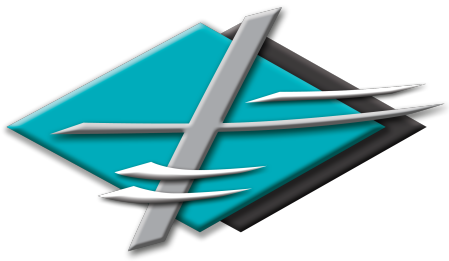
UNIFIED SCHOOL DISTRICT NUMBER 261
HAYSVILLE, KANSAS

FINANCIAL STATEMENT

FISCAL YEAR ENDED JUNE 30, 2025



LOYD GROUP, LLC

Certified Public Accountants

UNIFIED SCHOOL DISTRICT NUMBER 261
Haysville, Kansas

Fiscal Year Ended June 30, 2025

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UNIFIED SCHOOL DISTRICT NUMBER 261
Haysville, Kansas

Fiscal Year Ended June 30, 2025

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INDEPENDENT AUDITOR'S REPORT

Board of Education
Unified School District 261
Haysville, KS 67060

Adverse and Unmodified Opinions

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Unified School District #261, Kansas (District), a Municipal Financial Reporting Entity, 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), the *Kansas Municipal Audit and Accounting Guide* and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the 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 and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statement.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

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

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

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures—actual and budget, individual fund schedules of regulatory basis receipts and expenditures—actual and budget, schedule of regulatory basis receipts and disbursements—agency funds, 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 previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of Unified School District #261 as of and for the year ended June 30, 2024 (not presented herein), and have issued their report thereon dated January 15, 2024, 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.

Our audit was conducted for the purpose of forming an opinion on the financial statement of Unified School District #261, Kansas. The schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards,* is presented for purposes of additional analysis and is also not a required part of the basic 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 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 schedule of expenditures of federal awards 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.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 5, 2025, on our consideration of Unified School District #261's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the effectiveness of Unified School District #261's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Unified School District #261's internal control over financial reporting and compliance.

Loyd Group, LLC
Galva, KS
December 5, 2025

Unified School District #261
Haysville, KS

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH
Regulatory Basis
For the Year Ended June 30, 2024

	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
GENERAL FUNDS:							
General Fund	$ 915	$ -	$ 49,053,836	$ 49,054,527	$ 224	$ 41,637	$ 41,861
Supplemental General Fund	273,542	-	16,326,810	16,211,675	388,677	41,397	430,074
SPECIAL PURPOSE FUNDS:							
At Risk (4 Yr Old) Fund	-	-	450,000	450,000	-	-	-
At Risk (K-12) Fund	434,278	-	11,185,862	11,185,861	434,279	-	434,279
Bilingual Education Fund	22	-	204,978	205,000	-	-	-
Virtual Education Fund	-	-	120,000	120,000	-	-	-
Capital Outlay Fund	2,998,420	-	5,223,762	3,896,588	4,325,594	3,804	4,329,398
Driver Training Fund	118,162	-	42,012	80,022	80,152	-	80,152
Food Service Fund	3,048,831	-	3,222,746	3,636,381	2,635,196	-	2,635,196
Professional Development Fund	28,311	-	166,124	37,266	157,169	-	157,169
Parent Education Fund	-	-	495,000	495,000	-	-	-
Special Education Fund	3,538,515	-	14,645,930	14,645,930	3,538,515	-	3,538,515
Career and Postsecondary Education Fund	-	-	695,196	664,715	30,481	-	30,481
KPERS Special Retirement Contribution Fund	-	-	6,261,548	6,261,548	-	-	-
Contingency Reserve Fund	500,000	-	542,382	-	1,042,382	-	1,042,382
Federal Funds Fund	(295,924)	(16,213)	1,643,753	1,572,013	(240,397)	-	(240,397)
Textbook/Student Material Revolving Fund	2,232,643	-	556,986	221,108	2,568,521	-	2,568,521
Gate Receipts	165,433	-	438,006	424,967	178,472	-	178,472
School Projects	121,779	-	103,104	112,291	112,592	-	112,592
BOND AND INTEREST FUND:							
Bond and Interest Fund	14,771,262	-	10,569,142	7,569,689	17,770,715	-	17,770,715
Total Reporting Entity (Excluding Agency Funds)	$ 27,936,189	$ (16,213)	$ 121,947,177	$ 116,844,581	$ 33,022,572	$ 86,838	$ 33,109,410

COMPOSITION OF CASH	
Intrust Bank	$ 34,000,491
Valley State Bank	606,167
Total Cash	34,606,658
Agency Funds per Schedule 3	(1,497,248)
Total Reporting Entity (Excluding Agency Funds)	$ 33,109,410

UNIFIED SCHOOL DISTRICT NUMBER 261
Haysville, 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 No. 261, (the "District") is a municipal corporation governed by an elected seven-member board. This financial statement presents Unified School District Number 261 (the District), a municipality.

(b) Regulatory Basis Fund Types

General Fund—is the District's chief operating fund. It accounts for all resources, except those required to be accounted for in another fund.

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

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

Agency Fund—are funds used to report assets held by the District in a purely custodial capacity (payroll clearing fund, 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 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.

(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), and the Bond and Interest Fund. Although directory rather than mandatory, the statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT.)

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

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

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

A legal operating budget is not required for capital project funds, trust funds, and the following special purpose funds: Contingency Reserve, Federal Funds, Bond Construction Fund, Textbook/Student Material Revolving Fund, 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 using internal spending limits established by the governing body.

2. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

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 June 30, 2025, which is allowable under Kansas Statute 12-1663. These funds will be reimbursed in the following fiscal year from federal grant programs.

The District had outstanding checks over two years which violates K.S.A. 10-815 and 10-816.

There were various Activity fund accounts that had a negative cash balance at June 30, 2024, and June 30, 2025, which is a violation of K.S.A. 10-1113. See schedule 3 and 4 for detailed information.

The Activity funds at Haysville Middle School and Campus High School had outstanding checks over two years which violates K.S.A. 10-815 and 10-816.

3. DEPOSITS AND INVESTMENTS

K.S.A. 9-1401 establishes the depositories which may be used by the District. The statute requires banks eligible to hold the District’s funds have a main or branch bank in the county in which the District is located, or in an adjoining county if such institution has been designated as an official depository, and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. 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 investment choices. The rating of the District's investments is noted below.

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. At June 30, 2025, the District held 100% of their investments at two financials institutes; Intrust Bank and Valley State Bank.

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, except during designated "peak periods" when required coverage is 50%. All deposits were legally secured at June 30, 2025.

3. DEPOSITS AND INVESTMENTS (CONT.)

At year end the District's carrying amount of deposits was $34,606,658 and the bank balance was $37,717,768. The bank balance was held by two banks resulting in a concentration of credit risk. Of the bank balance, $500,000 was covered by F.D.I.C. insurance and $37,217,768 was collateralized with securities held by the pledging financial institution's agent in the District's name.

4. INTERFUND TRANSFERS

Operating transfers were as follows:

From	To	Regulatory Authority	Amount
General Fund	At Risk (4 Yr. Old) Fund	K.S.A. 72-5167	$ 110,000
General Fund	At Risk (K-12) Fund	K.S.A. 72-5167	8,755,384
General Fund	Parent Education Fund	K.S.A. 72-5167	100,000
General Fund	Special Education Fund	K.S.A. 72-5167	7,328,530
General Fund	Contingency Reserve Fund	K.S.A. 72-5167	542,382
Supplemental General Fund	At Risk (4 Yr. Old) Fund	K.S.A. 72-5413	340,000
Supplemental General Fund	At Risk (K-12) Fund	K.S.A. 72-5413	2,426,888
Supplemental General Fund	Bilingual Education Fund	K.S.A. 72-5413	204,978
Supplemental General Fund	Virtual Education Fund	K.S.A. 72-5413	120,000
Supplemental General Fund	Professional Development Fund	K.S.A. 72-5413	150,000
Supplemental General Fund	Parent Education Fund	K.S.A. 72-5413	213,090
Supplemental General Fund	Special Education Fund	K.S.A. 72-5413	5,319,606
Supplemental General Fund	Career and Postsecondary Fund	K.S.A. 72-5413	665,873
Supplemental General Fund	Textbook/Student Material Fund	K.S.A. 72-5413	171,292
			$ 26,448,023

5. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS

(a) Other Post-Employment Benefits

As provided by K.S.A. 12-5040, all District retired employees are eligible to remain on the District's health insurance program until the age of 65. The retired employees are responsible for all premiums. If a retired employee reaches the age of 65 before the spouse, the spouse is allowed to remain on the District's program until the spouse reaches age 65. While each retiree pays the full amount of the applicable premium, conceptually, the local government 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

Employees are eligible when they reach 85 points (combination of their age and years of KPERS service) or age 62 with 10 years of KPERS service. Under this program, employees receive a one-time lump sum payment into a tax-sheltered account that is equal to approximately one-third of the employee's salary in the year of retirement. The payment is made in July following their last year of employment. Additional smaller amounts are received for years of service to the District that exceed 10 years. If an employee does not take advantage of the program when they meet the criteria, the available amount decreases to zero over a four-year period.

At June 30, 2025 the District had a liability of $191,627 for early retirement incentives.

(c) Compensated Absences

Temporary leave consists of sick and vacation leave. The District annually grants full-time employees 12 days of sick leave and 10 days of vacation leave. Upon termination, employees are compensated for unused sick leave at one-third their normal salary up to 100 days and unused vacation leave at full salary up to 20 days. The liability of accrued temporary leave has been recorded in long-term debt and represents the District's commitment to fund such costs from future operations.

6. LONG-TERM DEBT

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

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
General Obligation Refunding Bonds:									
Refunding Series 2013	2.00%-3.25%	02-01-13	$ 9,920,000	11-01-27	$ 7,285,000	$ -	$ 1,765,000	$ 5,520,000	$ 139,170
Refunding Series 2015	2.00% - 4.00%	02-01-15	24,705,000	11-01-26	18,010,000	-	1,275,000	16,735,000	694,900
School Improvement Series 2015-2	2.00% - 5.00%	09-01-15	30,000,000	11-01-35	23,895,000	-	695,000	23,200,000	811,919
School Improvement Series 2016	2.00% - 5.00%	05-01-16	29,000,000	11-01-35	20,750,000	-	1,385,000	19,365,000	585,850
Refunding Series 2020	2.00% - 3.00%	12-01-20	6,555,000	11-01-30	6,470,000	-	25,000	6,445,000	192,850
					76,410,000	-	5,145,000	71,265,000	2,424,689
Certificate of Participation:									
Certificate of Participation Series 2011	8.7%	11-28-11	1,600,000.00	11-15-28	1,025,000	-	205,000	820,000	45,756
					1,025,000	-	205,000	820,000	45,756
Finance Leases:									
Ricoh Copier Lease 1033145US3	variable	8/5/2021	93,930	08-04-26	40,171	-	17,246	22,925	3,922
Ricoh Copier Lease 1033145US2	variable	8/5/2021	389,362	08-04-26	166,521	-	71,488	95,033	16,257
Ricoh Copier Lease 1033145US4	variable	8/5/2021	35,517	08-04-26	15,190	-	6,521	8,669	1,483
Vehicle Leases	variable	various	1,010,821	various	252,586	-	164,411	88,175	9,267
					474,468	-	259,666	214,802	30,929
Total long-term liabilities					$ 77,909,468	$ -	$ 5,609,666	$ 72,299,802	$ 2,501,374

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

	Year							
	2026	2027	2028	2029	2030	2031-2035	2036-2040	Total
Principal:								
General Obligation Bonds:								
Refunding Series 2013	$ 1,800,000	$ 1,840,000	$ 1,880,000	$ -	$ -	$ -	$ -	$ 5,520,000
Refunding Series 2015	1,325,000	1,375,000	1,435,000	1,465,000	1,515,000	9,620,000	-	16,735,000
School Improvement Series 2015-2	740,000	785,000	825,000	790,000	830,000	13,485,000	5,745,000	23,200,000
School Improvement Series 2016	1,450,000	1,515,000	1,580,000	1,635,000	1,700,000	9,455,000	2,030,000	19,365,000
Refunding Series 2020	25,000	25,000	25,000	2,075,000	2,115,000	2,180,000	-	6,445,000
Total General Obligation Bonds	5,340,000	5,540,000	5,745,000	5,965,000	6,160,000	34,740,000	7,775,000	71,265,000
Certificate of Participation Series 2011	205,000	205,000	205,000	205,000	-	-	-	820,000
Total Certificates of Participation	205,000	205,000	205,000	205,000	-	-	-	820,000
Finance Leases:								
Ricoh Copier Lease 1033145US3	19,450	3,475	-	-	-	-	-	22,925
Ricoh Copier Lease 1033145US2	80,627	14,406	-	-	-	-	-	95,033
Ricoh Copier Lease 1033145US4	7,355	1,314	-	-	-	-	-	8,669
Vehicle Leases	55,295	26,633	6,246	-	-	-	-	88,174
Total Finance Leases	162,727	45,828	6,246	-	-	-	-	214,801
Total Principal	5,707,727	5,790,828	5,956,246	6,170,000	6,160,000	34,740,000	7,775,000	72,299,801
Interest:								
General Obligation Bonds:								
Refunding Series 2013	102,620	63,480	21,620	-	-	-	-	187,720
Refunding Series 2015	642,900	588,900	532,700	474,700	415,100	678,000	-	3,332,300.00
School Improvement Series 2015-2	776,044	741,844	713,769	689,544	664,725	2,599,921	100,537	6,286,384.00
School Improvement Series 2016	557,500	527,850	496,900	464,750	414,400	1,069,150	30,450	3,561,000.00
Refunding Series 2020	192,350	191,850	191,350	159,975	97,125	32,700	-	865,350
Total General Obligation Bonds	2,271,414	2,113,924	1,956,339	1,788,969	1,591,350	4,379,771	130,987	14,232,754
Certificate of Participation Series 2011	35,588	25,420	15,252	5,084	-	-	-	81,344
Total Certificates of Participation	35,588	25,420	15,252	5,084	-	-	-	81,344
Finance Leases:								
Ricoh Copier Lease 1033145US3	1,717	53	-	-	-	-	-	53
Ricoh Copier Lease 1033145US2	7,119	218	-	-	-	-	-	218
Ricoh Copier Lease 1033145US4	649	20	-	-	-	-	-	20
Vehicle Leases	3,437	1,253	146	-	-	-	-	1,399
Total Finance Leases	12,922	1,544	146	-	-	-	-	1,690
Total Interest	2,319,924	2,140,888	1,971,737	1,794,053	1,591,350	4,379,771	130,987	14,315,788
Total Principal and Interest	$ 8,027,651	$ 7,931,716	$ 7,927,983	$ 7,964,053	$ 7,751,350	$ 39,119,771	$ 7,905,987	$ 86,615,589

7. DEFINED BENFIT 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 13.38% and 12.57%, respectively, for the fiscal year ended June 30, 2024. The actuarially determined employer contribution rate and the statutory contribution rate was 11.60% and 11.54%, respectively, for the fiscal year ended June 30, 2025.

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

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

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

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

The State of Kansas is required to contribute the statutory required employer's share except for retired District employees. The District is responsible for the employer's portion of the cost for retired District employees. The District received and remitted amounts equal to the statutory contribution rate, which totaled $6,261,548 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 $55,020,415. 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.

8. RISK MANAGEMENT

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

The District pays an annual premium to KERMP LLC for its commercial insurance coverage. The agreement to patriciate provides that the KERMP LLC will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of $500,000 for each insured event, depending on type of insured event. Additional premiums may be due if total claims for the pool are different than what has been anticipated by KERMP LLC management.

9. 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, will not have a material effect on the individual governmental funds or the overall financial position of the District.

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

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 purchased commercial insurance for these potential ricks. 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.

10. SUBSEQUENT EVENTS

On April 8, 2025 the voters of Haysville USD 261 approved the issuance of General Obligation Bonds in the amount of $77,610,000 for the purpose of financing school building improvements and refunding existing Refunding Series 2013 bond. The bond proceeds have not been issued as of June 30, 2025.

Management has evaluated the effects on the financial statements 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 261
HAYSVILLE, KANSAS

REGULATORY-REQUIRED
SUPPLEMENTARY INFORMATION

FISCAL YEAR ENDED JUNE 30, 2025

Unified School District #261
Haysville, KS

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	50,248,955	$ (1,194,728)	$ 300	$ 49,054,527	$ 49,054,527	$ -
Supplemental General Fund	16,584,485	(372,810)	-	16,211,675	16,211,675	-
SPECIAL PURPOSE FUNDS:						
At Risk (4 Yr Old) Fund	450,000	-	-	450,000	450,000	-
At Risk (K-12) Fund	11,328,750	-	-	11,328,750	11,185,861	(142,889)
Bilingual Education Fund	205,000	-	-	205,000	205,000	-
Virtual Education Fund	120,000	-	-	120,000	120,000	-
Capital Outlay Fund	5,350,000	-	-	5,350,000	3,896,588	(1,453,412)
Driver Training Fund	86,950	-	-	86,950	80,022	(6,928)
Food Service Fund	4,377,000	-	-	4,377,000	3,636,381	(740,619)
Professional Development Fund	260,514	-	-	260,514	37,266	(223,248)
Parent Education Fund	495,000	-	-	495,000	495,000	-
Special Education Fund	15,086,430	-	-	15,086,430	14,645,930	(440,500)
Career and Postsecondary Education Fund	664,715	-	-	664,715	664,715	-
KPERS Special Retirement Contribution Fund	6,899,595	-	-	6,899,595	6,261,548	(638,047)
BOND AND INTEREST FUND:						
Bond and Interest Fund	7,569,689	-	-	7,569,689	7,569,689	-
Total	$ 119,727,083	$ (1,567,538)	$ 300	$ 118,159,845	$ 114,514,202	$ (3,645,643)

Unified School District #261
Haysville, KS

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	$ 40,407,309	$ 41,724,574	$ 42,176,155	$ (451,581)
Mineral production tax	228	432	-	432
Special education aid	6,224,015	7,328,530	8,072,800	(744,270)
Reimbursements	13,064	-	-	-
Miscellaneous	-	300	-	300
Total Receipts	46,644,616	49,053,836	$ 50,248,955	$ (1,195,119)
Expenditures:				
Instruction -				
Certified salaries	10,383,331	10,299,138	$ 10,000,000	$ 299,138
Non-certified salaries	158,123	119,093	160,000	(40,907)
Insurance	1,547,029	1,377,472	1,550,000	(172,528)
Social security	1,382,980	1,330,989	1,400,000	(69,011)
Other benefits	67,768	53,272	50,000	3,272
Purchased professional services	303,173	34,674	300,000	(265,326)
Other purchased services	522,641	555,687	620,000	(64,313)
Teaching supplies	212,338	112,094	434,056	(321,962)
Supplies	178,320	155,947	265,000	(109,053)
Property and equipment	37,961	72,041	40,000	32,041
Other	6,822	-	10,000	(10,000)
Student Support Services -				
Certified salaries	1,616,073	2,110,714	1,650,000	460,714
Non-certified salaries	180,795	241,356	185,000	56,356
Insurance	145,715	149,820	150,000	(180)
Social security	160,697	152,478	160,000	(7,522)
Other benefits	4,955	4,328	5,000	(672)
Purchased professional services	76,711	18,224	100,000	(81,776)
Purchased property services	11,950	19,909	20,000	(91)
Other purchased services	6,608	5,915	6,000	(85)
Supplies	11,715	32,008	30,000	2,008
Instruction Support Staff -				
Certified salaries	1,085,058	1,126,197	1,100,000	26,197
Non-certified salaries	1,327,685	1,429,360	1,400,000	29,360
Insurance	255,720	250,520	260,000	(9,480)
Social security	171,877	183,612	175,000	8,612
Other benefits	30,385	28,103	32,000	(3,897)
Purchased professional services	44,230	64,343	45,000	19,343
Other purchased services	13,857	14,660	50,000	(35,340)
Supplies	138,370	87,445	320,000	(232,555)
Property and equipment	-	-	50,000	(50,000)
Other	23,786	8,897	50,000	(41,103)

Unified School District #261
Haysville, KS

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.):				
General Administration -				
Certified salaries	$ 191,190	$ 203,554	$ 192,000	$ 11,554
Non-certified salaries	92,876	121,612	95,000	26,612
Insurance	20,078	17,474	20,000	(2,526)
Social security	20,228	22,931	20,000	2,931
Other employee benefits	431	622	500	122
Purchased professional services	126,259	129,282	150,000	(20,718)
Other purchased services	48,018	57,666	48,000	9,666
Supplies	14,491	23,460	100,000	(76,540)
Other	91,630	76,488	150,000	(73,512)
School Administration -				
Certified salaries	1,998,054	2,060,138	2,194,901	(134,763)
Non-certified salaries	1,076,586	1,112,365	1,100,000	12,365
Insurance	223,134	231,626	225,000	6,626
Social security	223,682	229,391	225,000	4,391
Other employee benefits	8,156	7,575	10,000	(2,425)
Other purchased services	27,309	27,610	27,500	110
Supplies	5,058	123,397	200,000	(76,603)
Central Services -				
Certified salaries	314,251	262,232	325,000	(62,768)
Non-certified salaries	628,666	753,083	630,000	123,083
Insurance	84,143	73,935	85,000	(11,065)
Social security	68,415	74,387	70,000	4,387
Other employee benefits	3,373	1,435	5,000	(3,565)
Purchased professional services	20,639	6,078	25,000	(18,922)
Other purchased services	14,185	27,263	15,000	12,263
Supplies	175,172	133,776	300,000	(166,224)
Property and equipment	(7,242)	-	-	-
Other	29,777	67,187	50,000	17,187
Operations and Maintenance -				
Non-certified salaries	618,251	1,351,468	1,100,000	251,468
Insurance	274,367	293,485	285,000	8,485
Social security	184,459	207,238	185,000	22,238
Other employee benefits	7,023	7,549	8,000	(451)
Purchased property services	11,476	108,171	-	108,171
Water	92,432	113,219	120,000	(6,781)
Cleaning	149,412	172,124	175,000	(2,876)
Maintenance	9,965	145,068	10,000	135,068
Repair of buildings	84,415	158,134	86,500	71,634
Other purchased services	108,220	116,349	150,000	(33,651)
Supplies	652,158	577,017	850,000	(272,983)
Property and equipment	98,920	193,670	125,000	68,670

Unified School District #261
Haysville, KS

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.):				
Vehicle Operating Services -				
Non-certified salaries	$ 1,182,587	$ 1,346,661	$ 1,235,000	$ 111,661
Insurance	146,973	142,998	150,400	(7,402)
Social Security	84,346	95,785	86,200	9,585
Other employee benefits	16,230	14,340	16,275	(1,935)
Vehicle insurance	6,080	11,182	5,000	6,182
Motor fuel	189,153	200,547	300,000	(99,453)
Property and equipment	68	507,410	750,000	(242,590)
Other	27,864	37,901	-	37,901
Vehicle & Maintenance Services -				
Non-certified salaries	264,335	309,692	270,000	39,692
Insurance	12,848	15,409	15,000	409
Social Security	19,726	23,045	19,000	4,045
Other employee benefits	803	549	5,000	(4,451)
Purchased property services	28,156	93,444	120,000	(26,556)
Other purchased services	295	645	-	645
Supplies	90,670	118,695	150,425	(31,730)
Other	(22,722)	(26,427)	-	(26,427)
Outgoing Transfers -				
At Risk (K-12)	8,579,887	8,755,384	8,869,398	(114,014)
At Risk (4 Yr Old) Fund	112,164	110,000	110,000	-
Parent Education Fund	100,000	100,000	100,000	-
Contingency Reserve Fund	500,000	542,382	-	542,382
Special Education Fund	6,650,800	7,328,530	8,072,800	(744,270)
Textbook/Student Material Revolving Fund	758,023	-	-	-
Adjustment to comply with legal max	-	-	(1,194,728)	1,194,728
Legal General Fund Budget	46,644,616	49,054,527	49,054,227	300
Adjustment for qualifying budget credits	-	-	300	(300)
Total Expenditures	46,644,616	49,054,527	$ 49,054,527	$ -
Receipts Over (Under) Expenditures	-	(691)		
Unencumbered Cash, Beginning	-	915		
Prior Year Cancelled Encumbrances	915	-		
Unencumbered Cash, Ending	$ 915	$ 224		

Unified School District #261
Haysville, KS

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	$ 2,897,798	$ 3,224,042	$ 3,423,493	$ (199,451)
Delinquent tax	63,681	69,687	76,474	(6,787)
Motor vehicle tax	381,409	405,808	403,325	2,483
Supplemental state aid	12,123,066	12,627,273	12,855,850	(228,577)
Total Receipts	15,465,954	16,326,810	$ 16,759,142	$ (432,332)
Expenditures:				
Instruction -				
Certified salaries	244,013	120,288	$ 400,000	$ (279,712)
Non-certified salaries	-	164	400,000	(399,836)
Insurance	-	-	14,775	(14,775)
Supplies	(65,656)	784,583	-	784,583
Property and equipment	1,492,467	2,220,596	2,550,000	(329,404)
Student Support Services -				
Certified salaries	39,612	37,493	45,000	(7,507)
Non-certified salaries	60,321	120,309	62,000	58,309
Insurance	12,201	13,617	12,500	1,117
Social Security	7,377	11,282	7,500	3,782
Other employee benefits	132	174	200	(26)
Supplies	23,621	21,996	-	21,996
Property and equipment	-	-	50,000	(50,000)
Instruction Support Staff -				
Certified salaries	129,038	134,998	150,000	(15,002)
Non-certified salaries	30,273	31,998	62,000	(30,002)
Insurance	13,290	10,200	13,500	(3,300)
Social Security	12,031	12,547	12,500	47
Other employee benefits	434	516	500	16
Purchased professional services	11,875	16,291	20,000	(3,709)
Other purchased services	313	(3,287)	300	(3,587)
Supplies	7,941	10,029	20,000	(9,971)
Property and equipment	-	69	-	69
General Administration -				
Non-certified salaries	83,119	113,172	150,000	(36,828)
Insurance	-	4,554	-	4,554
Social Security	6,398	8,521	6,500	2,021
Other employee benefits	79	96	100	(4)
Purchased professional services	6,021	8,898	6,500	2,398
Purchased property services	26,339	21,250	30,000	(8,750)
Property and equipment	1,030	354	50,000	(49,646)
Other purchased services	944,228	911,154	1,011,000	(99,846)
Supplies	1,367	1,656	50,000	(48,344)
Other	770	-	-	-

Unified School District #261
Haysville, KS

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)
Expenditures (cont.):				
School Administration -				
Property and equipment	$ 56,441	$ 61,620	$ 200,000	$ (138,380)
Central Services -				
Other employee benefits	261,670	310,720	300,000	10,720
Purchased professional services	95,877	87,506	150,000	(62,494)
Supplies	13,414	-	50,000	(50,000)
Other	-	15,370	-	15,370
Operations and Maintenance -				
Non-certified salaries	181,802	168,617	220,000	(51,383)
Insurance	19,919	14,660	20,000	(5,340)
Social Security	13,502	12,428	13,500	(1,072)
Other benefits	538	335	550	(215)
Purchased professional services	181,519	201,534	300,000	(98,466)
Heating	179,160	198,493	300,000	(101,507)
Electric	566,075	793,850	850,000	(56,150)
Other	2,748	1,387	50,000	(48,613)
Other purchased property services	30,260	77,949	90,000	(12,051)
Other purchased services	3,977	5,446	20,000	(14,554)
Supplies	35,496	34,045	120,000	(85,955)
Other Support Service -				
Architectural services	14,025	2,470	1,000,000	(997,530)
Outgoing Transfers -				
Professional Development Fund	141,122	150,000	400,000	(250,000)
Parent Education Fund	209,200	213,090	210,000	3,090
Special Education Fund	6,050,000	5,319,606	2,723,172	2,596,434
Career and Postsecondary Education Fund	588,789	665,873	600,000	65,873
Textbook/Student Material Revolving Fund	699,408	171,292	719,567	(548,275)
At Risk (4 Yr Old) Fund	336,492	340,000	340,000	-
At Risk (K-12) Fund	2,309,082	2,426,888	2,457,821	(30,933)
Bilingual Education Fund	205,000	204,978	205,000	(22)
Virtual Education Fund	120,000	120,000	120,000	-
Adjustment to comply with legal max	-	-	(372,810)	372,810
Total Expenditures	15,404,150	16,211,675	$ 16,211,675	$ -
Receipts Over (Under) Expenditures	61,804	115,135		
Unencumbered Cash, Beginning	211,738	273,542		
Unencumbered Cash, Ending	$ 273,542	$ 388,677		

Unified School District #261
Haysville, KS

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	$ 112,164	$ 110,000	$ 110,000	$ -
Transfer from Supplemental General Fund	336,492	340,000	340,000	-
Total Receipts	448,656	450,000	$ 450,000	$ -
Expenditures:				
Instruction -				
Certified salaries	175,571	208,457	$ 176,000	$ 32,457
Non-certified salaries	187,670	158,880	188,000	(29,120)
Insurance	33,597	725	33,600	(32,875)
Social Security	25,015	25,041	25,000	41
Other employee benefits	1,555	1,744	1,600	144
Supplies	7,676	4,701	8,000	(3,299)
Property and equipment	-	-	800	(800)
School Administration -				
Certified salaries	14,575	23,813	15,000	8,813
Non-certified salaries	875	20,370	900	19,470
Insurance	-	191	-	191
Social Security	1,182	3,341	1,000	2,341
Other employee benefits	23	81	100	(19)
Supplies	38	-	-	-
Operations and Maintenance -				
Supplies	305	2,368	-	2,368
Purchased professional services	574	288	-	288
Total Expenditures	448,656	450,000	$ 450,000	$ -
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	$ -	$ -		

Unified School District #261
Haysville, KS

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:				
Summer school	$ 6,633	$ 3,590	$ -	$ 3,590
Transfer from General Fund	8,579,887	8,755,384	8,869,398	(114,014)
Transfer from Supplemental General Fund	2,309,082	2,426,888	2,457,821	(30,933)
Total Receipts	10,895,602	11,185,862	$ 11,327,219	$ (141,357)
Expenditures:				
Instruction -				
Certified salaries	10,340,433	10,308,028	$ 10,490,000	$ (181,972)
Non-certified salaries	111,405	52,514	115,000	(62,486)
Insurance	79,095	93,956	80,000	13,956
Social Security	113,397	128,802	114,000	14,802
Other employee benefits	28,236	21,654	4,500	17,154
Other purchased services	2,466	14,034	2,500	11,534
Supplies	7,744	8,893	7,300	1,593
Textbooks	(23,761)	1,247	-	1,247
Property and equipment	771	455	800	(345)
Supplies miscellaneous	37	162	500	(338)
Student Support Services -				
Certified salaries	39,612	37,493	37,000	493
Insurance	5,267	3,477	5,300	(1,823)
Social Security	2,495	2,608	2,500	108
Other employee benefits	77	22	100	(78)
Property and equipment	-	-	500	(500)
Supplies	502	485	-	485
Instruction Support Staff -				
Certified salaries	211,391	224,318	212,000	12,318
Non-certified salaries	9,836	10,463	10,000	463
Insurance	16,632	17,574	17,000	574
Social Security	16,266	16,959	16,500	459
Other employee benefits	608	749	700	49
Supplies	127	24	600	(576)
Textbooks	1,343	996	900	96

Unified School District #261
Haysville, KS

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)
Expenditures (cont.):				
School Administration -				
Certified salaries	$ 111,260	$ 135,247	$ 112,000	$ 23,247
Non-certified salaries	60,563	65,008	61,000	4,008
Insurance	24,401	24,457	24,500	(43)
Social Security	11,444	13,821	11,500	2,321
Other employee benefits	422	418	500	(82)
Other purchased services	306	-	300	(300)
Supplies	418	1,152	400	752
Student Transportation Services -				
Non-certified salaries	763	767	750	17
Insurance	46	46	50	(4)
Fuel	60	32	50	(18)
Total Expenditures	11,173,662	11,185,861	$ 11,328,750	$ (142,889)
Receipts Over (Under) Expenditures	(278,060)	1		
Unencumbered Cash, Beginning	712,338	434,278		
Unencumbered Cash, Ending	$ 434,278	$ 434,279		

Unified School District #261
Haysville, KS

SPECIAL PURPOSE FUND

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)

		2025		
	2024 Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Transfer from Supplemental General Fund	$ 205,000	$ 204,978	$ 205,000	$ (22)
Expenditures:				
Instruction -				
Certified salaries	127,212	147,973	$ 127,000	$ 20,973
Non-certified salaries	16,376	-	16,435	(16,435)
Insurance	30,751	22,291	31,000	(8,709)
Social Security	23,626	25,797	23,515	2,282
Other employee benefits	781	870	800	70
Other purchased services	752	328	750	(422)
Purchased professional services	4,302	4,626	4,300	326
Supplies	1,178	3,115	1,200	1,915
Total Expenditures	204,978	205,000	$ 205,000	$ -
Receipts Over (Under) Expenditures	22	(22)		
Unencumbered Cash, Beginning	-	22		
Unencumbered Cash, Ending	$ 22	$ -		

Unified School District #261
Haysville, KS

SPECIAL PURPOSE FUND

VIRTUAL EDUCATION FUND

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

		2025		
	2024 Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Transfer from Supplemental General Fund	$ 120,000	$ 120,000	$ 120,000	$ -
Expenditures:				
Instruction -				
Purchased professional services	120,000	120,000	$ 120,000	$ -
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	$ -	$ -		

Unified School District #261
Haysville, KS

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	$ 1,570,434	$ 1,754,307	$ 1,698,915	$ 55,392
Delinquent tax	40,354	39,078	41,456	(2,378)
Motor vehicle tax	224,428	233,045	229,273	3,772
Interest on idle funds	1,137,616	1,189,664	700,000	489,664
Capital outlay state aid	1,513,470	1,735,655	1,735,691	(36)
Other local sources	350,776	272,013	200,000	72,013
Total Receipts	4,837,078	5,223,762	$ 4,605,335	$ 618,427
Expenditures:				
Instruction -				
Property and equipment	189,862	165,208	$ 250,000	$ (84,792)
Support Services -				
Property and equipment	643,773	627,978	1,300,000	(672,022)
Administration -				
Property and equipment	-	15,609	-	15,609
Operations and Maintenance -				
Non-certified salaries	1,933,544	1,500,000	1,500,000	-
Property and equipment	80,334	84,375	880,000	(795,625)
Transportation -				
Property and equipment	327,041	646,945	850,000	(203,055)
Facility Acquisition and Construction Services -				
Building improvements	68,220	558,132	300,000	258,132
Debt Service -				
Principal	203,811	204,241	205,000	(759)
Interest	55,924	45,756	60,000	(14,244)
Commission	43,669	48,344	5,000	43,344
Total Expenditures	3,546,178	3,896,588	$ 5,350,000	$ (1,453,412)
Receipts Over (Under) Expenditures	1,290,900	1,327,174		
Unencumbered Cash, Beginning	1,707,520	2,998,420		
Unencumbered Cash, Ending	$ 2,998,420	$ 4,325,594		

Unified School District #261
Haysville, KS

SPECIAL PURPOSE FUND

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)

		2025		
	2024 Actual	Actual	Budget	Variance Over (Under)
Receipts:				
State aid	$ 15,515	$ 14,645	$ 40,500	$ (25,855)
Other local source revenue	22,965	27,367	23,000	4,367
Total Receipts	38,480	42,012	$ 63,500	$ (21,488)
Expenditures:				
Instruction -				
Certified salaries	40,656	42,656	$ 42,000	$ 656
Non-certified salaries	-	16,998	-	16,998
Social Security	3,121	4,574	4,100	474
Other employee benefits	40	42	150	(108)
Other	1,175	860	1,500	(640)
Supplies	1,113	1,980	3,500	(1,520)
Supplies miscellaneous	2,160	-	2,200	(2,200)
Vehicle Operations and Maintenance -				
Insurnace	3,362	12,912	3,500	9,412
Fuel	23,873	-	30,000	(30,000)
Total Expenditures	75,500	80,022	$ 86,950	$ (6,928)
Receipts Over (Under) Expenditures	(37,020)	(38,010)		
Unencumbered Cash, Beginning	155,182	118,162		
Unencumbered Cash, Ending	$ 118,162	$ 80,152		

Unified School District #261
Haysville, KS

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	$ 28,270	$ 27,730	$ 23,400	$ 4,330
Student sales	808,052	835,753	615,750	220,003
Adult sales	60,553	55,908	3,500	52,408
Child and adult care food programs	2,442,592	2,298,078	2,980,013	(681,935)
Miscellaneous revenue	18,488	5,277	19,000	(13,723)
Total Receipts	3,357,955	3,222,746	$ 3,641,663	$ (418,917)
Expenditures:				
Food Service Operation -				
Non-certified salaries	1,416,998	1,460,086	$ 1,600,000	$ (139,914)
Insurance	176,097	148,493	200,000	(51,507)
Social Security	100,636	104,240	150,000	(45,760)
Other employee benefits	9,385	9,068	12,000	(2,932)
Other purchased services	2,989	4,328	80,000	(75,672)
Purchased professional services	29,239	32,274	35,000	(2,726)
Purchased property services	41,317	25,120	-	25,120
Food and milk	1,772,458	1,766,113	2,040,000	(273,887)
Supplies	34,438	35,328	-	35,328
Property and equipment	20,716	51,331	60,000	(8,669)
Other	185,388	-	200,000	(200,000)
Total Expenditures	3,789,661	3,636,381	$ 4,377,000	$ (740,619)
Receipts Over (Under) Expenditures	(431,706)	(413,635)		
Unencumbered Cash, Beginning	3,480,537	3,048,831		
Unencumbered Cash, Ending	$ 3,048,831	$ 2,635,196		

Unified School District #261
Haysville, KS

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	$ 19,439	$ 16,124	$ 32,250	$ (16,126)
Transfer from Supplemental General Fund	141,122	150,000	400,000	(250,000)
Total Receipts	160,561	166,124	$ 432,250	$ (266,126)
Expenditures:				
Instructional Support Staff -				
Certified salaries	77,507	1,023	$ 80,000	$ (78,977)
Insurance	1,733	39	1,750	(1,711)
Social Security	1,174	349	1,200	(851)
Other employee benefits	28	27	50	(23)
Purchased professional services	14,060	3,251	60,000	(56,749)
Other purchased services	9,853	23,559	60,000	(36,441)
Supplies	27,895	9,018	57,514	(48,496)
Total Expenditures	132,250	37,266	$ 260,514	$ (223,248)
Receipts Over (Under) Expenditures	28,311	128,858		
Unencumbered Cash, Beginning	-	28,311		
Unencumbered Cash, Ending	$ 28,311	$ 157,169		

Unified School District #261
Haysville, KS

SPECIAL PURPOSE FUND

PARENT EDUCATION FUND

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

		2025		
	2024 Actual	Actual	Budget	Variance Over (Under)
Receipts:				
State aid	$ 180,800	$ 181,910	$ 185,000	$ (3,090)
Transfer from General Fund	100,000	100,000	100,000	-
Transfer from Supplemental General Fund	209,200	213,090	210,000	3,090
Total Receipts	490,000	495,000	$ 495,000	$ -
Expenditures:				
Student Support Services -				
Certified salaries	386,019	372,101	$ 390,000	$ (17,899)
Non-certified salaries	28,140	29,545	28,000	1,545
Insurance	19,830	35,387	20,000	15,387
Social Security	37,880	40,724	38,000	2,724
Other employee benefits	2,085	1,724	2,000	(276)
Purchased professional services	2,236	3,171	2,300	871
Other purchased services	8,584	9,860	9,000	860
Supplies	5,226	2,387	5,700	(3,313)
Property and equipment	-	101	-	101
Total Expenditures	490,000	495,000	$ 495,000	$ -
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	$ -	$ -		

Unified School District #261
Haysville, KS

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:				
Federal aid	$ 1,346,982	$ 1,319,489	$ 1,300,000	$ 19,489
Tuition	364,366	440,550	300,000	140,550
Medicaid	511,512	237,755	400,000	(162,245)
Transfer from General Fund	6,650,800	7,328,530	8,072,800	(744,270)
Transfer from Supplemental General Fund	6,050,000	5,319,606	2,723,172	2,596,434
Total Receipts	14,923,660	14,645,930	$ 12,795,972	$ 1,849,958
Expenditures:				
Instruction -				
Certified salaries	4,023,947	4,092,675	$ 4,100,000	$ (7,325)
Non-certified salaries	3,365,962	3,416,512	3,900,000	(483,488)
Insurance	864,682	802,854	900,000	(97,146)
Social Security	523,253	530,901	525,000	5,901
Other employee benefits	44,489	52,501	44,500	8,001
Purchased professional services	30,388	21,025	32,000	(10,975)
Other purchased services	5,608	11,442	25,000	(13,558)
Supplies	25,430	28,016	53,500	(25,484)
Property and equipment	6,948	4,740	35,000	(30,260)
Other	1,010	3,163	1,000	2,163
Student Support Services -				
Certified salaries	2,327,376	2,662,733	2,400,000	262,733
Non-certified salaries	419,711	560,658	430,000	130,658
Insurance	218,153	223,224	220,000	3,224
Social Security	196,099	231,312	196,500	34,812
Other employee benefits	6,314	7,259	6,300	959
Purchased professional services	185,536	376,136	250,000	126,136
Other purchased services	14,576	7,360	20,000	(12,640)
Supplies	19,268	27,205	30,000	(2,795)
Instruction Support Staff -				
Certified salaries	407,356	-	408,000	(408,000)
Non-certified salaries	9,836	10,463	10,000	463
Insurance	131	149	200	(51)
Social security	754	802	800	2
Other benefits	32	35	30	5
Supplies	1,946	5,587	20,000	(14,413)

Unified School District #261
Haysville, KS

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)
Expenditures (cont.):				
General Administration -				
Certified salaries	$ 234,216	$ 297,043	$ 234,000	$ 63,043
Non-certified salaries	38,237	123,605	38,000	85,605
Insurance	12,083	18,539	12,000	6,539
Social security	20,000	30,692	20,000	10,692
Other employee benefits	624	705	600	105
Other purchased services	13,019	4,557	20,000	(15,443)
Supplies	3,372	3,080	5,000	(1,920)
Operations and Maintenance -				
Purchased property services	2,122	3,464	4,000	(536)
Electric	36,012	39,050	125,000	(85,950)
Vehicle Operating Services -				
Non-certified salaries	719,142	832,181	750,000	82,181
Insurance	90,781	112,164	91,000	21,164
Social Security	50,166	56,264	50,000	6,264
Other employee benefits	13,907	10,749	14,000	(3,251)
Purchased professional services	23,618	14,879	40,000	(25,121)
Supplies	20,995	22,206	75,000	(52,794)
Total Expenditures	13,977,099	14,645,930	$ 15,086,430	$ (440,500)
Receipts Over (Under) Expenditures	946,561	-		
Unencumbered Cash, Beginning	2,590,031	3,538,515		
Prior Year Cancelled Encumbrances	1,923	-		
Unencumbered Cash, Ending	$ 3,538,515	$ 3,538,515		

Unified School District #261
Haysville, KS

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:				
State aid	$ -	$ 29,323	$ 39,600	$ (10,277)
Transfer from Supplemental General Fund	588,789	665,873	600,000	65,873
Total Receipts	588,789	695,196	$ 639,600	$ 55,596
Expenditures:				
Instruction -				
Certified salaries	400,074	309,064	$ 407,000	$ (97,936)
Insurance	43,728	143,149	45,000	98,149
Social Security	29,477	39,100	30,000	9,100
Other employee benefits	991	1,074	1,000	74
Other purchased services	11,772	7,090	20,215	(13,125)
Supplies	66,222	64,010	85,000	(20,990)
Textbooks	606	585	1,500	(915)
Supplies other	2,959	10,917	10,000	917
Property and equipment	32,960	89,726	65,000	24,726
Total Expenditures	588,789	664,715	$ 664,715	$ -
Receipts Over (Under) Expenditures	-	30,481		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	$ -	$ 30,481		

Unified School District #261
Haysville, KS

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	$ 6,272,359	$ 6,261,548	$ 6,899,595	$ (638,047)
Expenditures:				
Employee Benefits -				
Instruction	4,027,482	4,020,540	$ 4,400,000	$ (379,460)
Student Support Services	506,807	505,933	554,595	(48,662)
Instruction Support Staff	312,991	312,451	350,000	(37,549)
General Administration	88,440	88,288	100,000	(11,712)
School Administration	442,829	442,065	475,000	(32,935)
Central Services	117,920	117,717	125,000	(7,283)
Operations and Maintenance	433,420	432,673	470,000	(37,327)
Student Transportation Services	200,715	200,370	275,000	(74,630)
Food Service Operation	141,755	141,511	150,000	(8,489)
Total Expenditures	6,272,359	6,261,548	$ 6,899,595	$ (638,047)
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	$ -	$ -		

Unified School District #261
Haysville, KS

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	$ 500,000	$ 542,382
Expenditures:		
Property and equipment	-	-
Receipts Over (Under) Expenditures	500,000	542,382
Unencumbered Cash, Beginning	-	500,000
Unencumbered Cash, Ending	$ 500,000	$ 1,042,382

Unified School District #261
Haysville, KS

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:		
Title I	$ 948,942	$ 814,000
Title II A	154,135	170,330
Title III	25,386	26,843
Title VI	55,266	52,070
Spark	123,914	108,854
CMHC	204,206	133,413
Carl Perkins grant	48,416	50,943
SBHC	111,000	189,865
KDHE testing grant	45,413	24,935
Homeless grant	55,000	60,000
Safe and Secure Schools Grant	-	12,500
ESSER III	172,393	-
Total Receipts	1,944,071	1,643,753
Expenditures:		
Title I	948,942	758,314
Title II A	154,135	170,330
Title III	25,386	7,811
Title IV	55,266	52,070
Spark	122,288	108,854
CMHC	189,224	133,413
Carl Perkins grant	54,119	50,943
SBHC	111,000	174,064
KDHE testing grant	45,415	24,682
Homeless grant	55,000	59,999
ESSER III	172,393	31,533
Total Expenditures	1,933,168	1,572,013
Receipts Over (Under) Expenditures	10,903	71,740
Unencumbered Cash, Beginning	(312,468)	(295,924)
Prior Year Cancelled Encumbrances	5,641	(16,213)
Unencumbered Cash, Ending	$ (295,924)	$ (240,397)

Unified School District #261
Haysville, KS

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 and materials	$ 80,648	$ 77,742
Class fees	1,804	-
Fines	23,222	16,118
Textbook rental fees	315,833	291,834
Transfer from General Fund	758,023	-
Transfer from Supplemental General Fund	699,408	171,292
Total Receipts	1,878,938	556,986
Expenditures:		
Instruction -		
Textbooks	37,066	37,792
Textbook refund	3,561	2,803
Supplies	2,237	1,564
Instruction Support Staff -		
Supplies	111,843	105,050
Supplies miscellaneous	87,260	73,899
Total Expenditures	241,967	221,108
Receipts Over (Under) Expenditures	1,636,971	335,878
Unencumbered Cash, Beginning	595,672	2,232,643
Unencumbered Cash, Ending	$ 2,232,643	$ 2,568,521

Unified School District #261
Haysville, KS

BOND AND INTEREST FUND

BOND AND INTEREST FUND

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

		2025		
	2024 Actual	Actual	Budget	Variance 2025 (Under)
Receipts:				
Taxes and Shared Revenue -				
Ad valorem property	$ 2,750,929	$ 2,950,268	$ 2,856,030	$ 94,238
Delinquent tax	68,271	71,019	72,390	(1,371)
Motor vehicle tax	425,894	425,695	422,092	3,603
State aid	6,938,560	7,122,160	7,115,507	6,653
Total Receipts	10,183,654	10,569,142	$ 10,466,019	$ 103,123
Expenditures:				
Interest	2,591,914	2,424,689	$ 2,424,689	$ -
Principal	4,950,000	5,145,000	5,145,000	-
Total Expenditures	7,541,914	7,569,689	$ 7,569,689	$ -
Receipts Over (Under) Expenditures	2,641,740	2,999,453		
Unencumbered Cash, Beginning	12,129,522	14,771,262		
Unencumbered Cash, Ending	$ 14,771,262	$ 17,770,715		

Unified School District #261
Haysville, KS

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:				
Haysville Middle School -				
Alternative MS Pop	$ 600	$ -	$ -	$ 600
Band	783	6,309	6,008	1,084
Crime Stoppers	55	-	55	-
Natural Helpers	948	2,286	1,912	1,322
Scholars Bowl	7	55	-	62
Student Council	143	-	143	-
Vocal Music	3,280	15,822	14,585	4,517
Vocal Music Trips	24,969	104,129	125,659	3,439
Yearbook Activity	1,042	1,867	1,904	1,005
8th Grade Picnic Fund	667	7,103	7,431	339
National Jr Honor Society	1,735	2,242	3,306	671
Science	542	434	406	570
Home Ec	3,669	1,191	1,677	3,183
HMS Grants	-	9,177	8,021	1,156
Haysville West Middle School -				
Art Club	277	-	-	277
Band	2,183	9,681	9,675	2,189
Gorilla Group	9	50	-	59
Scholars Bowl	27	99	126	-
Vocal Music	3,244	6,391	6,080	3,555
Vocal Music Trips	126	8	-	134
Yearbook Activity	9,376	725	4,021	6,080
National Junior Honor Society	1,349	140	-	1,489
Social Studies	203	-	-	203
Science	5,577	3,066	2,751	5,892
Home Ec	74	3,126	2,427	773
Math	231	-	-	231
Balance Fund	-	4,885	-	4,885
Campus High School -				
Art Club	2,045	-	90	1,955
Thespian Troupe 573	6,999	10,787	11,614	6,172
Band	7,436	27,561	31,465	3,532
Baseball Club	22,483	12,489	6,298	28,674
French Club	272	-	105	167
Campus Life	247	-	-	247
Campus Cruiser	1,070	613	1,570	113
Bowling Club	201	2,346	175	2,372
Creative Writing Club	194	-	-	194
Crime Stoppers	670	-	-	670
Cross Country	3,327	1,900	2,023	3,204
Jazz Band	937	70,550	71,140	347
Football Club	4,760	25,592	21,255	9,097
Screamin' Stampede	316	-	-	316

Unified School District #261
Haysville, KS

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 (cont.):				
Campus High School -				
Girls Basketball Club	$ 3,332	$ 2,100	$ -	$ 5,432
Golf Club	900	3,199	1,487	2,612
National Forensics League	1,166	-	-	1,166
National Honor Society	1,027	781	1,597	211
Spanish Club	1,922	-	-	1,922
Natural Helpers	(710)	710	-	-
Chess Club	25	-	-	25
Classy Colts Dance	2,131	4,139	5,675	595
Link Crew	6,497	12,115	11,838	6,774
Poetry Club	-	182	161	21
Quill and Scroll	(28)	28	-	-
PBIS	502	-	-	502
Scholars Bowl	586	500	472	614
Orchestra	4,471	180	249	4,402
Boys Soccer Club	4,462	2,256	2,777	3,941
Softball Club	1,726	8,520	7,805	2,441
Student Council	1,574	9,557	8,854	2,277
Swim Club	1,227	1,455	2,283	399
Robotics	3,050	-	472	2,578
CHS Spirit Squads	9,269	35,554	33,630	11,193
Vocal Music	1,355	14,185	14,090	1,450
Volleyball Club	628	8,297	2,158	6,767
Wrestling Club	5,784	13,193	7,312	11,665
Kreative Kids	963	3,040	3,813	190
Vocal Music Trips	56	-	-	56
Tennis Club	824	-	75	749
Boys Basketball Club	197	2,940	1,124	2,013
FCA	22	-	-	22
Student to Student	(363)	519	156	-
Avid	1,042	400	190	1,252
Girls Soccer Club	(28)	28	75	(75)
Science Club	741	1,500	553	1,688
Environment Fund	3,272	1,592	2,161	2,703
HHS Fund	8,201	192	4,336	4,057
International Baccalaureate	30	-	-	30
Weightlifting Club	109	-	-	109
Gamers Club	19	-	-	19
Track Club	(11)	4,369	1,788	2,570
The Club	728	-	-	728
Title Wave	208	-	-	208

Unified School District #261
Haysville, KS

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 (cont.):				
Campus High School -				
Odyssey of the Mind	$ 161	$ -	$ -	$ 161
Sports Medicine Club	1,215	-	-	1,215
BPA	4,706	939	1,625	4,020
FCCLA	24,625	19,679	9,742	34,562
Tri-M	3,308	641	-	3,949
Tech Ed Club	879	-	-	879
YEK	(101)	12,411	12,015	295
IB	221	877	1,202	(104)
Kay	1,148	15	221	942
Debate	679	2,864	1,885	1,658
Super Colts	1,336	2,424	342	3,418
Electric Car	60	-	-	60
FCCLA Sales	22,452	12,793	15,872	19,373
Talk with Your Hands	24	-	-	24
CSI	797	-	-	797
HOSA	1,240	-	55	1,185
Auto and Tech	-	1,349	1,326	23
Class of 2017	4,914	4,000	4,000	4,914
Class of 2018	3,318	-	-	3,318
Class of 2019	7,584	-	3,000	4,584
Class of 2020	3	-	-	3
Class of 2021	98	-	-	98
Class of 2022	3,091	-	-	3,091
Class of 2023	462	-	(11)	473
Class of 2024	6,270	-	-	6,270
Class of 2025	5,605	9,451	7,077	7,979
Class of 2026	1,883	8,698	6,210	4,371
Class of 2027	1,415	2,455	1,440	2,430
Class of 2028	-	2,101	1,237	864
Colt Branded	1,331	42,185	36,572	6,944
Stompin Grounds	1,737	65,190	62,630	4,297
Freeman Elementary	-	15,218	6,630	8,588
Nelson Elementary	-	7,802	218	7,584
Oatville Elementary	-	46,833	33,473	13,360
Prairie Elementary	-	17,546	3,097	14,449
Rex Elementary	-	14,810	5,551	9,259
Ruth Clark Elementary	-	11,643	2,599	9,044
Total Student Organizations	279,440	764,079	675,061	368,458

Unified School District #261
Haysville, KS

AGENCY FUNDS

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

	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Sales Tax Funds:				
Haysville Middle School	$ 3,165	$ 3,491	$ 3,776	$ 2,880
Haysville West Middle School	140	3,879	4,071	(52)
Campus High School	3,195	6,845	3,937	6,103
Total Sales Tax Funds	6,500	14,215	11,784	8,931
Payroll Revolving	337,116	917,782	135,039	1,119,859
Total Agency Funds	$ 623,056	$ 1,696,076	$ 821,884	$ 1,497,248

Unified School District #261
Haysville, KS

DISTRICT ACTIVITY FUNDS

SCHEDULE OF RECIEPTS, 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
Gate Receipts:						
Athletics-Haysville Middle School						
Admissions	$ 23,098	$ 31,214	$ 29,584	$ 24,728	$ -	$ 24,728
Athletic Concessions	28,875	22,886	31,459	20,302	-	20,302
Officials	-	13,835	13,065	770	-	770
Event Worker	(320)	680	(50)	410	-	410
Football	445	66	25	486	-	486
Volleyball	539	191	261	469	-	469
Cross Country	515	36	-	551	-	551
MS Soccer	560	15	-	575	-	575
Girls Tennis	96	9	-	105	-	105
Boys Tennis	-	9	-	9	-	9
Boys Basketball	735	93	-	828	-	828
Girls Basketball	437	48	49	436	-	436
Wrestling	315	99	-	414	-	414
Track	1,229	96	-	1,325	-	1,325
Cheerleading	2,802	9,359	7,693	4,468	-	4,468
Spiritwear	8,232	5,214	5,695	7,751	-	7,751
Summer Weights	1,316	-	-	1,316	-	1,316
Entry Fees	1,240	1,400	1,310	1,330	-	1,330
Athletics-Haysville West Middle School						
Admissions	56,803	16,838	29,296	44,345	-	44,345
Athletic Concessions	33,614	24,029	16,307	41,336	-	41,336
Officials	(5,998)	20,193	14,195	-	-	-
Event Worker	(3,945)	8,495	4,550	-	-	-
Football	585	1,713	1,709	589	-	589
Volleyball	1,394	476	516	1,354	-	1,354
Cross Country	4	305	267	42	-	42
MS Soccer	71	491	461	101	-	101
Girls Tennis	(11)	282	277	(6)	-	(6)
Boys Tennis	(462)	462	-	-	-	-
Boys Basketball	25	-	-	25	-	25
Girls Basketball	253	718	733	238	-	238
Wrestling	(125)	1,412	1,287	-	-	-
Track	387	934	917	404	-	404
Cheerleading	3,450	19,547	21,109	1,888	-	1,888
Spiritwear	7,346	7,497	6,191	8,652	-	8,652
Entry Fees	(3,468)	7,927	4,359	100	-	100
Athletics Misc West MS	631	2,413	1,435	1,609	-	1,609
Athletics-Campus High School						
Athletics	(46,391)	119,794	80,643	(7,240)	-	(7,240)
Admissions	67,546	62,924	120,105	10,365	-	10,365
Athletic Concessions	4,640	13,150	14,166	3,624	-	3,624
Officials	(5,975)	5,975	(170)	170	-	170
Event Worker	(15,770)	26,610	10,605	235	-	235
Cross Country	1,479	508	-	1,987	-	1,987
Boys Basketball	(886)	886	-	-	-	-
Girls Basketball	435	-	-	435	-	435
Track	(295)	295	-	-	-	-
Entry Fees	(18)	8,882	6,918	1,946	-	1,946
Total Gate Receipts	165,433	438,006	424,967	178,472	-	178,472

Unified School District #261
Haysville, KS

DISTRICT ACTIVITY FUNDS

SCHEDULE OF RECIEPTS, 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
School Projects:						
Haysville Middle School						
Locker/Planner/ID	$ 18,472	$ 489	$ -	$ 18,961	$ -	$ 18,961
PE Uniform	15	-	-	15	-	15
Band Instrument Rental	60	-	-	60	-	60
Orchestra Instrument Rental	120	-	-	120	-	120
Yearbook	846	64	-	910	-	910
Athletic Fee	17	-	-	17	-	17
Lost/Damaged Textbooks	55	-	-	55	-	55
Chromebook Fees	169	-	-	169	-	169
Faculty Usage	-	1,750	1,750	-	-	-
Interest	1,312	247	-	1,559	-	1,559
Student Activity	1,154	76	89	1,141	-	1,141
Student Vending	294	67	168	193	-	193
PBIS	1,734	7,826	8,860	700	-	700
Field Trips	1,546	-	-	1,546	-	1,546
Giving Tree	120	-	-	120	-	120
PE Locks	195	-	-	195	-	195
Media Center	101	1,313	824	590	-	590
School Supply Machines	659	-	-	659	-	659
Staff Social	2,389	2,570	4,959	-	-	-
Staff	(1,486)	1,486	-	-	-	-
PTO	(5)	5	-	-	-	-
Special Fundraising	5,514	-	-	5,514	-	5,514
Learning Lab Activities	1,233	815	857	1,191	-	1,191
Home Ec Beef	512	-	24	488	-	488
Orchestra	1,340	9,448	6,870	3,918	-	3,918
School Projects	7,989	-	-	7,989	-	7,989
Haysville West Middle School						
Locker/Planner/ID	-	10	-	10	-	10
PE Uniform	10,121	2,302	7,996	4,427	-	4,427
Band Instrument Rental	285	691	422	554	-	554
Orchestra Instrument Rental	596	625	711	510	-	510
Yearbook	(2,060)	5,365	3,305	-	-	-
Athletic Fee	15,096	3,659	15,472	3,283	-	3,283
Lost/Damaged Textbooks	3,522	-	400	3,122	-	3,122
Chromebook Fees	940	840	940	840	-	840
Interest	693	196	53	836	-	836
2nd Step	1,000	-	-	1,000	-	1,000
Student Activity	6,829	153	488	6,494	-	6,494
Student Vending	102	42	144	-	-	-
PBIS	458	3,950	4,553	(145)	-	(145)
Giving Tree	415	3,194	2,441	1,168	-	1,168
PE Locks	810	120	-	930	-	930
Media Center	2,593	1,543	1,439	2,697	-	2,697
Fem. Product Machine	156	-	-	156	-	156
School Supply Machines	234	44	-	278	-	278
Staff Social	81	765	846	-	-	-
Staff	6	2,662	2,668	-	-	-
PTO	3,195	5,966	9,161	-	-	-

Unified School District #261
Haysville, KS

DISTRICT ACTIVITY FUNDS

SCHEDULE OF RECIEPTS, 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
School Projects (cont.):						
Haysville West Middle School						
Special Fundraising	$ 1,157	$ -	$ -	$ 1,157	$ -	$ 1,157
Home Ec Beef	(316)	340	170	(146)	-	(146)
Orchestra	7,605	4,761	4,869	7,497	-	7,497
School Projects	5,489	3,468	2,924	6,033	-	6,033
HWMS Grant	196	5,092	4,603	685	-	685
Campus High School						
Yearbook	8,280	1,143	4,103	5,320	-	5,320
Athletic Fee	21	1,400	1,196	225	-	225
Security - Parking	-	5,560	4,960	600	-	600
Exam Fee	2,164	6,914	5,228	3,850	-	3,850
Interest	1,651	488	-	2,139	-	2,139
Media Center	193	-	-	193	-	193
Staff Social	134	-	-	134	-	134
SG Scholarship	-	1,000	900	100	-	100
Counseling Projects	366	-	-	366	-	366
School Improvements	2,269	-	(653)	2,922	-	2,922
School Projects	(4,070)	4,780	346	364	-	364
Activities Projects	1,752	6,875	2,325	6,302	-	6,302
Open House Fund	362	-	227	135	-	135
CHS Alumni Fund	400	-	-	400	-	400
IC Projects	200	-	-	200	-	200
CHS Project	2,653	-	2,653	-	-	-
Circle of Friends	431	-	-	431	-	431
Gary Engels Memorial Scholarship	1,110	-	-	1,110	-	1,110
Colt Branded	-	3,000	3,000	-	-	-
Rick Hester CHS Fine Arts Memorial	305	-	-	305	-	305
Total School Projects	121,779	103,104	112,291	112,592	-	112,592
Total District Activity Funds	$ 287,212	$ 541,110	$ 537,258	$ 291,064	$ -	$ 291,064

SINGLE AUDIT SECTION

LOYD GROUP, LLC

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P.O. Box 7
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620-654-7565
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INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

Board of Education
Unified School District 261
Haysville, KS 67060

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, and the Kansas Municipal Audit and Accounting Guide, the financial statement of Unified School District #261, Kansas, (District) as of and for the year ended June 30, 2025, and the related notes to the financial statement which collectively comprise the District's basic financial statement, and have issued our report thereon dated December 5, 2025.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statement, we considered the District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

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

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

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statement is free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statement. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards.*

Unified School District No. 261's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on Unified School District No. 261's response to the findings identified in our audit and described in the accompanying schedule of findings and questioned costs. Unified School District No. 261's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

Purpose of this Report

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

Loyd Group, LLC
Galva, KS
December 5, 2025

LOYD GROUP, LLC

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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH THE UNIFORM GUIDANCE

Board of Education
Unified School District 261
Haysville, KS 67060

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Unified School District #261's (the District) compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on each of the District's major federal programs for the year ended June 30, 2025. The District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the District, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2025.

Basis for Opinion on Each Major Federal Program

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

We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the District's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the District's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the District's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and

the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the District's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the District's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the District's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control over compliance. Accordingly, no such opinion is expressed.

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

Report on Internal Control Over Compliance

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

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

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

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

Loyd Group, LLC
Galva, KS
December 5, 2025

Unified School District #261
Haysville, KS

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2025

Federal Grantor/ Pass Through Grantor/ Program Title	Federal Assistance Listing	Grant Number	Disbursements/ Expenditures
U.S. Department of Education			
Passed Through State Department of Education			
COVID-19 Elementary and Secondary School Emergency Relief Fund	84.425U	DO261	$ 31,533
Special Education Cluster (IDEA)			
Special Education - Grants to States - IDEA Part B	84.027	D0261	1,280,093
Special Education - Preschool Grants	84.173	D0261	39,396
Total Special Education Cluster (IDEA)			1,319,489
Title III	84.365	DO261	7,811
Career and Technical Education	84.048	DO261	50,943
Title I Grants to Local Educational Agencies	84.010	DO261	758,314
Supporting Effective Instruction State Grants	84.367	DO261	170,330
Student Support an Academic Enrichment Program	84.424	DO261	226,134
Homeless Child	84.196	DO261	59,999
SPARK	84.287	D0261	242,267
TOTAL U.S. DEPARTMENT OF EDUCATION			2,866,820
U.S. Department of Health and Human Services			
Passed Through State Department of Education			
COVID-19 ELC Grant	93.323	DO261	24,682
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			24,682
U.S. Department of Agriculture			
Passed Through State Department of Education			
Child Nutrition Cluster			
School Breakfast Program	10.553	DO410	461,023
National School Lunch Program	10.555	DO410	1,679,837
Summer Food Service Program for Children	10.559	DO410	157,218
Total Child Nutrition Cluster			2,298,078
TOTAL U.S. DEPARTMENT OF AGRICULTURE			2,298,078
TOTAL SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS			$ 5,189,580

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Note 1 - Basis of Presentation

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal grant activity of Unified School District Number 261, Haysville, Kansas (the District), under programs of the federal government for the year ended June 30, 2025. The information in the Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the District, it is not intended to and does not present the financial position, changes in net position, or cash flows of the District. The Schedule is presented using a regulatory basis of accounting prescribed by the Kansas Municipal Audit and Accounting Guide (as described in Note 1 to the financial statement), which is the same basis of accounting as the financial statement accompanying this schedule.

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONT.)

Note 2 - Summary of Significant Accounting Policies

(1) Expenditures reported on the Schedule are reported on the regulatory basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

(2) The District has not elected to use the 10 percent *de minimis* indirect cost rate as allowed under the Uniform Guidance.

Note 3 - Funds Expended

Funds where Federal expenditures were receipted and expended:

Food Service Fund	$	2,298,078
Federal Funds Fund		1,572,013
Special Education Fund		1,319,489
Total	$	5,189,580

Unified School District #261
Haysville, Kansas

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended June 30, 2025

Section 1 – Summary of Auditor's Results

Financial Statements

1. Type of auditor's opinion issued on whether the financial statement audited was prepared in accordance with GAAP:	Adverse
2. Internal control over financial reporting:	
a. Material weaknesses identified?	No
b. Significant deficiencies identified?	None Reported
3. Noncompliance material to the financial statements noted?	No

Federal Awards

1. Internal control over major programs:	
a. Material weaknesses identified?	No
b. Significant deficiencies identified?	None Reported
2. Type of auditor's report issued on compliance for major programs:	Unmodified
3. Any audit findings disclosed that are required to be reported in accordance with 2 CFR Section 200.516(a)?	No

4. Identification of major programs:

Name of Federal Program or Cluster	CFDA Number
Child Nutrition Cluster	
School Breakfast Program	10.553
National School Lunch Program	10.555
Summer Food Service Program for Children	10.559

5. Dollar threshold used to distinguish between Type A and Type B programs:	$750,000
6. Auditee qualified as a low-risk auditee?	No

Section 2 – Findings – Financial Statement Audit

No matters were reported.

Section 3 – Findings and Questioned Costs – Major Federal Award Programs

U.S. DEPARTMENT OF AGRICULTURE

Child Nutrition Cluster – Assistance Listing Numbers: 10.553, 10.555, 10.559

There were no reportable findings.

Haysville USD 261

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

FINDINGS--FINANCIAL STATEMENTS AUDIT

No reportable findings in this area.

FINDINGS AND QUESTIONED COSTS--MAJOR FEDERAL AWARD PROGRAMS AUDIT

U.S. DEPARTMENT OF EDUCATION

Special Education Cluster – CFDA Numbers 84.027, 84.173

2024-001 SIGNIFICANT DEFICIENCY – SALES TAX PAID

Condition: During our review of IDEA funds, we noted that sales tax was paid on multiple invoices.

Current Status: We no longer consider this an issue.