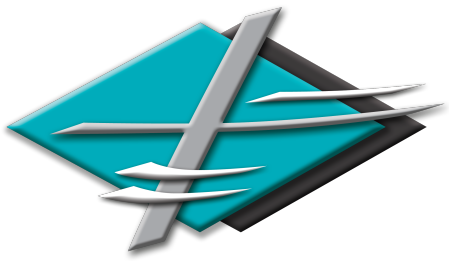
UNIFIED SCHOOL DISTRICT NUMBER 269
DAMAR, KANSAS

FINANCIAL STATEMENT

FISCAL YEAR ENDED JUNE 30, 2025



LOYD GROUP, LLC

Certified Public Accountants

Unified School District Number 269
Damar, Kansas

Fiscal Year Ended June 30, 2025

TABLE OF CONTENTS

	ITEM	Page Number
	Independent Auditor's Report	1 - 3
	FINANCIAL SECTION	
Statement 1	Summary Statement of Receipts, Expenditures and Unencumbered Cash – Regulatory Basis	4
	Notes to the Financial Statement	5 - 10
	REGULATORY–REQUIRED SUPPLEMENTARY INFORMATION	
Schedule 1	Summary of Expenditures – Actual and Budget – Regulatory Basis	11
Schedule 2	Schedule of Receipts and Expenditures – Actual and Budget - Regulatory Basis	
	GENERAL FUNDS	
2-1	General Fund	12 - 13
2-2	Supplemental General Fund	14
	SPECIAL PURPOSE FUNDS	
2-3	At Risk (4 Yr Old) Fund	15
2-4	At Risk (K-12) Fund	16
2-5	Capital Outlay Fund	17 - 18
2-6	Food Service Fund	19
2-7	Professional Development Fund	20
2-8	Special Education Fund	21
2-9	Career and Postsecondary Education Fund	22
2-10	KPERS Special Retirement Contribution Fund	23
2-11	Recreation Commission Fund	24
2-12	Contingency Reserve Fund	25
2-13	Gift and Grants Fund	26
2-14	Textbook & Student Material Revolving Fund	27
2-15	Federal Funds Fund	28

Unified School District Number 269
Damar, Kansas

Fiscal Year Ended June 30, 2025

TABLE OF CONTENTS (CONT.)

		Page Number
AGENCY FUNDS		
Schedule 3	Schedule of Receipts and Disbursements – Agency Funds - Regulatory Basis	29
DISTRICT ACTIVITY FUNDS		
Schedule 4	Schedule of Receipts, Expenditures and Unencumbered Cash – Regulatory Basis - Gate Receipts; School Projects	30

LOYD GROUP, LLC

520 S. Main Street
P.O. Box 7
Galva, KS 67443
620-654-7565
www.loyd-group.com

INDEPENDENT AUDITOR'S REPORT

Board of Education
Unified School District Number 269
420 3rd Street
Damar, KS 67632

Adverse and Unmodified Opinions

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of the Unified School District Number 269, Kansas (District), a Municipality, 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 opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statement.

In performing an audit in accordance with GAAS, we:

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

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

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the 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, expenditures-actual and budget, schedule of regulatory basis receipts and disbursements-agency funds and schedules of regulatory basis receipts, expenditures and unencumbered cash—district activity funds (Schedules 1, 2, 3 and 4 as listed in the table of contents) are presented for purposes of additional analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other

additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the accompanying supplementary information is fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of Unified School District Number 269, Kansas as of and for the year ended June 30, 2024 (not presented herein), and have issued their report thereon dated January 20, 2025, which contained an unmodified opinion on the basic financial statement. The 2024 basic financial statement and their 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/oar/municipalservices. The 2024 actual column (2024 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures—actual and budget for the year ended June 30, 2025 (Schedule 2 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2024 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2024 basic financial statement. The 2024 comparative information was subjected to the auditing procedures applied in the audit of the 2024 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2024 basic financial statement or to the 2024 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2024 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended June 30, 2024, on the basis of accounting described in Note 1.

Loyd Group, LLC

Loyd Group, LLC
Galva, KS
October 1, 2025

Unified School District Number 269
Damar, Kansas

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH
Regulatory Basis
For the Year Ended June 30, 2025

	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
GENERAL FUNDS:						
General Fund	$ 3,231	$ 1,122,221	$ 1,122,221	$ 3,231	$ -	$ 3,231
Supplemental General Fund	49,745	497,455	403,727	143,473	-	143,473
SPECIAL PURPOSE FUNDS:						
At Risk (4 Yr Old) Fund	-	-	-	-	-	-
At Risk (K-12) Fund	-	91,354	91,354	-	-	-
Capital Outlay Fund	95,864	208,719	194,713	109,870	-	109,870
Food Service Fund	24,142	70,485	91,443	3,184	-	3,184
Professional Development Fund	844	1,908	2,752	-	-	-
Special Education Fund	30,861	144,996	156,126	19,731	-	19,731
Career and Postsecondary Education Fund	-	9,109	9,109	-	-	-
KPERS Special Retirement Contribution Fund	-	109,187	109,187	-	-	-
Recreation Commission Fund	5,680	24,138	25,000	4,818	-	4,818
Contingency Reserve Fund	11,417	14	-	11,431	-	11,431
Gift and Grants Fund	15,639	9,089	17,010	7,718	-	7,718
Textbook & Student Material Revolving Fund	1,900	6,978	8,878	-	-	-
Federal Funds Fund	(65,009)	152,061	110,050	(22,998)	-	(22,998)
Gate Receipts	2,280	11,303	13,511	72	-	72
Total Reporting Entity (Excluding Agency Funds)	$ 176,594	$ 2,459,017	$ 2,355,081	$ 280,530	$ -	$ 280,530

COMPOSITION OF CASH:	
Checking Acccount - Astra Bank	$ 280,458
High School Activity Fund	59,426
Damar Elementary Activity Fund	1,499
Total Cash	341,383
Agency Funds per Schedule 3	(60,853)
Total Reporting Entity (Excluding Agency Funds)	$ 280,530

UNIFIED SCHOOL DISTRICT NUMBER 269
DAMAR, KANSAS

NOTES TO THE FINANCIAL STATEMENT

FISCAL YEAR ENDED JUNE 30, 2025

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

(a) Municipal Financial Reporting Entity

Unified School District Number 269 is a municipal corporation governed by an elected seven-member board. This financial statement presents Unified School District Number 269 (the District), a municipality.

(b) Regulatory Basis Fund Types

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

Special Purpose 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

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

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

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

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

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

(c) Basis of Accounting

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

The municipality 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.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT.)

(d) Budgetary Information

Kansas statutes require that an annual operating budget be legally adopted for the General Fund, Special Purpose Funds (unless specifically exempted by statute), Bond and Interest Funds and Business Funds. Although directory rather than mandatory, the statutes provided for the following sequence and timetable in the adoption of the legal annual operating budget:

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

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

3) Public hearing on or before August 15th, but at least ten days after publication of notice of hearing.

4) Adoption of the final budget on or before August 25th.

If the 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 this year.

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

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

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

A legal operating budget is not required for Capital Project Funds, Trust Funds and the following Special Purpose Funds: Contingency Reserve, Gifts and Grants, Textbook & Student Material Revolving, Federal Funds, Gate Receipts, and School Projects.

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

2. COMPLIANCE WITH KANSAS STATUTES

Kansas municipalities are subject to the cash-basis law as stated in Kansas Statute 10-1113. The Federal Funds Fund, has a negative unencumbered cash balance at July 1, 2024. The Federal Funds Fund has a negative unencumbered cash balance at June 30, 2025. This is allowable under Kansas Statute 12-1663. These funds will be reimbursed in the following fiscal year from federal grant programs.

The Activity Fund accounts had various accounts that were negative cash balance at June 30, 2025, contrary to K.S.A. 10-1113.

There is a disallowed fund "Flower Fund" within the Activity Funds, contrary to K.S.A. 72-1178.

3. DEPOSITS AND INVESTMENTS

K.S.A. 9-1401 establishes the depositories which may be used by the District. The statute requires banks eligible to hold the District's funds have a main or branch bank in the county in which the District is located, or 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. Custodial credit risk is the risk that in the event of bank failure, the District's deposits may not be returned to it. State statutes require the District's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka. All deposits were legally secured at June 30, 2025.

At June 30, 2025, the District's carrying amount of deposits was $341,383 and the bank balance was $383,614. The bank balance was held by one bank resulting in a concentration of credit risk. Of the bank balance, $250,000 was covered by federal depository insurance and $538,338 was collateralized with securities held by the pledging institutions' agents in the District's name.

Custodial credit risk—investments. For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the District will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured.

4. INTERFUND TRANSFERS

Operating transfers were as follows:

From	To	Regulatory Authority	Amount
General Fund	Contingency Reserve Fund	K.S.A. 72-5167	$ 14
General Fund	Food Service Fund	K.S.A. 72-5167	18,018
General Fund	Professional Development Fund	K.S.A. 72-5167	520
General Fund	Special Education Fund	K.S.A. 72-5167	106,803
General Fund	Career and Postsecondary Education Fund	K.S.A. 72-5167	8,559
General Fund	At Risk (K-12) Fund	K.S.A. 72-5167	68,301
Supplemental General Fund	Professional Development Fund	K.S.A. 72-5143	690
Supplemental General Fund	Special Education Fund	K.S.A. 72-5143	38,193
Supplemental General Fund	At Risk (K-12) Fund	K.S.A. 72-5143	23,053
			$ 264,151

5. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS

(a) Other Post-Employment Benefits

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

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

(b) 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

Sick Leave - All full-time employees of the District are allowed twelve days a year sick leave, cummulative to fifty-five days, except for bus drivers who are allowed twelve days of sick leave per year non-accumulative. No payment for unused sick leave is made to an employee terminating employment with the District, except for retiring certified employees. When a certified employee retires from the District, unused sick leave days shall be purchased at $50 per day.

Vacation Pay - The superintendent is allowed ten days of vacation a year. Other twelve-month employees are allowed two weeks of vacation a year after the first year of service.

6. DEFINED BENEFIT PENSION PLAN

General Information about the 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 Comprehensive Annual Financial Report which can be found on the KPERS website at www.kpers.org or by writing to KPERS (611 South Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

Contributions. K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERS member-employee contribution rates. KPERS has multiple benefit structures and contribution rates depending on whether the employee is a KPERS 1, KPERS 2, or KPERS 3 member. KPERS 1 members are active and contributing members hired before July 1, 2009. KPERS 2 members were first employed in a covered position on or 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 1.00% contribution rate for the Death and Disability Program) was 13.88% and 12.57%, respectively, for the fiscal year ended June 30, 2024. The actuarially determined employer contribution rate and the statutory contribution rate was 11.60% and 11.54%, respectively, for the fiscal year ended June 30, 2025.

6. DEFINED BENEFIT PENSION PLAN (CONT.)

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 employers portion of the cost of retired District employees. The District received and remitted amounts equal to the statutory contribution rate, which totaled $109,187 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 $1,238,978. 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

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 publically available on the website at www.kpers.org or can be obtained as described above.

7. CLAIMS AND JUDGMENTS

The District participates in federal and state programs that are fully or partially funded by grants received from other governmental units. Expenditures financed by grants are subject to audit by the appropriate grantor government. If expenditures are disallowed due to noncompliance with grant program regulations, the District may be required to reimburse the grantor government. As of the date of this report, grant expenditures have not been audited, but the District believes that any disallowed expenditures or overpayments, if any, based on subsequent audits will not have a material effect on the individual governmental funds or the overall financial

During the ordinary course of its operation the District is a party to various claims, legal actions and complaints. It is the opinion of the District's management and legal counsel that these matters are not anticipated to have a material impact on the District.

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; employee injuries; and natural disasters. The District has purchased commercial insurance for these potential risks. There have been no significant reductions in insurance coverage from 2024 to 2025, and there were no settlements that exceeded insurance coverage in the past three years.

8. 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. The District has been unable to obtain workers compensation insurance at a cost it considered to be economically justifiable. For this reason, the District joined together with other school districts in the State to participate in Workers Compensation Fund, Inc. (a subsidiary of the Kansas Association of School Boards), a public entity risk pool currently operating as a common risk management and insurance program for 116 participating members. The District pays an annual premium to Workers Compensation Fund, Inc. (a subsidiary of the Kansas Association of School Boards) for its workers compensation insurance coverage. The agreement to participate provides that the Workers Compensation Fund, Inc. (a subsidiary of the Kansas Association of School Boards) will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of $600,000 for each insured event. Additional premiums may be due if total claims for the pool are different than what has been anticipated by Workers Compensation Fund, Inc. (a subsidiary of the Kansas Association of School Boards) management. The District continues to carry commercial insurance for all other risks of loss, including property/casualty, health, and vehicle insurances. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

9. SUBSEQUENT EVENT

Management has evaluated the effects on the financial statement of subsequent events occurring through the date of this report, which is the date at which the financial statement was available to be issued.

UNIFIED SCHOOL DISTRICT NUMBER 269
DAMAR, KANSAS

REGULATORY-REQUIRED
SUPPLEMENTARY INFORMATION

FOR THE YEAR ENDED JUNE 30, 2025

Unified School District Number 269
Damar, 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	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
GENERAL FUNDS:						
General Fund	$ 1,474,648	$ (380,225)	$ 27,798	$ 1,122,221	$ 1,122,221	$ -
Supplemental General Fund	499,982	(96,255)	-	403,727	403,727	-
SPECIAL PURPOSE FUNDS:						
At Risk (4 Yr Old) Fund	42,000	-	-	42,000	-	(42,000)
At Risk (K-12) Fund	140,000	-	-	140,000	91,354	(48,646)
Capital Outlay Fund	249,356	-	-	249,356	194,713	(54,643)
Food Service Fund	106,700	-	-	106,700	91,443	(15,257)
Professional Development Fund	5,000	-	-	5,000	2,752	(2,248)
Special Education Fund	250,000	-	-	250,000	156,126	(93,874)
Career and Postsecondary Education Fund	14,000	-	-	14,000	9,109	(4,891)
KPERS Special Retirement Contribution Fund	147,756	-	-	147,756	109,187	(38,569)
Recreation Commission Fund	25,000	-	-	25,000	25,000	-
Total	$ 2,954,442	$ (476,480)	$ 27,798	$ 2,505,760	$ 2,205,632	$ (300,128)

Unified School District Number 269
Damar, Kansas

GENERAL FUND

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)

		2025		
	2024 Actual	Actual	Budget	Variance Over (Under)
Receipts:				
State aid	$ 1,038,786	$ 976,620	$ 1,257,924	$ (281,304)
State aid reimbursement	1,972	-	-	-
Special education aid	105,849	103,248	195,939	(92,691)
Mineral production tax	12,396	14,555	18,000	(3,445)
Miscellaneous reimbursements	29,996	27,798	-	27,798
Total Receipts	1,188,999	1,122,221	$ 1,471,863	$ (349,642)
Expenditures:				
Instruction -				
Certified salaries	270,798	601,126	$ 570,630	$ 30,496
Non-certified salaries	126	-	500	(500)
Insurance	54,453	42,203	55,000	(12,797)
Social Security	42,089	42,401	45,000	(2,599)
Other benefits	12,611	7,142	15,000	(7,858)
Purchased professional services	8,771	4,543	10,000	(5,457)
Other purchased services	5,297	5,213	-	5,213
Teaching supplies	4,074	645	45,000	(44,355)
Supplies	35,300	27,532	-	27,532
Other	3,457	1,692	2,000	(308)
Student Support Services -				
Other purchased services	2,742	-	-	-
Supplies	250	-	-	-
Other	99	-	-	-
Instruction Support Staff -				
General Administration -				
Non-certified salaries	31,500	1,980	-	1,980
Insurance	10,299	-	-	-
Social Security	6,009	179	-	179
Other employee benefits	6,056	2	30,000	(29,998)
Purchased professional services	76,858	52,134	20,000	32,134
Communications	9,097	23,811	-	23,811
Other purchased services	50,894	173	41,321	(41,148)
Other	47,840	9,823	-	9,823
School Administration -				
Certified salaries	72,942	-	-	-
Non-certified salaries	52,583	10,507	-	10,507
Insurance	7,924	8,848	-	8,848
Social Security	9,342	794	-	794
Other employee benefits	115	59	-	59
Communications	1,509	-	-	-
Supplies	3,584	131	-	131
Other	658	-	500	(500)

Unified School District Number 269
Damar, Kansas

GENERAL FUND

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)

		2025		
	2024 Actual	Actual	Budget	Variance Over (Under)
Expenditures (cont.):				
Operations and Maintenance -				
Certified salaries	$ -	$ -	$ 22,000	$ (22,000)
Non-certified salaries	2,366	-	5,000	(5,000)
Insurance	442	-	500	(500)
Social Security	329	-	2,500	(2,500)
Other employee benefits	4	-	-	-
Water/sewer	7,195	6,595	-	6,595
Repairs and maintenance	17,563	30	15,000	(14,970)
Other purchased services	1,916	468	-	468
Supplies	3,242	1,106	10,000	(8,894)
Heating	18,119	15,591	18,500	(2,909)
Electricity	36,345	12,230	36,500	(24,270)
Motor fuel	270	-	24,000	(24,000)
Other	3,373	78	-	78
Vehicle Operating Services -				
Non-certified salaries	20,890	24,120	-	24,120
Social Security	1,534	1,655	-	1,655
Other employee benefits	19	21	-	21
Other purchased services	22,665	-	-	-
Motor fuel	23,494	16,349	-	16,349
Other	682	825	-	825
Outgoing Transfers -				
Professional Development Fund	-	520	-	520
Capital Outlay	-	-	50,000	(50,000)
Food Service	-	18,018	50,000	(31,982)
Special Education Fund	105,849	106,803	239,532	(132,729)
Career and Postsecondary Education Fund	9,927	8,559	-	8,559
Contigency Reserve Fund	-	14	-	14
At Risk (4 Year Old) Fund	-	-	50,000	(50,000)
At Risk (K-12) Fund	85,478	68,301	116,165	(47,864)
Adjustment to comply with legal max	-	-	(380,225)	380,225
Legal General Fund Budget	1,188,979	1,122,221	1,094,423	27,798
Adjustment for qualifying budget credits	-	-	27,798	(27,798)
Total Expenditures	1,188,979	1,122,221	$ 1,122,221	$ -
Receipts Over (Under) Expenditures	20	-		
Unencumbered Cash, Beginning	3,211	3,231		
Unencumbered Cash, Ending	$ 3,231	$ 3,231		

Unified School District Number 269
Damar, Kansas

GENERAL FUND

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)

		2025		
	2024 Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Taxes and Shared Revenue -				
Ad valorem property	$ 342,231	$ 469,520	$ 508,261	$ (38,741)
Delinquent tax	13,535	6,699	6,577	122
Motor vehicle tax	20,288	18,980	16,063	2,917
Recreational vehicle tax	498	412	318	94
Commercial vehicle tax	2,499	1,558	1,628	(70)
Watercraft tax	287	286	-	286
Mineral tax	59,562	-	-	-
Total Receipts	438,900	497,455	$ 532,847	$ (35,392)
Expenditures:				
Instruction -				
Certified salaries	193,911	8,228	$ -	$ 8,228
Social Security	-	629	-	629
Other employee benefits	-	8	-	8
General Administration -				
Certified salaries	-	180,340	150,000	30,340
Non-certified salaries	-	-	52,527	(52,527)
Insurance	-	1,030	-	1,030
Social Security	-	13,683	-	13,683
Other employee benefits	-	215	-	215
Purchased professional services	-	27,654	-	27,654
Other	-	3,269	-	3,269
Operations and Maintenance -				
Non-certified salaries	-	-	40,000	(40,000)
Water/sewer	481	-	7,000	(7,000)
Cleaning	1,850	-	-	-
Repairs and maintenance	7,254	813	35,000	(34,187)
Insurance	61,964	71,959	65,000	6,959
Heating	-	6,244	7,753	(1,509)
Electricity	4,212	27,212	7,753	19,459
Vehicle Operating Services -				
Other	-	507	-	507
Outgoing Transfers -				
Food Service Fund	50,000	-	2,999	(2,999)
Professional Development Fund	-	690	-	690
Special Education Fund	76,798	38,193	96,051	(57,858)
At Risk (K-12) Fund	27,335	23,053	35,899	(12,846)
Adjustment to comply with legal max	-	-	(96,255)	96,255
Legal Supplemental General Fund Budget	423,805	403,727	403,727	(8,857)
Total Expenditures	423,805	403,727	$ 403,727	$ (8,857)
Receipts Over (Under) Expenditures	15,095	93,728		
Unencumbered Cash, Beginning	34,650	49,745		
Unencumbered Cash, Ending	$ 49,745	$ 143,473		

Unified School District Number 269
Damar, Kansas

SPECIAL PURPOSE FUND

AT RISK (4 YR 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)

		2025		
	2024 Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Transfer from General Fund	$ -	$ -	$ 50,000	$ (50,000)
Total Receipts	-	-	$ 50,000	$ (50,000)
Expenditures:				
Instruction -				
Certified salaries	-	-	$ 42,000	$ (42,000)
Total Expenditures	-	-	$ 42,000	$ (42,000)
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	$ -	$ -		

Unified School District Number 269
Damar, Kansas

SPECIAL PURPOSE FUND

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)

		2025		
	2024 Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Transfer from General Fund	$ 85,478	$ 68,301	$ 116,165	$ (47,864)
Transfer from Supplemental General Fund	27,335	23,053	35,899	(12,846)
Total Receipts	112,813	91,354	$ 152,064	$ (60,710)
Expenditures:				
Instruction -				
Certified salaries	112,813	80,896	$ 140,000	$ (59,104)
Insurance	-	4,580	-	4,580
Social Security	-	5,824	-	5,824
Other employee benefits	-	54	-	54
Total Expenditures	112,813	91,354	$ 140,000	$ (48,646)
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	$ -	$ -		

Unified School District Number 269
Damar, Kansas

SPECIAL PURPOSE FUND

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)

		2025		
	2024 Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Taxes and Shared Revenue -				
Ad valorem property	$ 147,576	$ 180,152	$ 169,957	$ 10,195
Delinquent tax	5,846	2,752	2,833	(81)
Motor vehicle tax	9,037	8,413	7,130	1,283
Recreational vehicle tax	215	184	140	44
Commercial vehicle tax	1,092	682	722	(40)
Watercraft tax	130	123	-	123
Mineral production tax	25,669	-	-	-
Transfer from General Fund	-	-	50,000	(50,000)
Other local sources	-	16,413	-	16,413
Total Receipts	189,565	208,719	$ 230,782	$ (22,063)
Expenditures:				
Instruction -				
Supplies	14,721	-	$ 9,000	$ (9,000)
Property and equipment	2,592	-	10,000	(10,000)
School Administration -				
Property and equipment	3,399	-	-	-
Operations and Maintenance -				
Non-classified salaries	40,824	66,405	45,000	21,405
Purchased Professional Services	-	12,930	-	12,930
Repairs and maintenance	-	45,222	50,000	(4,778)
Supplies	-	-	36,306	(36,306)
Social Security	3,041	4,451	4,000	451
Other	37	55	50	5
Property and equipment	-	6,059	40,000	(33,941)
Other Support Services -				
Property and equipment	7,240	-	-	-
Transportation -				
Maintenance and repairs	10,236	39,494	50,000	(10,506)

Unified School District Number 269
Damar, Kansas

SPECIAL PURPOSE FUND

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)

		2025		
	2024 Actual	Actual	Budget	Variance Over (Under)
Expenditures (cont.):				
Other Support Services -				
Supplies	$ 20,268	$ 7,831	$ 5,000	$ 2,831
Facility Acquisition and Contruction Services -				
Site improvements	-	12,266	-	12,266
Total Expenditures	102,358	194,713	$ 249,356	$ (54,643)
Receipts Over (Under) Expenditures	87,207	14,006		
Unencumbered Cash, Beginning	8,657	95,864		
Unencumbered Cash, Ending	$ 95,864	$ 109,870		

Unified School District Number 269
Damar, Kansas

SPECIAL PURPOSE FUND

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)

		2025		
	2024 Actual	Actual	Budget	Variance Over (Under)
Receipts:				
State aid	$ 471	$ 427	$ -	$ 427
Federal aid	38,064	27,520	20,523	6,997
Interest on idle funds	65	98	10,000	(9,902)
Student sales - lunch and milk	18,692	13,606	4,027	9,579
Student sales - breakfast	-	-	16,056	(16,056)
Adult sales	1,741	4,077	2,922	1,155
Miscellaneous revenue	161	6,739	-	6,739
Transfer from General Fund	-	18,018	50,000	(31,982)
Transfer from Supplemental General Fund	50,000	-	2,999	(2,999)
Total Receipts	109,194	70,485	$ 106,527	$ (36,042)
Expenditures:				
Food Service Operations -				
Non-certified salaries	38,318	36,470	$ 40,000	$ (3,530)
Social Security	2,911	2,775	5,000	(2,225)
Other employee benefits	37	35	-	35
Food and milk	55,561	49,316	57,000	(7,684)
Miscellaneous supplies	126	354	200	154
Property and equipment	4,301	2,451	4,500	(2,049)
Other	431	42	-	42
Total Expenditures	101,685	91,443	$ 106,700	$ (15,257)
Receipts Over (Under) Expenditures	7,509	(20,958)		
Unencumbered Cash, Beginning	16,633	24,142		
Unencumbered Cash, Ending	$ 24,142	$ 3,184		

Unified School District Number 269
Damar, Kansas

SPECIAL PURPOSE FUND

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)

		2025		
	2024 Actual	Actual	Budget	Variance Over (Under)
Receipts:				
State aid	$ 124	$ 698	$ 750	$ (52)
Interest on idle funds	-	-	5,000	(5,000)
Transfer from General Fund	-	520	-	520
Transfer from Supplemental General Fund	-	690	-	690
Total Receipts	124	1,908	$ 5,750	$ (3,842)
Expenditures:				
Instruction Support Staff -				
Purchased professional services	760	2,752	$ 5,000	$ (2,248)
Total Expenditures	760	2,752	$ 5,000	$ (2,248)
Receipts Over (Under) Expenditures	(636)	(844)		
Unencumbered Cash, Beginning	1,480	844		
Unencumbered Cash, Ending	$ 844	$ -		

Unified School District Number 269
Damar, Kansas

SPECIAL PURPOSE FUND

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)

		2025		
	2024 Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Reimbursements	$ 64	$ -	$ -	$ -
Transfer from General Fund	105,849	106,803	239,532	(132,729)
Transfer from Supplemental General Fund	76,798	38,193	96,051	(57,858)
Total Receipts	182,711	144,996	$ 335,583	$ (190,587)
Expenditures:				
Instruction -				
Certified salaries	-	2,000	$ 1,000	$ 1,000
Non certified salaries	798	1,078	-	1,078
Social Security	61	236	-	236
Other employee benefits	1	3	-	3
Payment to Special Education Coop	176,979	152,809	249,000	(96,191)
Total Expenditures	177,839	156,126	$ 250,000	$ (93,874)
Receipts Over (Under) Expenditures	4,872	(11,130)		
Unencumbered Cash, Beginning	25,989	30,861		
Unencumbered Cash, Ending	$ 30,861	$ 19,731		

Unified School District Number 269
Damar, Kansas

SPECIAL PURPOSE FUND

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)

		2025		
	2024 Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Miscellaneous reimbursements	$ -	$ 550	$ -	$ 550
Interest on idle funds	-	-	15,000	(15,000)
Transfer from General Fund	9,927	8,559	-	8,559
Total Receipts	9,927	9,109	$ 15,000	$ (5,891)
Expenditures:				
Instruction -				
Certified salaries	3,037	-	$ 8,000	$ (8,000)
Insurance	273	-	-	-
Social Security	216	-	-	-
Other employee benefits	3	-	-	-
Supplies	5,398	2,439	6,000	(3,561)
Property and equipment	-	1,007	-	1,007
Other	1,000	5,663	-	5,663
Total Expenditures	9,927	9,109	$ 14,000	$ (4,891)
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	$ -	$ -		

Unified School District Number 269
Damar, Kansas

SPECIAL PURPOSE FUND

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)

		2025		
	2024 Actual	Actual	Budget	Variance Over (Under)
Receipts:				
State aid	$ 138,090	$ 109,187	$ 147,756	$ (38,569)
Expenditures:				
Employee Benefits -				
Instruction	76,916	28,935	$ 39,118	$ (10,183)
Student Support Services	4,143	-	-	-
Instruction Support Staff	4,143	13,102	17,477	(4,375)
General Administration	4,143	38,216	51,198	(12,982)
School Administration	19,333	21,837	30,297	(8,460)
Other Support Services	2,762	7,097	9,666	(2,569)
Operations and Maintenance	15,189	-	-	-
Student Transportation Services	414	-	-	-
Food Service Operation	11,047	-	-	-
Total Expenditures	138,090	109,187	$ 147,756	$ (38,569)
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	$ -	$ -		

Unified School District Number 269
Damar, Kansas

SPECIAL PURPOSE FUND

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)

		2025		
	2024 Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Taxes and Shared Revenue -				
Ad valorem property tax	$ 24,687	$ 24,138	$ 22,671	$ 1,467
Expenditures:				
Appropriation to				
Recreation Commission	43,507	25,000	$ 25,000	$ -
Receipts Over (Under) Expenditures	(18,820)	(862)		
Unencumbered Cash, Beginning	24,500	5,680		
Unencumbered Cash, Ending	$ 5,680	$ 4,818		

Unified School District Number 269
Damar, Kansas

SPECIAL PURPOSE FUND

CONTINGENCY RESERVE FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

	2024 Actual	2025 Actual
Receipts:		
Transfer from General Fund	$ -	$ 14
Expenditures:		
Instruction -		
Insurance	-	-
Receipts Over (Under) Expenditures	-	14
Unencumbered Cash, Beginning	11,417	11,417
Unencumbered Cash, Ending	$ 11,417	$ 11,431

Unified School District Number 269
Damar, Kansas

SPECIAL PURPOSE FUND

GIFT AND GRANTS FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

	2024 Actual	2025 Actual
Receipts:		
Safe and Secure Schools Grant	$ -	$ 1,089
Donations and grants	42	8,000
Total Receipts	42	9,089
Expenditures:		
Gifts and grant distributions	2,268	17,010
Receipts Over (Under) Expenditures	(2,226)	(7,921)
Unencumbered Cash, Beginning	17,865	15,639
Unencumbered Cash, Ending	$ 15,639	$ 7,718

Unified School District Number 269
Damar, Kansas

SPECIAL PURPOSE FUND

TEXTBOOK & STUDENT MATERIAL REVOLVING FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

	2024 Actual	2025 Actual
Receipts:		
Student fees	$ 2,300	$ 25
Miscellaneous revenue	-	6,953
Total Receipts	2,300	6,978
Expenditures:		
Instructional Support Staff - Supplies	400	8,878
Receipts Over (Under) Expenditures	1,900	(1,900)
Unencumbered Cash, Beginning	-	1,900
Unencumbered Cash, Ending	$ 1,900	$ -

Unified School District Number 269
Damar, Kansas

SPECIAL PURPOSE FUND

FEDERAL FUNDS FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

	2024 Actual	2025 Actual
Receipts:		
Federal aid	$ 202,996	$ 152,061
Expenditures:		
Instruction -		
Certified salaries	98,383	94,978
Social Security	7,283	8,935
General Administration -		
Certified salaries	111,719	197
Total Expenditures	223,396	110,050
Receipts Over (Under) Expenditures	(20,400)	42,011
Unencumbered Cash, Beginning	(44,609)	(65,009)
Unencumbered Cash, Ending	$ (65,009)	$ (22,998)

Unified School District Number 269
Damar, Kansas

AGENCY FUNDS

SCHEDULE OF RECEIPTS AND DISBURSEMENTS
Regulatory Basis
For the Year Ended June 30, 2025

	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Student Organizations:				
High School:				
FFA	$ 11,092	$ 9,713	$ 6,073	$ 14,732
Stuco	2,927	233	1,787	1,373
Concessions	2,245	4,449	4,449	2,245
Class of 2018	86	(86)		-
Class of 2019	757	-	-	757
Class of 2020	1,516	-	-	1,516
Class of 2021	1,634	-	-	1,634
Class of 2022	1,089	-	-	1,089
Class of 2023	183	-	-	183
Class of 2024	1,332	-	114	1,218
Class of 2025	7,933	1,813	8,390	1,356
Class of 2026	4,529	2,110	2,390	4,249
Class of 2027	1,932	1,219		3,151
Class of 2028	-	573	18	555
Class of 2029	-	570	76	494
Yearbook	5,682	4,684	6,558	3,808
PHS Letterman's Club (Athletic Club)	399	-	-	399
PHS Cheerleaders	2,058	360	-	2,418
PHS Football	961	-	-	961
PHS Basketball	333	-	-	333
PHS Boys Basketball	152	-	-	152
PHS Volleyball	317	-	-	317
PHS Science	(10)	10		-
PHS Gym	787	500	-	1,287
PHS Site Council	357	-	-	357
PHS Cross Country	441	-	-	441
Palco Dual Credit Scholarship Fund	315	-	-	315
Forensics	7	-	-	7
Donations	1,085	(103)		982
VoAg Memorials	915	-	-	915
Paul Brassfield Scholarship Fund	5,000	7,300	3,000	9,300
National Honor Society	861	-	-	861
PHS Vocational	1,300	-	-	1,300
Total High School	58,215	33,345	32,855	58,705
Junior High School:				
JH PAC (Athletic Club)	591	-	-	591
JH Cheerleaders	57	-	-	57
8th Grade	404	1,047	-	1,451
8th Leadership	50	-	-	50
Total Junior High School	1,102	1,047	-	2,149
Elementary School:				
Elementary Activities	1,373	126	-	1,499
Total Elementary School	1,373	126	-	1,499
Other Agency Funds:				
Flower Fund	470	-	470	-
Sales Tax	(1)	1,290	1,289	-
Petty Cash	(434)	634	1,700	(1,500)
Total Other Agency Funds	35	1,924	3,459	(1,500)
Total Student Organization Funds	$ 60,725	$ 36,316	$ 36,314	$ 60,853

Unified School District Number 269
Damar, Kansas

DISTRICT ACTIVITY FUNDS

SCHEDULE OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH
Regulatory Basis
For the Year Ended June 30, 2025

	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Athletics:						
High School	$ 2,208	$ 11,303	$ 13,511	$ -	$ -	$ -
Junior High	72	-	-	72	-	72
Total District Activity Funds	$ 2,280	$ 11,303	$ 13,511	$ 72	$ -	$ 72