER & DICK LLC
certified public accountants

INDEPENDENT AUDITOR'S REPORT

Board of Education
Unified School District No. 483
Plains, Kansas 67869

Report on the Audit of the Financial Statement

Opinions

We have audited the regulatory basis fund summary statement of receipts, expenditures and unencumbered cash of Unified School District No. 483, Plains, Kansas (the District), a municipality, as of and for the year ended June 30, 2025, and the related notes to the financial statement.

Unmodified Opinion on Regulatory Basis of Accounting
In our opinion, the accompanying financial statement 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 basis of accounting practices prescribed or permitted by the State of Kansas to demonstrate compliance with the *Kansas Municipal Audit and Accounting Guide's (KMAAG)* regulatory basis of accounting and budget laws as described in Note 1.

Adverse Opinion on U.S. Generally Accepted Accounting Principles
In our opinion, because of the significance of the matter discussed in the Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles section of our report, the accompanying financial statement referred to above does not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of each fund of the District, as of June 30, 2025, or changes in financial position and cash flows thereof for the year then ended.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the *KMAAG*. 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 audit opinions.

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles
As described in Note 1 of the financial statement, the financial statement is prepared by the District on the basis of accounting practices prescribed or permitted by the State of Kansas to demonstrate compliance with the *KMAAG's* regulatory basis of accounting and budget laws, which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material and pervasive.

Responsibilities of Management for the Financial Statement

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the accounting practices prescribed or permitted by the State of Kansas to demonstrate compliance with the *KMAAG's* regulatory basis of accounting and budget laws. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of a financial statement that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibilities for the Audit of the Financial Statement

Our objectives are to obtain reasonable assurance about whether the financial statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and the *KMAAG* 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 the *KMAAG*, 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 regulatory basis fund summary statement of receipts, expenditures and unencumbered cash (the financial statement) as a whole. The regulatory basis summary of expenditures - actual and budget, the regulatory basis individual fund schedules of receipts and expenditures, the regulatory basis schedule of receipts and disbursements – student activity funds, and the regulatory basis schedule of receipts, expenditures, and unencumbered cash - district activity funds (Schedules 1, 2, 3 and 4 as listed in the table of contents) are presented for purposes of additional analysis and are not a required part of the financial statement; however they are required to be presented under the provisions of the *KMAAG*. In addition, the supplementary information (Schedule 5 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the financial statement. 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 financial statement. The information has been subjected to the auditing procedures applied in the audit of the financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statement or to the financial statement itself, and other additional procedures in accordance with GAAS and the *KMAAG*. In our opinion, the accompanying supplementary information is fairly stated in all material respects in relation to the financial statement as a whole, on the basis of accounting described in Note 1.

We also previously audited, in accordance with GAAS and the *KMAAG*, the 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 October 7, 2024, which contained an unmodified opinion on the financial statement. The 2024 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 for the year ended June 30, 2025, (Schedules 2 and 5 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the 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 financial statement. The 2024 comparative information was subjected to the auditing procedures applied in the audit of the 2024 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 financial statement or to the 2024 financial statement itself, and other additional procedures in accordance with GAAS and the *KMAAG*. In our opinion, the 2024 comparative information is fairly stated in all material respects in relation to the financial statement as a whole for the year ended June 30, 2024, on the basis of accounting described in Note 1.

Other Information

Management is responsible for the other information included in the financial statement. The other information comprises the other supplementary information section (Graphs 1 through 3 as listed in the table of contents) but does not include the financial statement and our auditor's report thereon. Our opinions on the financial statement do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the financial statement, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the financial statement, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Lewis, Hooper + Dick, LLC

LEWIS, HOOPER & DICK, LLC

October 6, 2025

UNIFIED SCHOOL DISTRICT NO. 483
PLAINS, KANSAS
Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended June 30, 2025

	Unencumbered Cash Balance July 1, 2024	Receipts	Expenditures	Unencumbered Cash Balance June 30, 2025	Outstanding Encumbrances and Accounts Payable	Treasurer's Cash Balance June 30, 2025
General Funds:						
General	$ -	$ 6,876,961	$ 6,875,617	$ 1,344	$ 208,325	$ 209,669
Supplemental General	160,830	1,904,850	1,897,632	168,048	128,630	296,678
Special Purpose Funds:						
At Risk (4 Year Old)	-	136,139	136,139	-	16,267	16,267
At Risk (K-12)	101,576	1,718,591	1,552,085	268,082	264,953	533,035
Bilingual Education	122,584	740,024	768,120	94,488	135,116	229,604
Capital Outlay	1,685,236	1,831,978	1,905,491	1,611,723	1,107,361	2,719,084
Driver Training	30,368	12,683	10,993	32,058	312	32,370
Food Service	244,361	776,495	800,631	220,225	23,942	244,167
Professional Development	25,000	12,162	12,000	25,162	200	25,362
Special Education	420,171	625,132	816,668	228,635	2,636	231,271
Vocational Education	942	174,590	175,532	-	13,973	13,973
KPERS Special Retirement	-	720,302	720,302	-	-	-
Contingency Reserve	700,000	-	-	700,000	-	700,000
Student Material Revolving/ Textbook Rental	415,160	45,912	148,989	312,083	6,178	318,261
Grant Activity	56,244	252,210	284,550	23,904	41,073	64,977
Recreation Commission	3,557	136,232	139,789	-	-	-
District Activities	41,342	47,324	38,621	50,045	-	50,045
Trust Fund:						
Scholarship	114,396	33,650	27,794	120,252	-	120,252
Total Municipality (excluding student activity funds)	$ 4,121,767	$ 16,045,235	$ 16,310,953	$ 3,856,049	$ 1,948,966	$ 5,805,015

Composition of Cash:	
Bank of the Plains	$ 4,922,591
Plus deposits in transit	1,472
Less outstanding checks	(621,788)
Total cash - Bank of the Plains	4,302,275
Petty cash accounts	4,000
Investments:	
Certificates of deposit:	
Bank of the Plains	1,615,682
Total cash	5,921,957
Less student activity funds	(116,942)
Total cash (excluding student activity funds)	$ 5,805,015

The accompanying Notes to the Financial Statement are an integral part of this statement.

UNIFIED SCHOOL DISTRICT NO. 483
PLAINS, KANSAS
Notes to the Financial Statement
For the Year Ended June 30, 2025

1. Summary of significant accounting policies

A. Financial reporting entity

The Unified School District No. 483, Plains, Kansas (the District), is a municipal corporation governed by an elected seven-member board. The financial statement presents the District, the municipality, only.

The organization discussed below is a related municipal entity of the District because it was established to benefit the District and/or its constituents.

The Recreation Commission (the Commission) has its own Board of Directors, which operates independently from the District. The Commission oversees recreational activities and has only the powers granted by statute, K.S.A. 12-1928. The Commission is a separate legal municipality that prepares and publishes its own budget. The taxes budgeted by the Commission are levied by the District and are required to be distributed to the Commission. Increases in levies above statutory minimums must be initially approved by the District. The Commission can sue and be sued, but acquisition of real property (other than by gift) by the Commission must be approved by the District. Bond issues must be approved by the District. In addition, the District has power of appointment with regard to the Board of Directors of the Commission. The Board of Directors is responsible for the management and fiscal accountability of the Commission.

B. Regulatory basis of accounting and departure from accounting principles generally accepted in the United States of America

The *Kansas Municipal Audit and Accounting Guide (KMAAG)* regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis receipts and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligation against cash. The *KMAAG* regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than those mentioned above.

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

C. Regulatory basis fund types

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 fund types are used by the District:

General funds - the chief operating funds; used to account for all 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 revenue sources (other than capital project and tax levies for long-term debt) that are intended for specified purposes.

1. Summary of significant accounting policies (continued)

C. Regulatory basis fund types (continued)
Trust 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.).

D. Cash and investments
Cash resources of the individual funds are combined to form a pool of cash and investments which is managed by the District (except for investments in the Kansas Municipal Investment Pool). Cash includes amounts in demand deposits, time deposits and certificates of deposit. Investments of the pooled accounts consist primarily of investments with the Kansas Municipal Investment Pool and U.S. government securities carried at cost, which approximates market value. Interest income earned is allocated as designated by the Board.

E. Property taxes and special assessments
The determination of assessed valuations and the collections of property taxes for all political subdivisions in the State of Kansas is the responsibility of the counties. The County Appraiser annually determines assessed valuations based on real property transactions as recorded by the Register of Deeds and personal property holdings reported by taxpayers. The County Clerk spreads the annual assessment on the tax rolls and the County Treasurer collects the taxes for all taxing entities within the County.

Taxes are assessed on a calendar-year basis, are levied and become a lien on the property on November 1st 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 20th during the year levied with the balance to be paid on or before May 10th of the ensuing year. State statutes prohibit the County Treasurer from distributing the taxes collected in the year levied prior to January 1st of the ensuing year. One-half of the property taxes are due December 20th and distributed to the District by January 20th to finance a portion of the current year's budget. The second half is due May 10th and distributed to the District by June 5th. The District Treasurer draws available funds from the County Treasurer's office at designated times throughout the year.

F. Interfund transactions
Quasi-external transactions (i.e., transactions that would be treated as receipts or expenditures if they involved organizations external to the governmental unit, such as internal service fund billings to departments) are accounted for as receipts or expenditures. Transactions that constitute reimbursements to a fund for expenditures initially made from it that are properly applicable to another fund, are recorded as expenditures in the reimbursing fund and as reductions of expenditures in the fund that is reimbursed.

All other interfund transactions, except quasi-external transactions and reimbursements, are reported as transfers.

G. Memorandum totals
Total rows on the financial statement are captioned "memorandum only" to indicate that they are presented only to facilitate financial analysis. No consolidated financial information is presented nor are all required disclosures presented for these amounts.

2. Stewardship, compliance and accountability

A. Budgetary information

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

1. Preparation of the budget for the succeeding calendar year on or before August 15th.
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 District 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 District held a revenue neutral rate hearing for the current year.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in receipts other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication, the hearing may be held and the governing body may amend the budget at that time.

A qualified budget adjustment for expenditures outside the legal maximum budget for the Capital Outlay fund exists for insurance proceeds received for roof damages resulting in additional budget authority as follows:

Fund	Increase
Capital Outlay	$ 989,825

The legal level of budgetary control is the fund level. 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. Receipts are recognized when cash is received. 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. All unencumbered appropriations (legal budget expenditure authority) lapse at year-end.

A legal operating budget is not required for trust funds and certain special purpose funds. 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. Special purpose funds not subject to a legal operating budget include:

Contingency Reserve
Student Material Revolving/Textbook Rental

2. Stewardship, compliance and accountability (continued)

A. Budgetary information (continued)
Grant Activity
District Activities

B. Noncompliance with finance-related legal and contractual provisions
References made herein to the statutes are not intended as interpretations of the law, but are offered for consideration of the Kansas Department of Administration's Chief Financial Officer, and interpretation by the County Attorney and the legal representation of the District.

There are no known material violations of finance-related legal and contractual provisions including Kansas statutes, regulations, contracts, debt covenants, or other agreements for the year ended June 30, 2025.

3. Detailed note on all funds

A. Deposits and investments
A reconciliation of cash and investments as shown in the composition of cash on the summary of receipts, expenditures and unencumbered cash on Statement 1 is as follows:

Carrying amount of deposits	$ 5,917,957
Cash on hand	4,000
Total cash	$ 5,921,957

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

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

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

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

3. Detailed note on all funds (continued)

A. Deposits and investments (continued)

Custodial credit risk - deposits (continued)
At June 30, 2025, the District's carrying amount of deposits was $5,917,957 and the bank balance was $6,538,273. The bank balance was held by one bank resulting in a concentration of credit risk. Of the bank balance, $500,000 was covered by federal depository insurance (FDIC) and $6,038,273 was collateralized with securities held by the pledging financial institution's agents in the District's name. The District's cash deposits by financial institution and category of coverage at year end are as follows:

	Bank of the Plains
FDIC coverage	$ 500,000
Pledged securities at market value	6,979,714
Total coverage	$ 7,479,714
Funds on deposit	$ 6,538,273
Funds at risk	$ -

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

B. Capital projects
Capital project authorizations with approved change orders compared to expenditures from inception to June 30, 2025, are as follows:

Project	Authorization	Expenditures to Date	Committed
Junior High roof repairs	$ 1,930,427	$ 1,028,071	$ 902,356
Concrete repairs	22,587	22,587	-
E-Rate upgrades	65,474	10,564	54,910

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

	Date of Issue	Maximum Rate	Date of Final Maturity	Amount of Issue	Balance July 1, 2024	Additions	Reductions/ Payments	Balance June 30, 2025	Interest Paid
Finance leases payable:									
Energy equipment	03/03/2014	3.70%	12/15/2028	$ 2,250,000	$ 819,214	$ -	$ 174,150	$ 645,064	$ 21,823
Energy services	01/19/2023	0.00%	03/30/2031	267,911	234,422	-	23,245	211,177	-
Land	05/16/2023	4.95%	05/15/2028	785,000	631,256	-	149,810	481,446	27,862
School Accounting System	10/01/2023	3.85%	06/30/2028	39,784	33,654	-	7,524	26,130	1,296
Total long-term contractual liabilities					$ 1,718,546	$ -	$ 354,729	$ 1,363,817	$ 50,981

3. Detailed note on all funds (continued)

C. Long-term contractual liabilities (continued)
Current maturities of long-term contractual liabilities and interest for the next five years and through maturity are as follows:

Fiscal Year Ended June 30,	Principal	Interest	Total
2026	$ 378,211	$ 37,903	$ 416,114
2027	392,138	24,264	416,402
2028	392,124	10,052	402,176
2029	124,243	742	124,985
2030	33,489	-	33,489
2031	43,612	-	43,612
Total	$ 1,363,817	$ 72,961	$ 1,436,778

Legal debt margin
The debt limit per K.S.A. 72-5457 is fourteen percent of the assessed valuation of taxable tangible property within the District, except that such limitation may be modified as provided in article 54, chapter 72 of the Kansas Statutes Annotated. The amount of debt outstanding does not exceed the statutory limit.

D. Interfund transfers
Interfund operating transfers were as follows:

From	To	Regulatory Authority	Amount
General	At Risk (4 Year Old)	K.S.A. 72-5167	$ 136,139
General	At Risk (K-12)	K.S.A. 72-5151(d)	1,427,321
General	Bilingual Education	K.S.A. 72-5167	465,000
General	Driver Training	K.S.A. 72-5167	1,408
General	Food Service	K.S.A. 72-5167	95,875
General	Special Education	K.S.A. 72-3423	469,684
General	Vocational Education	K.S.A. 72-5167	170,000
Supplemental General	At Risk (K-12)	K.S.A. 72-5143(i)(2)	291,270
Supplemental General	Bilingual Education	K.S.A. 72-5143(i)(2)	275,024
Supplemental General	Food Service	K.S.A. 72-5143	195,000
Supplemental General	Professional Development	K.S.A. 72-5143	10,491
Supplemental General	Special Education	K.S.A. 72-5143	144,690
Total			$ 3,681,902

4. Other information

A. Risk management
The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. These risks are covered by commercial insurance purchased from independent third parties. Settled claims from these risks have not exceeded commercial insurance coverage for the past three years.

4. Other information (continued)

B. Post-employment health care benefits

Other post-employment benefits
As provided by K.S.A. 12-5040, the District allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the District is subsidizing the retirees because each participant is charged a level premium regardless of age. However, the cost of this subsidy has not been quantified in this financial statement.

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the District makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured. There is no direct cost to the District under this program.

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

C. Compensated absences
The District's policy is to recognize the costs of vacations and other compensated absences when actually paid.

The District's policy regarding leave pay permits employees to accumulate sick leave days at a maximum rate of 12 days per year up to a maximum of 75 days; vacation days accumulate at a maximum rate of 40 days per year up to a maximum of 60 days.

The District allows employees to accumulate and carryover up to 75 sick days and 60 days of unused vacation leave. Unused vacation leave is payable to employees upon their departure from the District's employment and unused sick leave is payable if the employee is eligible to retire. The District has calculated the dollar amount of accumulated vacation and sick leave pay at June 30, 2025, at $173,285.

D. 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.

4. Other information (continued)

D. Defined benefit pension plan (continued)

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 (not including 1% contribution rate for the Death and Disability Program) was 13.38% and 12.57% for the fiscal year ended June 30, 2024. The actuarially determined employer contribution rate and the statutory contribution rate was 11.60% and 11.54% for the fiscal year ended June 30, 2025.

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 $794,464 for the year ended June 30, 2025.

4. Other information (continued)

D. Defined benefit pension plan (continued)

Net pension liability: At June 30, 2025, the District's proportionate share of the collective net pension liability reported by KPERS was $6,502,100. 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.

E. Commitments and contingencies

Contingencies

The District receives significant financial assistance from numerous federal and state governmental agencies in the form of grants and state pass through aid. The disbursement of funds received under these programs generally requires compliance with terms and conditions specified in the grant agreements and is subject to audit. Any disallowed claims resulting from such audits could become a liability of the applicable funds. However, in the opinion of management, any such disallowed claims will not have a material effect on the financial statement of the District at June 30, 2025.

REGULATORY REQUIRED SUPPLEMENTARY INFORMATION

UNIFIED SCHOOL DISTRICT NO. 483
PLAINS, KANSAS
Summary of Expenditures - Actual and Budget
Regulatory Basis
(Budgeted Funds Only)
For the Year Ended June 30, 2025

	Certified Budget	Adjustments to Comply with Legal Max	Adjustments for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
General Funds:						
General	$ 8,347,732	$ (1,472,115)	$ -	$ 6,875,617	$ 6,875,617	$ -
Supplemental General	2,100,000	-	-	2,100,000	1,897,632	(202,368)
Special Purpose Funds:						
At Risk (4 Year Old)	139,828	-	-	139,828	136,139	(3,689)
At Risk (K-12)	1,803,261	-	-	1,803,261	1,552,085	(251,176)
Bilingual Education	768,120	-	-	768,120	768,120	-
Capital Outlay	1,257,000	-	989,825	2,246,825	1,905,491	(341,334)
Driver Training	25,000	-	-	25,000	10,993	(14,007)
Food Service	874,600	-	-	874,600	800,631	(73,969)
Professional Development	12,000	-	-	12,000	12,000	-
Special Education	941,557	-	-	941,557	816,668	(124,889)
Vocational Education	175,852	-		175,852	175,532	(320)
KPERS Special Retirement Contribution	947,335	-	-	947,335	720,302	(227,033)
Recreation Commission	144,000	-	-	144,000	139,789	(4,211)

UNIFIED SCHOOL DISTRICT NO. 483
PLAINS, 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:				
Mineral production tax	$ 15,708	$ 4,405	$ -	$ 4,405
Intergovernmental:				
State aid	6,701,470	6,872,556	8,347,732	(1,475,176)
Total receipts	6,717,178	6,876,961	$ 8,347,732	$ (1,470,771)
Expenditures:				
Instruction	1,228,144	1,098,786	$ 1,328,471	$ (229,685)
Student support services	274,064	302,811	312,200	(9,389)
Instructional support staff	96,340	90,104	127,700	(37,596)
General administration	321,716	295,846	366,000	(70,154)
School administration	659,130	666,111	738,300	(72,189)
Central services	133,258	141,065	162,300	(21,235)
Operations and maintenance	1,010,676	878,286	1,187,800	(309,514)
Transportation	27,144	26,664	35,800	(9,136)
Student transportation supervision	112,710	162,856	105,000	57,856
Vehicle operating services	326,751	403,094	450,000	(46,906)
Vehicle services and maintenance services	-	-	45,000	(45,000)
Other support services	15,193	27,895	27,500	395
Community service operations	9,734	16,672	12,500	4,172
Transfers out	2,502,318	2,765,427	3,449,161	(683,734)
Adjustment to comply with legal max	-	-	(1,472,115)	1,472,115
Total expenditures	6,717,178	6,875,617	$ 6,875,617	$ -
Receipts over expenditures	-	1,344		
Unencumbered cash, beginning	-	-		
Unencumbered cash, ending	$ -	$ 1,344		

UNIFIED SCHOOL DISTRICT NO. 483
PLAINS, KANSAS
Supplemental General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Ad valorem tax	$ 1,793,161	$ 1,797,934	$ 2,036,372	$ (238,438)
Delinquent tax	6,873	12,366	37,469	(25,103)
Motor vehicle tax	87,681	87,564	83,283	4,281
Recreational vehicle tax	1,209	984	964	20
Commercial vehicle tax	6,006	6,002	5,270	732
Total receipts	1,894,930	1,904,850	$ 2,163,358	$ (258,508)
Expenditures:				
Instruction:				
Salaries	785,164	708,607	$ 804,450	$ (95,843)
Employee benefits	118,073	101,121	125,000	(23,879)
Purchased professional and technical services	16,897	16,605	20,000	(3,395)
Supplies	12,611	72,973	29,000	43,973
Equipment	36,109	-	38,000	(38,000)
Total instruction	968,854	899,306	1,016,450	(117,144)
Operations and maintenance:				
Supplies	104,467	18,215	110,000	(91,785)
Vehicle operating services:				
Motor fuel	65,000	63,636	70,000	(6,364)
Operating transfers out:				
At Risk (K-12)	256,200	291,270	275,940	15,330
Bilingual Education	139,200	275,024	183,120	91,904
Food Service	290,379	195,000	220,000	(25,000)
Professional Development	-	10,491	-	10,491
Special Education	-	144,690	224,490	(79,800)
Total operating transfers out	685,779	916,475	903,550	12,925
Total expenditures	1,824,100	1,897,632	$ 2,100,000	$ (202,368)
Receipts over expenditures	70,830	7,218		
Unencumbered cash, beginning	90,000	160,830		
Unencumbered cash, ending	$ 160,830	$ 168,048		

UNIFIED SCHOOL DISTRICT NO. 483
PLAINS, KANSAS
At Risk (4 Year Old) 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:				
Transfer from General	$ 111,569	$ 136,139	$ 139,828	$ (3,689)
Expenditures:				
Instruction:				
Salaries	94,535	114,333	$ 112,700	$ 1,633
Employee benefits	12,916	14,384	17,000	(2,616)
Purchased professional and technical services	552	4,773	1,500	3,273
Supplies	3,187	2,649	6,000	(3,351)
Equipment	379	-	2,628	(2,628)
Total expenditures	111,569	136,139	$ 139,828	$ (3,689)
Receipts over expenditures	-	-		
Unencumbered cash, beginning	-	-		
Unencumbered cash, ending	$ -	$ -		

UNIFIED SCHOOL DISTRICT NO. 483
PLAINS, KANSAS
At Risk (K-12) Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Transfer from General	$ 1,030,829	$ 1,427,321	$ 1,427,321	$ -
Transfer from Supplemental General	256,200	291,270	275,940	15,330
Total receipts	1,287,029	1,718,591	$ 1,703,261	$ 15,330
Expenditures:				
Instruction:				
Salaries	1,105,052	1,292,716	$ 1,467,500	$ (174,784)
Employee benefits	163,784	245,375	185,661	59,714
Purchased professional and technical services	10,687	1,722	35,350	(33,628)
Supplies	5,405	12,038	46,600	(34,562)
Equipment	525	234	68,150	(67,916)
Total expenditures	1,285,453	1,552,085	$ 1,803,261	$ (251,176)
Receipts over expenditures	1,576	166,506		
Unencumbered cash, beginning	100,000	101,576		
Unencumbered cash, ending	$ 101,576	$ 268,082		

UNIFIED SCHOOL DISTRICT NO. 483
PLAINS, 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)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Transfer from General	$ 460,464	$ 465,000	$ 465,000	$ -
Transfer from Supplemental General	139,200	275,024	183,120	91,904
Total receipts	599,664	740,024	$ 648,120	$ 91,904
Expenditures:				
Instruction:				
Salaries	542,993	627,128	$ 587,870	$ 39,258
Employee benefits	38,343	117,460	103,550	13,910
Purchased professional and technical services	5,466	17,976	-	17,976
Other purchased services	19	1,500	-	1,500
Supplies	6,874	4,056	58,700	(54,644)
Equipment	3,385	-	18,000	(18,000)
Total expenditures	597,080	768,120	$ 768,120	$ -
Receipts over (under) expenditures	2,584	(28,096)		
Unencumbered cash, beginning	120,000	122,584		
Unencumbered cash, ending	$ 122,584	$ 94,488		

UNIFIED SCHOOL DISTRICT NO. 483
PLAINS, 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:				
Ad valorem tax	$ 706,543	$ 696,346	$ 740,978	$ (44,632)
Delinquent tax	2,505	4,665	14,895	(10,230)
Motor vehicle tax	33,437	33,168	31,985	1,183
Recreational vehicle tax	459	946	370	576
Commercial vehicle tax	2,272	2,347	2,024	323
Interest	87,370	83,181	-	83,181
Other	68,666	1,011,325	989,825	21,500
Transfer from General	209,988	-	200,000	(200,000)
Total receipts	1,111,240	1,831,978	$ 1,980,077	$ (148,099)
Expenditures:				
Student support services	95,240	34,217	$ 100,000	$ (65,783)
Operations and maintenance	545,148	439,695	587,850	(148,155)
Transportation	158,184	168,039	175,650	(7,611)
Facilities acquisition and construction	275,131	1,263,540	1,383,325	(119,785)
Total expenditures	1,073,703	1,905,491	$ 2,246,825	$ (341,334)
Receipts over (under) expenditures	37,537	(73,513)		
Unencumbered cash, beginning	1,647,699	1,685,236		
Unencumbered cash, ending	$ 1,685,236	$ 1,611,723		

UNIFIED SCHOOL DISTRICT NO. 483
PLAINS, KANSAS
Driver Training Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Intergovernmental:				
State aid	$ 6,525	$ 7,275	$ 6,750	$ 525
Driver education fees	5,100	4,000	-	4,000
Transfer from General	16,525	1,408	-	1,408
Total receipts	28,150	12,683	$ 6,750	$ 5,933
Expenditures:				
Instruction:				
Salaries	17,082	6,525	$ 20,400	$ (13,875)
Employee benefits	1,307	500	1,800	(1,300)
Purchased professional and technical services	104	76	200	(124)
Vehicle operations and maintenance services	1,235	3,892	2,600	1,292
Total expenditures	19,728	10,993	$ 25,000	$ (14,007)
Receipts over expenditures	8,422	1,690		
Unencumbered cash, beginning	21,946	30,368		
Unencumbered cash, ending	$ 30,368	$ 32,058		

UNIFIED SCHOOL DISTRICT NO. 483
PLAINS, 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:				
Intergovernmental:				
Federal aid	$ 402,556	$ 394,177	$ 380,501	$ 13,676
State aid	4,018	4,098	3,020	1,078
Charges for services	94,462	87,345	81,201	6,144
Transfer from General	-	95,875	200,000	(104,125)
Transfer from Supplemental General	290,379	195,000	220,000	(25,000)
Total receipts	791,415	776,495	$ 884,722	$ (108,227)
Expenditures:				
Operations and maintenance:				
Purchased property services	1,478	1,786	$ 2,000	$ (214)
Supplies	5,840	6,154	8,300	(2,146)
Total operations and maintenance	7,318	7,940	10,300	(2,360)
Food service operation:				
Salaries	221,625	226,878	236,000	(9,122)
Employee benefits	63,139	69,484	68,800	684
Supplies	468,983	478,775	539,000	(60,225)
Equipment	5,674	14,079	8,500	5,579
Other	359	3,475	12,000	(8,525)
Total food service operation	759,780	792,691	864,300	(71,609)
Total expenditures	767,098	800,631	$ 874,600	$ (73,969)
Receipts over (under) expenditures	24,317	(24,136)		
Unencumbered cash, beginning	220,044	244,361		
Unencumbered cash, ending	$ 244,361	$ 220,225		

UNIFIED SCHOOL DISTRICT NO. 483
PLAINS, 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:				
Intergovernmental:				
State aid	$ 1,727	$ 1,671	$ 3,900	$ (2,229)
Other	250	-	-	-
Transfer from General	11,694	-	-	-
Transfer from Supplemental General	-	10,491	-	10,491
Total receipts	13,671	12,162	$ 3,900	$ 8,262
Expenditures:				
Instructional support staff:				
Purchased professional and technical services	2,440	5,573	$ 4,000	$ 1,573
Other purchased services	6,337	6,298	6,500	(202)
Supplies	1,116	129	1,500	(1,371)
Total expenditures	9,893	12,000	$ 12,000	$ -
Receipts over expenditures	3,778	162		
Unencumbered cash, beginning	21,222	25,000		
Unencumbered cash, ending	$ 25,000	$ 25,162		

UNIFIED SCHOOL DISTRICT NO. 483
PLAINS, KANSAS
Special Education Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Other	$ 12,183	$ 10,758	$ -	$ 10,758
Transfer from General	501,249	469,684	847,012	(377,328)
Transfer from Supplemental General	-	144,690	224,490	(79,800)
Total receipts	513,432	625,132	$ 1,071,502	$ (446,370)
Expenditures:				
Instruction:				
Salaries	9,412	15,696	$ 10,000	$ 5,696
Employee benefits	1,083	1,891	1,250	641
Other purchased services	778,574	794,858	907,012	(112,154)
Supplies	1,561	4,223	7,000	(2,777)
Equipment	4,968	-	5,000	(5,000)
Total instruction	795,598	816,668	930,262	(113,594)
Vehicle operating services:				
Salaries	6,890	-	7,400	(7,400)
Employee benefits	911	-	1,120	(1,120)
Other purchased services	99	-	275	(275)
Supplies	239	-	2,500	(2,500)
Total vehicle operating services	8,139	-	11,295	(11,295)
Total expenditures	803,737	816,668	$ 941,557	$ (124,889)
Receipts under expenditures	(290,305)	(191,536)		
Unencumbered cash, beginning	710,476	420,171		
Unencumbered cash, ending	$ 420,171	$ 228,635		

UNIFIED SCHOOL DISTRICT NO. 483
PLAINS, 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)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Intergovernmental:				
State aid	$ 4,076	$ 4,590	$ 5,897	$ (1,307)
Transfer from General	160,000	170,000	170,000	-
Total receipts	164,076	174,590	$ 175,897	$ (1,307)
Expenditures:				
Instruction:				
Salaries	134,340	140,966	$ 136,000	$ 4,966
Employee benefits	19,525	22,394	22,152	242
Purchased professional and technical services	1,194	1,677	1,200	477
Supplies	2,618	5,954	4,550	1,404
Equipment	508	-	1,150	(1,150)
Total instruction	158,185	170,991	165,052	5,939
Operations and maintenance:				
Supplies	5,896	-	6,000	(6,000)
Student transportation services:				
Salaries	4,099	4,218	4,300	(82)
Employee benefits	314	323	500	(177)
Total student transportation services	4,413	4,541	4,800	(259)
Total expenditures	168,494	175,532	$ 175,852	$ (320)
Receipts under expenditures	(4,418)	(942)		
Unencumbered cash, beginning	5,360	942		
Unencumbered cash, ending	$ 942	$ -		

UNIFIED SCHOOL DISTRICT NO. 483
PLAINS, KANSAS
KPERS Special Retirement Contribution Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Intergovernmental:				
State aid	$ 789,446	$ 720,302	$ 947,335	$ (227,033)
Expenditures:				
Instruction	495,010	435,033	$ 587,348	$ (152,315)
Student support	33,519	31,922	37,893	(5,971)
Instructional support	10,050	9,376	9,473	(97)
General administration	26,652	29,216	28,420	796
School administration	68,800	64,264	75,787	(11,523)
Central services	16,665	15,890	18,947	(3,057)
Operations and maintenance	56,883	55,862	66,313	(10,451)
Student transportation services	50,750	47,653	56,840	(9,187)
Food services	31,117	31,086	66,314	(35,228)
Total expenditures	789,446	720,302	$ 947,335	$ (227,033)
Receipts over expenditures	-	-		
Unencumbered cash, beginning	-	-		
Unencumbered cash, ending	$ -	$ -		

UNIFIED SCHOOL DISTRICT NO. 483
PLAINS, 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:		
Transfer from General	$ -	$ -
Expenditures:		
Instruction:		
Contingencies	-	-
Receipts over expenditures	-	-
Unencumbered cash, beginning	700,000	700,000
Unencumbered cash, ending	$ 700,000	$ 700,000

UNIFIED SCHOOL DISTRICT NO. 483
PLAINS, KANSAS
Student Material Revolving/Textbook Rental 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	$ 50,797	$ 45,912
Expenditures:		
Instruction:		
Supplies	5,228	139,134
Student support services:		
Supplies	2,841	9,855
Total expenditures	8,069	148,989
Receipts over (under) expenditures	42,728	(103,077)
Unencumbered cash, beginning	372,432	415,160
Unencumbered cash, ending	$ 415,160	$ 312,083

UNIFIED SCHOOL DISTRICT NO. 483
PLAINS, KANSAS
Grant Activity
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)

	Education Stabilization Fund (ESSER)	Kansas Safe and Secure Schools
Receipts:		
Intergovernmental:		
Federal aid	$ -	$ -
State aid	-	8,098
Other	-	20,157
Total receipts	-	28,255
Expenditures:		
Instruction:		
Salaries	37,482	-
Employee benefits	27	-
Purchased professional and technical services	1,499	-
Supplies	-	12,388
Support services:		
Purchased professional and technical services	-	9,199
Student support services:		
Salaries	-	-
Total expenditures	39,008	21,587
Receipts over (under) expenditures	(39,008)	6,668
Unencumbered cash (deficit), beginning	39,008	17,236
Unencumbered cash, ending	$ -	$ 23,904

(continued)

Title I Low Income	Title II-A Supporting Effective Instruction	Title III English Language Acquisition	Title IV-A Student Support	Total (Memorandum Only)	Total Prior Year
$ 162,337	$ 18,034	$ 25,191	$ 18,393	$ 223,955	$ 996,370
-	-	-	-	8,098	8,584
-	-	-	-	20,157	52,148
162,337	18,034	25,191	18,393	252,210	1,057,102
138,564	14,904	19,871	18,393	229,214	265,078
23,249	3,130	5,320	-	31,726	41,043
380	-	-	-	1,879	79,153
144	-	-	-	12,532	120,472
-	-	-	-	9,199	2,087
-	-	-	-	-	5,296
162,337	18,034	25,191	18,393	284,550	513,129
-	-	-	-	(32,340)	543,973
-	-	-	-	56,244	(487,729)
$ -	$ -	$ -	$ -	$ 23,904	$ 56,244

UNIFIED SCHOOL DISTRICT NO. 483
PLAINS, KANSAS
Recreation Commission 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:				
Ad valorem tax	$ 132,000	$ 128,196	$ 290,000	$ (161,804)
Delinquent tax	601	985	2,784	(1,799)
Motor vehicle tax	7,168	6,420	6,232	188
Recreational vehicle tax	96	187	72	115
Commercial vehicle tax	462	444	394	50
Total receipts	140,327	136,232	$ 299,482	$ (163,250)
Expenditures:				
Operations and maintenance	143,100	139,789	$ 144,000	$ (4,211)
Receipts under expenditures	(2,773)	(3,557)		
Unencumbered cash, beginning	6,330	3,557		
Unencumbered cash, ending	$ 3,557	$ -		

UNIFIED SCHOOL DISTRICT NO. 483
PLAINS, KANSAS
Scholarship 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:		
Scholarships and memorials	$ 34,680	$ 33,650
Expenditures:		
Instruction support staff	26,425	27,794
Receipts over expenditures	8,255	5,856
Unencumbered cash, beginning	106,141	114,396
Unencumbered cash, ending	$ 114,396	$ 120,252

UNIFIED SCHOOL DISTRICT NO. 483
PLAINS, KANSAS
Student Activity Funds
Schedule of Receipts and Disbursements
Regulatory Basis
For the Year Ended June 30, 2025

	Balance July 1, 2024	Cash Receipts	Cash Disburse-ments	Balance June 30, 2025
Student Organization Accounts				
High School				
Band Club	$ 9,434	$ 11,973	$ 6,888	$ 14,519
Drama Club	687	643	616	714
FCCLA	8,131	13,327	13,520	7,938
FFA	17,459	33,723	35,773	15,409
Fellowship for Christian Athletes	1,131	500	789	842
Food Service	-	337	191	146
Forensics	358	700	658	400
Kays	2,560	7,519	6,232	3,847
Library Club	560	-	-	560
Mass Media	9	-	-	9
Mustang Singers	4,216	1,493	1,420	4,289
National Honor Society	4,770	6,669	8,064	3,375
Sales Tax	123	3,813	3,730	206
Scholars' Bowl	590	580	796	374
Strength and Conditioning	6,897	3,089	5,035	4,951
Student Council	1,469	3,392	3,275	1,586
Video Production	1,852	-	-	1,852
Boys Basketball	1,878	17,028	16,353	2,553
Girls Basketball	4,758	10,018	11,672	3,104
Cheerleaders	2,933	4,479	6,293	1,119
Cross Country Team	33	675	598	110
Football Team	1,917	2,122	2,185	1,854
Golf	72	600	25	647
Track	3,873	3,146	2,244	4,775
Volleyball Team	5,917	4,230	2,250	7,897
Class of 2026	861	20,383	13,937	7,307
Class of 2025	4,096	148	2,951	1,293
Class of 2024	4,683	-	3,487	1,196
Class of 2023	922	-	-	922
Class of 2022	137	-	-	137
Class of 2021	1,038	-	-	1,038
Class of 2020	1,573	-	-	1,573
Class of 2019	485	-	-	485
Total High School	95,422	150,587	148,982	97,027
Junior High School				
Food Service	-	307	307	-
Life Skills	460	-	-	460
NJHS	275	2,821	1,979	1,117
Sales Tax	170	764	1,104	(170)
Special Ed Concessions	-	11,647	11,647	-
Special Ed Class	717	823	807	733
Boys Basketball	363	1,920	1,155	1,128
Girls Basketball	1,821	8,879	8,365	2,335
Cheerleaders	1,288	1,883	2,439	732
Football	932	2,350	1,854	1,428
Track	410	850	558	702
Girls Volleyball	1,068	1,014	986	1,096
Total Junior High School	7,504	33,258	31,201	9,561

(continued)

UNIFIED SCHOOL DISTRICT NO. 483
PLAINS, KANSAS
Student Activity Funds
Schedule of Receipts and Disbursements
Regulatory Basis
For the Year Ended June 30, 2025

	Balance July 1, 2024	Cash Receipts	Cash Disburse-ments	Balance June 30, 2025
(continued)				
Student Organization Accounts				
Kismet Elementary School				
Concessions	$ 203	$ -	$ -	$ 203
Library	2,099	-	1	2,098
Total Kismet Elementary School	2,302	-	1	2,301
Plains Elementary School				
Band/Music	1,294	42	262	1,074
Box Tops	1,159	23	250	932
Concessions	1,010	-	-	1,010
Flower Account	284	-	70	214
Food Service	973	407	6	1,374
Library	1,247	2,137	2,121	1,263
Mustang Mentors	395	2,472	683	2,184
Sales Tax	27	17	42	2
Total Plains Elementary School	6,389	5,098	3,434	8,053
Total Student Organization Accounts	$ 111,617	$ 188,943	$ 183,618	$ 116,942

UNIFIED SCHOOL DISTRICT NO. 483
PLAINS, KANSAS
District Activity Funds
Schedule of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended June 30, 2025

	Unencumbered Cash Balance July 1, 2024	Receipts	Expenditures	Unencumbered Cash Balance June 30, 2025	Outstanding Encumbrances and Accounts Payable	Treasurer's Cash Balance June 30, 2025
Gate Receipts						
High School Athletics	$ 1,481	$ 21,941	$ 20,992	$ 2,430	$ -	$ 2,430
Junior High Athletics	327	-	-	327	-	327
Total Gate Receipts	1,808	21,941	20,992	2,757	-	2,757
High School Projects						
Yearbook	2,803	3,007	2,543	3,267	-	3,267
Softball	6,663	12,328	7,074	11,917	-	11,917
Student Athletics	1,464	574	276	1,762	-	1,762
Total High School Projects	10,930	15,909	9,893	16,946	-	16,946
Student Services						
High School	15,077	3,888	2,759	16,206	-	16,206
Junior High	3,603	3,693	3,758	3,538	-	3,538
Kismet Elementary	9,428	142	224	9,346	-	9,346
Plains Elementary	496	1,751	995	1,252	-	1,252
Total Student Services	28,604	9,474	7,736	30,342	-	30,342
Total District Activity Funds	$ 41,342	$ 47,324	$ 38,621	$ 50,045	$ -	$ 50,045

SUPPLEMENTARY INFORMATION

UNIFIED SCHOOL DISTRICT NO. 483
PLAINS, KANSAS
General Fund
Schedule of 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)
Instruction:				
Salaries	$ 742,381	$ 738,324	$ 780,785	$ (42,461)
Employee benefits	219,007	89,218	246,686	(157,468)
Purchased professional and technical services	9,804	7,130	10,000	(2,870)
Other purchased services	36,565	57,708	41,500	16,208
Supplies	50,956	55,356	63,500	(8,144)
Equipment	14,054	4,586	18,000	(13,414)
Other	155,377	146,464	168,000	(21,536)
Total instruction	1,228,144	1,098,786	1,328,471	(229,685)
Student support services:				
Salaries	232,849	253,131	255,000	(1,869)
Employee benefits	35,223	39,248	46,000	(6,752)
Other purchased services	692	3,533	1,200	2,333
Supplies	5,300	6,899	10,000	(3,101)
Total student support services	274,064	302,811	312,200	(9,389)
Instructional support staff:				
Salaries	70,687	66,570	90,500	(23,930)
Employee benefits	19,171	18,970	27,200	(8,230)
Supplies	6,482	4,564	10,000	(5,436)
Total instructional support staff	96,340	90,104	127,700	(37,596)
General administration:				
Salaries	213,168	207,028	245,000	(37,972)
Employee benefits	29,781	22,532	34,000	(11,468)
Purchased professional and technical services	73,636	60,774	80,000	(19,226)
Other purchased services	1,370	1,036	2,000	(964)
Supplies	3,761	4,476	5,000	(524)
Total general administration	321,716	295,846	366,000	(70,154)
School administration:				
Salaries	544,705	551,444	582,000	(30,556)
Employee benefits	88,373	89,200	122,000	(32,800)
Other purchased services	24,821	25,467	32,300	(6,833)
Equipment	1,231	-	2,000	(2,000)
Total school administration	659,130	666,111	738,300	(72,189)

(continued)

UNIFIED SCHOOL DISTRICT NO. 483
PLAINS, KANSAS
General Fund
Schedule of 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)
(continued)				
Central services:				
Salaries	$ 115,162	$ 121,886	$ 140,000	$ (18,114)
Employee benefits	15,916	16,507	18,800	(2,293)
Other purchased services	2,180	2,672	3,500	(828)
Total central services	133,258	141,065	162,300	(21,235)
Operations and maintenance:				
Salaries	543,191	406,958	555,000	(148,042)
Employee benefits	139,163	103,580	155,000	(51,420)
Purchased property services	36,146	54,773	59,800	(5,027)
Other purchased services	165,200	108,551	183,000	(74,449)
Supplies	126,976	204,424	235,000	(30,576)
Total operations and maintenance	1,010,676	878,286	1,187,800	(309,514)
Transportation:				
Purchased property services	1,976	1,450	2,500	(1,050)
Other purchased services	1,875	2,749	3,000	(251)
Supplies	17,049	16,086	22,500	(6,414)
Other	6,244	6,379	7,800	(1,421)
Total transportation	27,144	26,664	35,800	(9,136)
Student transportation services:				
Salaries	78,085	80,935	89,000	(8,065)
Employee benefits	13,708	13,145	16,000	(2,855)
Supplies	20,917	68,776	-	68,776
Total student transportation services	112,710	162,856	105,000	57,856
Vehicle operating services:				
Salaries	263,281	275,849	302,000	(26,151)
Employee benefits	30,254	27,197	57,000	(29,803)
Other purchased services	20,649	100,034	28,000	72,034
Motor fuel	12,567	14	63,000	(62,986)
Total vehicle operating services	326,751	403,094	450,000	(46,906)
Vehicle services and maintenance services:				
Supplies	-	-	45,000	(45,000)

(continued)

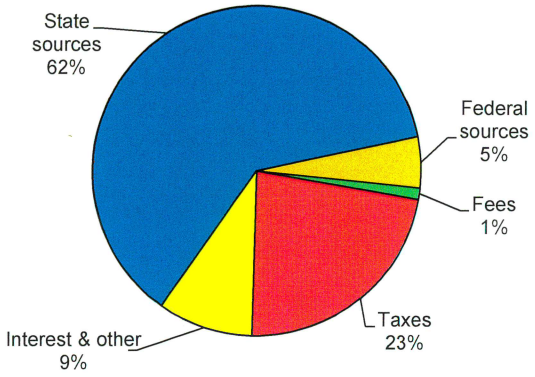
UNIFIED SCHOOL DISTRICT NO. 483
PLAINS, KANSAS
General Fund
Schedule of Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
(continued)				
Other support services:				
Salaries	$ 14,190	$ 26,025	$ 25,000	$ 1,025
Employee benefits	1,003	1,870	2,500	(630)
Total other support services	15,193	27,895	27,500	395
Community service operations	9,734	16,672	12,500	4,172
Operating transfers out:				
At Risk (4 Year Old)	111,569	136,139	139,828	(3,689)
At Risk (K-12)	1,030,829	1,427,321	1,427,321	-
Bilingual Education	460,464	465,000	465,000	-
Capital Outlay	209,988	-	200,000	(200,000)
Driver Training	16,525	1,408	-	1,408
Food Service	-	95,875	200,000	(104,125)
Professional Development	11,694	-	-	-
Special Education	501,249	469,684	847,012	(377,328)
Vocational Education	160,000	170,000	170,000	-
Total operating transfers out	2,502,318	2,765,427	3,449,161	(683,734)
Adjustment to comply with legal max	-	-	(1,472,115)	1,472,115
Total expenditures	$ 6,717,178	$ 6,875,617	$ 6,875,617	$ -

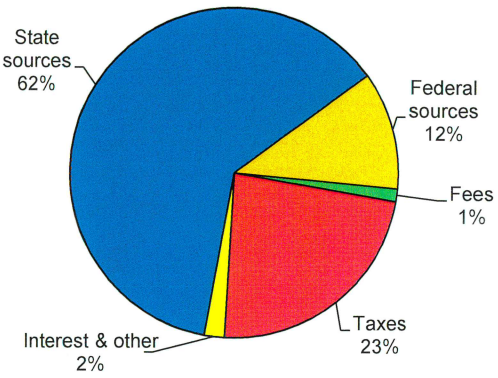
OTHER INFORMATION

UNIFIED SCHOOL DISTRICT NO. 483
PLAINS, KANSAS
Comparison of Receipts
For the Years Ended June 30

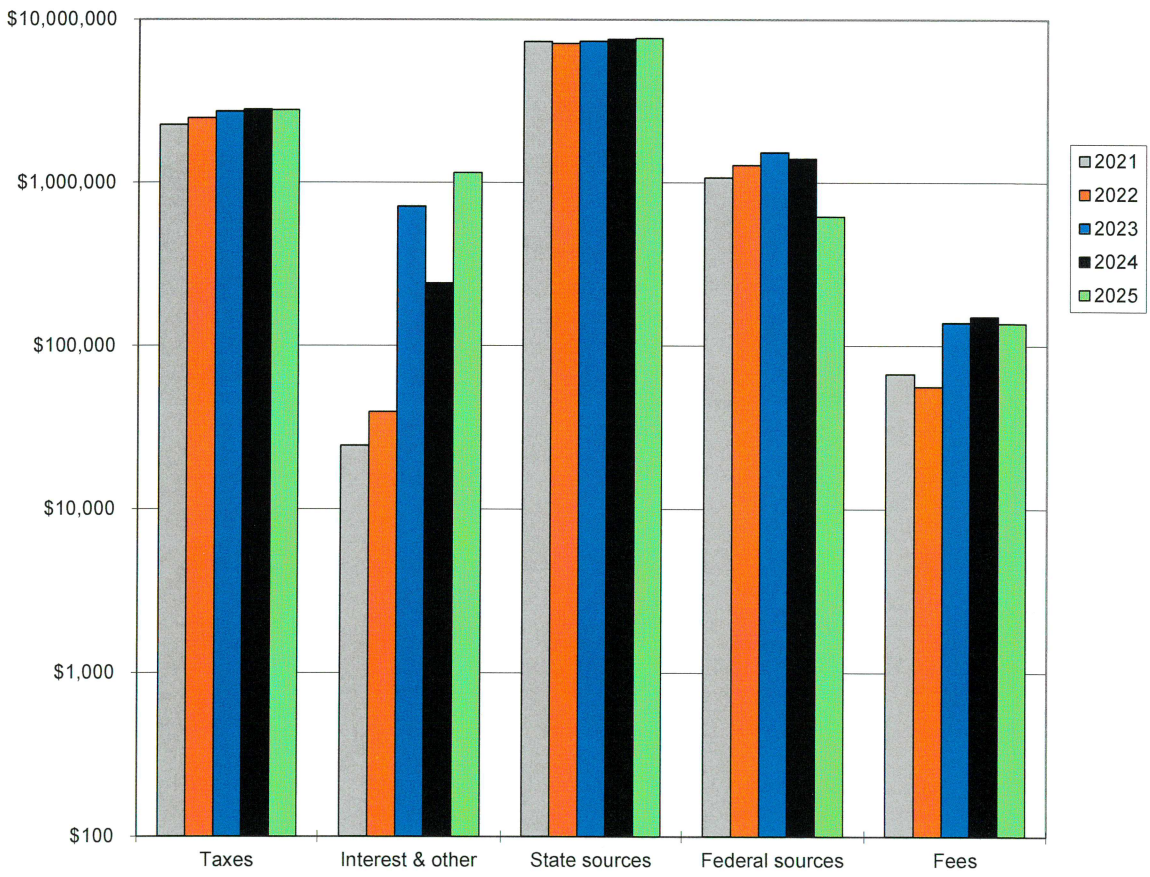
2025 Receipts - All Funds
(excluding transfers between funds)



2024 Receipts - All Funds
(excluding transfers between funds)

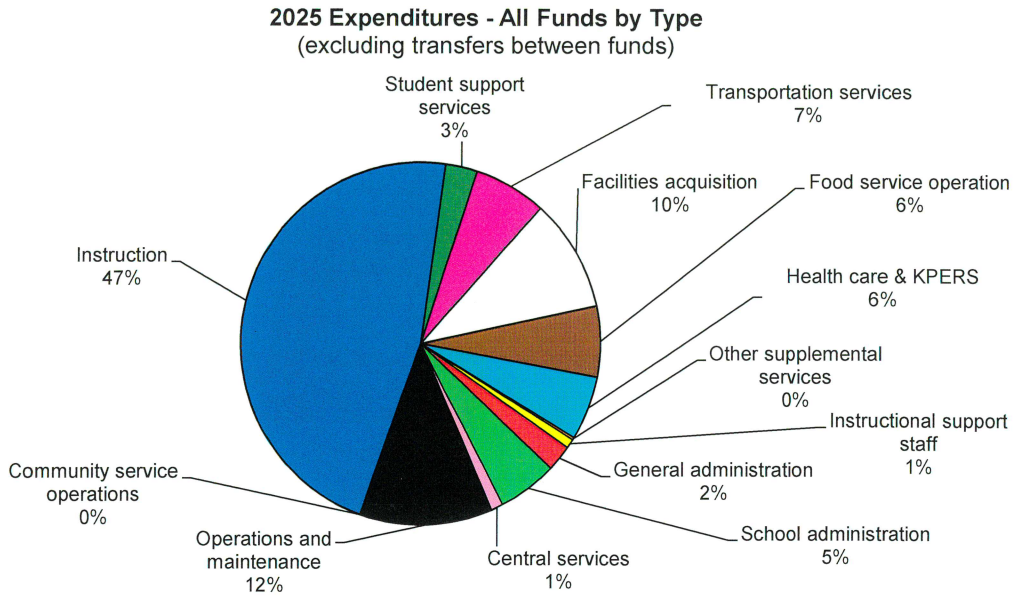


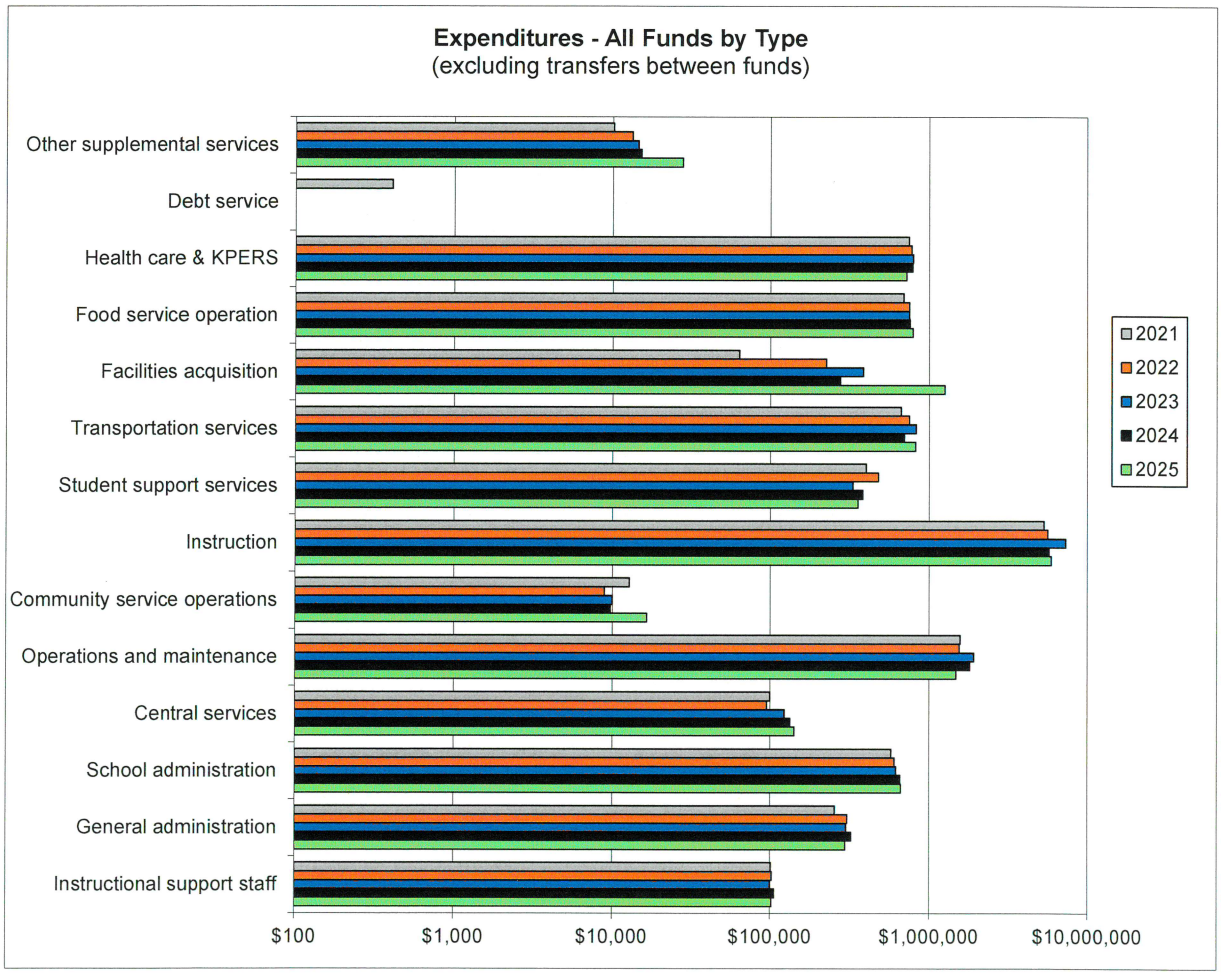
Comparison of Receipts - All Funds
(excluding transfers between funds)



Note: Vertical axis is in multiples of 10

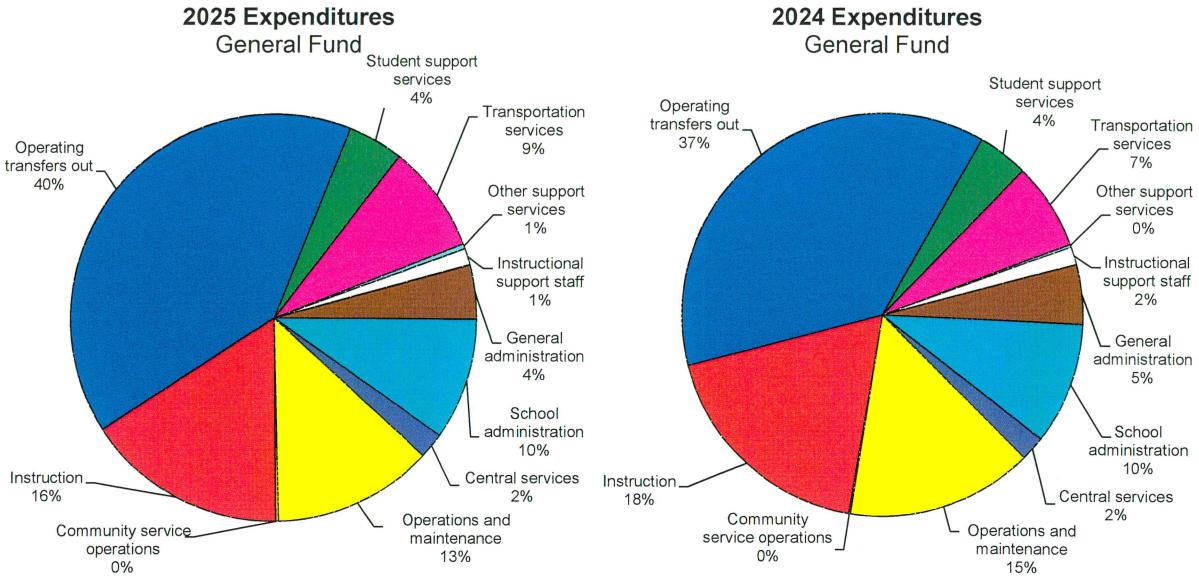
UNIFIED SCHOOL DISTRICT NO. 483
PLAINS, KANSAS
Comparison of Expenditures
For the Years Ended June 30

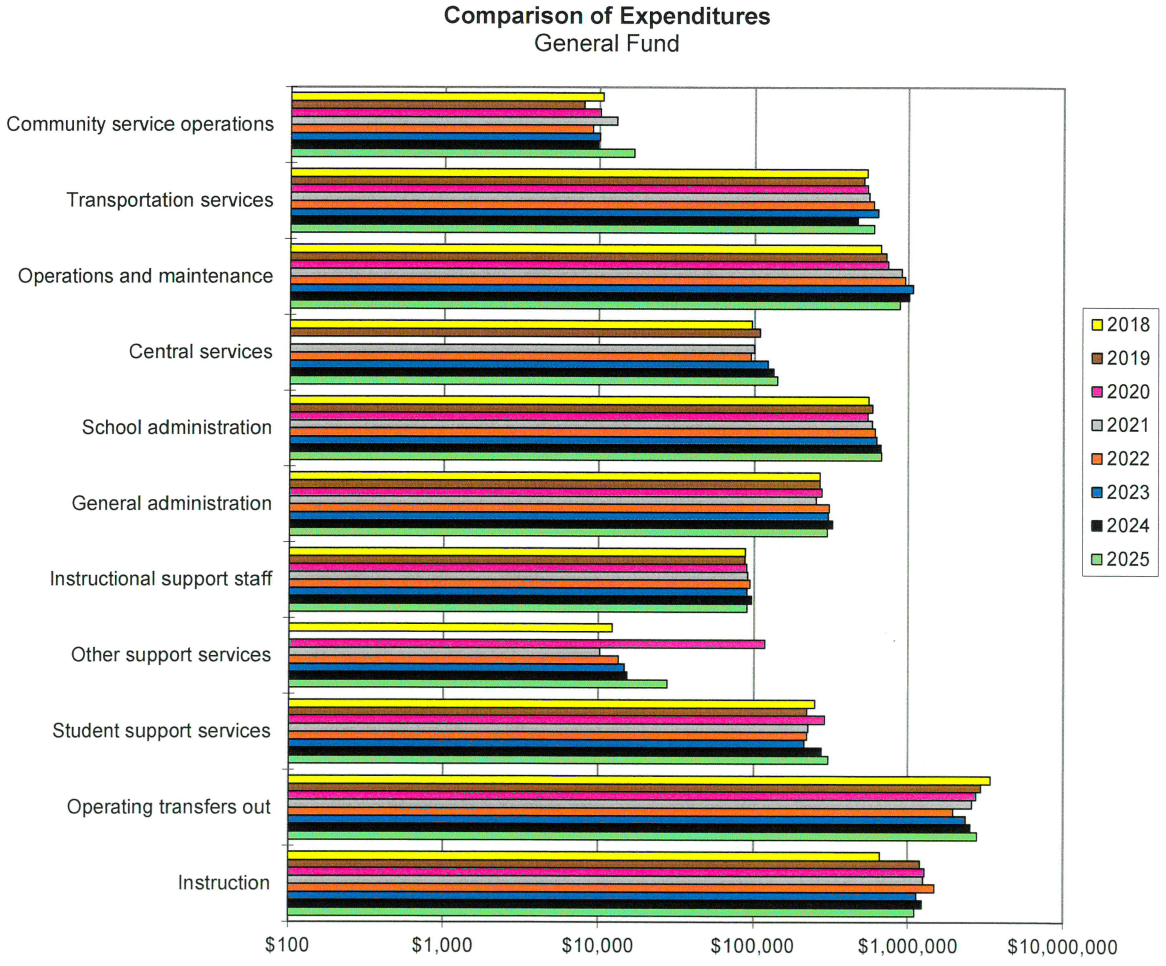




Note: Horizontal axis is in multiples of 10

UNIFIED SCHOOL DISTRICT NO. 483
PLAINS, KANSAS
Comparison of Expenditures Subject to Legal Max - General Fund
For the Year Ended June 30





Note: Horizontal axis is in multiples of 10