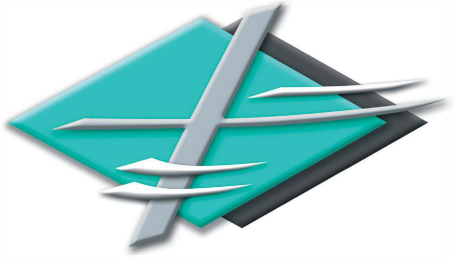
# UNIFIED SCHOOL DISTRICT NUMBER 419
# CANTON, KANSAS

## FINANCIAL STATEMENT

## FISCAL YEAR ENDED JUNE 30, 2026



LOYD GROUP, LLC

Certified Public Accountants

# Unified School District Number 419
# Canton, Kansas

## Fiscal Year Ended June 30, 2026

## TABLE OF CONTENTS


| | | Page Number |
|---|---|---|
| | **ITEM** | |
| Independent Auditor's Report | | 1 - 3 |
| | **FINANCIAL SECTION** | |
| Statement 1 | Summary Statement of Receipts, Expenditures and Unencumbered Cash – Regulatory Basis | 4 |
| | Notes to the Financial Statement | 5 - 11 |
| | **REGULATORY–REQUIRED SUPPLEMENTARY INFORMATION** | |
| Schedule 1 | Summary of Expenditures – Actual and Budget – Regulatory Basis | 12 |
| Schedule 2 | Schedule of Receipts and Expenditures – Actual and Budget - Regulatory Basis | |
| | **GENERAL FUNDS** | |
| 2-1 | General Fund | 13 - 15 |
| 2-2 | Supplemental General Fund | 16 |
| | **SPECIAL PURPOSE FUNDS** | |
| 2-3 | At Risk (4 Yr Old) Fund | 17 |
| 2-4 | At Risk (K-12) Fund | 18 |
| 2-5 | Bilingual Fund | 19 |
| 2-6 | Capital Outlay Fund | 20 |
| 2-7 | Driver Training Fund | 21 |
| 2-8 | Food Service Fund | 22 |
| 2-9 | Professional Development Fund | 23 |
| 2-10 | Special Education Fund | 24 |
| 2-11 | Career and Postsecondary Education Fund | 25 |
| 2-12 | KPERS Special Retirement Contribution Fund | 26 |
| 2-13 | Contingency Reserve Fund | 27 |
| 2-14 | Gift and Grants Fund | 28 |
| 2-15 | Student Scholarship Fund | 29 |
| 2-16 | Textbook & Student Material Revolving Fund | 30 |
| 2-17 | Federal Funds Fund | 31 |
| 2-18 | ESSER III | 32 |
| 2-19 | Title I Fund | 33 |
| 2-20 | Title II-A Teacher Quality Fund | 34 |
| 2-21 | Construction Project 2025 Fund | 35 |

**Unified School District Number 419**
**Canton, Kansas**

**Fiscal Year Ended June 30, 2026**

## TABLE OF CONTENTS (CONT.)


| | | Page Number |
|---|---|---|
| | **BOND AND INTEREST FUND** | |
| 2-22 | Bond and Interest Fund | 36 |
| | **AGENCY FUNDS** | |
| Schedule 3 | Schedule of Receipts and Disbursements – Agency Funds - Regulatory Basis | 37 |
| | **DISTRICT ACTIVITY FUNDS** | |
| Schedule 4 | Schedule of Receipts, Expenditures and Unencumbered Cash – Regulatory Basis - Gate Receipts; School Projects | 38 |

LOYD GROUP, LLC

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

# INDEPENDENT AUDITOR'S REPORT

Board of Education
Unified School District Number 419
P.O. Box 317
Canton, KS 67428

***Adverse and Unmodified Opinions***

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of the Unified School District Number 419, Kansas (District), a Municipality, as of and for the year ended June 30, 2026 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, 2026, 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, 2026, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

***Basis for Adverse and Unmodified Opinions***

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

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

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

***Responsibilities of Management for the Financial Statement***

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

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

***Auditor's Responsibilities for the Audit of the Financial Statement***

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

In performing an audit in accordance with GAAS, we:

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

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

***Supplementary Information***

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

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

We previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of Unified School District Number 419, Kansas as of and for the year ended June 30, 2025 (not presented herein), and have issued their report thereon dated August 2, 2024, which contained an unmodified opinion on the basic financial statement. The 2025 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/accounts-reports/local-government/municipal-services. The 2025 actual column (2025 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures—actual and budget for the year ended June 30, 2026 (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 2025 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 2025 basic financial statement. The 2025 comparative information was subjected to the auditing procedures applied in the audit of the 2025 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 2025 basic financial statement or to the 2025 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 2025 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, 2025, on the basis of accounting described in Note 1.

Loyd Group, LLC

Loyd Group, LLC
Galva, KS
August 1, 2026

# Unified School District Number 419
**Canton, Kansas**

## SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH
**Regulatory Basis**
**For the Year Ended June 30, 2026**

| | Beginning Unencumbered Cash Balance | Receipts | Expenditures | Ending Unencumbered Cash Balance | Add Encumbrances and Accounts Payable | Ending Cash Balance |
|---|---|---|---|---|---|---|
| GENERAL FUNDS: | | | | | | |
| General Fund | $ - | $ 3,978,888 | $ 3,978,888 | $ - | $ 276,918 | $ 276,918 |
| Supplemental General Fund | 103,892 | 1,317,090 | 1,302,258 | 118,724 | 60,844 | 179,568 |
| SPECIAL PURPOSE FUNDS: | | | | | | |
| At Risk (4 Yr Old) Fund | 12,621 | 79,000 | 77,608 | 14,013 | 3,219 | 17,232 |
| At Risk (K-12) Fund | 50,451 | 522,163 | 524,074 | 48,540 | 53,944 | 102,484 |
| Bilingual Fund | - | - | - | - | - | - |
| Capital Outlay Fund | 451,329 | 492,301 | 319,105 | 624,525 | 59,993 | 684,518 |
| Driver Training Fund | 25,561 | 5,330 | 6,704 | 24,187 | 4,741 | 28,928 |
| Food Service Fund | 73,197 | 245,154 | 243,032 | 75,319 | - | 75,319 |
| Professional Development Fund | 38,647 | 15,740 | 15,550 | 38,837 | 826 | 39,663 |
| Special Education Fund | 321,963 | 895,145 | 811,419 | 405,689 | - | 405,689 |
| Career and Postsecondary Education Fund | 38,384 | 116,012 | 113,221 | 41,175 | 12,321 | 53,496 |
| KPERS Special Retirement Contribution Fund | - | 327,410 | 327,410 | - | - | - |
| Contingency Reserve Fund | 280,000 | - | - | 280,000 | - | 280,000 |
| Gift and Grants Fund | 13,538 | 86,007 | 86,757 | 12,788 | 4,534 | 17,322 |
| Student Scholarship Fund | 2,980 | 7,550 | 5,650 | 4,880 | - | 4,880 |
| Textbook & Student Material Revolving Fund | 3,645 | 22,575 | 13,503 | 12,717 | 527 | 13,244 |
| Federal Funds | - | 30,533 | 30,533 | - | - | - |
| ESSER III | - | - | - | - | - | - |
| Title I Fund | (1,212) | 43,862 | 42,650 | - | - | - |
| Title II-A Teacher Quality Fund | - | 20,463 | 20,463 | - | - | - |
| Gate Receipts | - | 68,598 | 68,598 | - | - | - |
| School Projects | 11,676 | 7,818 | 13,670 | 5,824 | - | 5,824 |
| Construction Project - 2025 Fund | - | 4,815,481 | 3,250,885 | 1,564,596 | - | 1,564,596 |
| BOND AND INTEREST FUND: | | | | | | |
| Bond and Interest Fund | 968,504 | 867,062 | 763,088 | 1,072,478 | - | 1,072,478 |
| Total Reporting Entity (Excluding Agency Funds) | $ 2,395,176 | $ 13,964,182 | $ 12,015,066 | $ 4,344,292 | $ 477,867 | $ 4,822,159 |

| COMPOSITION OF CASH: | |
|---|---|
| Checking Account - Citizens State Bank | $ 1,943,537 |
| Board Petty Cash Checking - Citizens State Bank | 1,500 |
| MM Savings Account - First Bank Kansas | 1,564,596 |
| Galva Lunch Account - Farmers State Bank | 25 |
| Certificate of Deposit - Farmers State Bank | 1,300,000 |
| Activity Funds Account - Squarespace Checking - State Bank of Canton | 25 |
| Activity Funds Account - High School Checking - State Bank of Canton | 63,964 |
| Activity Funds Account - High School Certificates of Deposit - State Bank of Canton | 2,039 |
| Total Cash | 4,875,686 |
| Agency Funds per Schedule 3 | (53,527) |
| Total Reporting Entity (Excluding Agency Funds) | $ 4,822,159 |

**UNIFIED SCHOOL DISTRICT NUMBER 419**
**CANTON, KANSAS**

**NOTES TO THE FINANCIAL STATEMENT**

**FISCAL YEAR ENDED JUNE 30, 2026**

## 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

### *(a) Municipal Financial Reporting Entity*

Unified School District Number 419 is a municipal corporation governed by an elected seven-member board. This financial statement presents Unified School District Number 419 (the District), a municipality.

### *(b) Regulatory Basis Fund Types*

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

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

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

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

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

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

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

### *(c) Basis of Accounting*

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

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

## 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT.)

### *(d) Budgetary Information*

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

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

2) Publication in local newspaper on or before September 11th of the proposed budget and notice of public hearing on the budget.

3) Public hearing on or before September 21st, but at least ten days after publication of notice of hearing.

4) Adoption of the final budget on or before October 1st.

5) Adopted budget filed with the county clerk by 5:00 PM on October 1st.

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

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in regulatory receipts other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication, the hearing may be held and the governing body may amend the budget at that time. There were no 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. Encumbrances are commitments by the District for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year end.

A legal operating budget is not required for Capital Project Funds, Trust Funds, and the following Special Purpose Funds: Contingency Reserve, Gifts and Grants, Student Scholarship, Textbook & Student Material Revolving, Federal Funds, ESSER III, Title I, Title II-A Teacher Quality, Gate Receipts, and School Projects.

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

## 2. COMPLIANCE WITH KANSAS STATUTES

Kansas municipalities are subject to the cash-basis law as stated in Kansas Statute 10-1113. The Title I Fund has a negative unencumbered cash balance at June 30, 2025. This is allowable under Kansas Statute 12-1663.

## 3. DEPOSITS AND INVESTMENTS

K.S.A. 9-1401 establishes the depositories which may be used by the District. The statute requires banks eligible to hold the District's funds have a main or branch bank in the county in which the District is located, or an adjoining county if such institution has been designated as an official depository, and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. Effective January 1, 2026, K.S.A. 9-1402 authorizes financial institutions to secure deposits of public moneys of governmental units through the Kansas Collateral Pool (public moneys pooled method as defined by 2025 Senate Substitute for House Bill 2152). The District has no other policies that would further limit interest rate risk.

## 3. DEPOSITS AND INVESTMENTS (CONT.)

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

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

*Custodial credit risk.* Custodial credit risk is the risk that in the event of bank failure, the District's deposits may not be returned to it. State statutes require the District's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka. All deposits were legally secured at June 30, 2026.

At June 30, 2026, the District's carrying amount of deposits was $4,875,687 and the bank balance was $4,927,187. The bank balance was held by four banks resulting in a concentration of credit risk. Of the bank balance, $568,579 was covered by federal depository insurance, $4,358,609 was secured by the Kansas Collateral Pool.

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

## 4. 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 health insurance at a cost it considered to be economically justifiable. For this reason, the school district joined together with other school districts in the State to participate in the ESSDACK Health Insurance Group, a public entity risk pool currently operating as a common risk management and insurance program for 46 participating members. The school district pays an annual premium to ESSDACK Health Insurance Group for its health insurance coverage. The agreement to participate provides that the ESSDACK Health Insurance Group will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of either: Individual Claimants Annual Expenses exceeding $175,000 or Annual Claims that exceed $41,156,010 (inclusive of Max Claims and Fixed Costs). Additional premiums may be due if total claims for the pool are different than what has been anticipated by ESSDACK Health Insurance Group management. The school district continues to carry commercial insurance for all other risks of loss, including (property, casualty, workers compensation, etc.). Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

## 5. INTERFUND TRANSFERS

Operating transfers were as follows:

| From | To | Regulatory Authority | Amount |
|---|---|---|---|
| General Fund | At Risk (4 Yr Old) Fund | K.S.A. 72-6478 | $ 79,000 |
| General Fund | At Risk (K-12) Fund | K.S.A. 72-6478 | 412,163 |
| General Fund | Capital Outlay | K.S.A. 72-6478 | 20,000 |
| General Fund | Driver Training | K.S.A. 72-6478 | - |
| General Fund | Food Service Fund | K.S.A. 72-6478 | 40,000 |
| General Fund | Professional Development Fund | K.S.A. 72-6478 | 15,000 |
| General Fund | Bilingual Fund | K.S.A. 72-6478 | - |
| General Fund | Special Education Fund | K.S.A. 72-6478 | 606,377 |
| General Fund | Career and Postsecondary Education Fund | K.S.A. 72-6478 | 110,000 |
| General Fund | Contingency Reserve Fund | K.S.A. 72-6478 | - |
| Supplemental General Fund | Special Education Fund | K.S.A. 72-6478 | 280,000 |
| Supplemental General Fund | Bilingual Fund | K.S.A. 72-6478 | - |
| Supplemental General Fund | At Risk (K-12) Fund | K.S.A. 72-6478 | 110,000 |
| Total | | | $ 1,672,540 |

## 6. LONG-TERM DEBT

Changes in long-term liabilities for the District for the year ended June 30, 2026, were as follows:

| Issue | Interest Rate | Date of Issue | Amount of Issue | Date of Final Maturity | Balance Beginning of Year | Additions | Reductions/ Payments | Balance End of Year | Interest Paid |
|---|---|---|---|---|---|---|---|---|---|
| General Obligation Bonds: | | | | | | | | | |
| Series 2012 | 2.50 - 3.00% | 07-01-12 | $ 8,550,000 | 09-01-32 | $ 4,980,000 | $ - | $ 525,000 | $ 4,455,000 | $ 129,800 |
| Series 2025 | 4.0-4.25% | 04-22-25 | $ 4,650,000 | 09-01-35 | 4,650,000 | - | - | 4,650,000 | 113,288 |
| Total General Obligations | | | | | 9,630,000 | - | 525,000 | 9,105,000 | 243,088 |
| Total Contractual Indebtedness | | | | | $ 9,630,000 | $ - | $ 525,000 | $ 9,105,000 | $ 243,088 |

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

| | Year | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| | 2027 | 2028 | 2029 | 2030 | 2031 | 2032-2036 | 2037-2041 | Total |
| Principal | | | | | | | | |
| General Obligation Bonds: | | | | | | | | |
| Series 2012 | $ 550,000 | $ 580,000 | $ 605,000 | $ 635,000 | $ 665,000 | $ 1,420,000 | $ - | $ 4,455,000 |
| Series 2025 | - | - | - | - | - | 2,120,000 | 2,530,000 | 4,650,000 |
| Total Principal | 550,000 | 580,000 | 605,000 | 635,000 | 665,000 | 3,540,000 | 2,530,000 | 9,105,000 |
| Interest | | | | | | | | |
| General Obligation Bonds: | | | | | | | | |
| Series 2012 | 116,363 | 102,238 | 86,669 | 69,619 | 51,744 | 43,050 | - | 469,681 |
| Series 2025 | 193,288 | 193,288 | 193,288 | 193,288 | 193,288 | 834,900 | 156,594 | 1,957,932 |
| Total Interest | 309,650 | 295,526 | 279,957 | 262,907 | 245,032 | 877,950 | 156,594 | 2,427,613 |
| Total Principal and Interest | $ 859,650 | $ 875,526 | $ 884,957 | $ 897,907 | $ 910,032 | $ 4,417,950 | $ 2,686,594 | $ 11,532,613 |

## 7. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS

### *(a) Other Post-Employment Benefits*

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

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

### *(b) Death and Disability Other Post Employment Benefits*

As provided by K.S.A. 74-4927, disabled members in the Kansas Public Employees Retirement System (KPERS) receive long-term disability benefits and life insurance benefits. The plan is administered through a trust held by KPERS that is funded to pay annual benefit payments. The employer contribution rate is set at 1% for the year ended June 30, 2026.

### *(c) Compensated Absences*

Vacation, sick leave and other compensated absences are recorded as expenditures in governmental funds when they are paid.

## 7. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS (CONT.)

### *(c) Compensated Absences (Cont.)*

Classified employees are allowed 80 hours of sick leave per year, with a maximum accumulation of 60 days. Sick leave for part-time certified employees shall be on a proportioned basis. Sick leave benefits for governmental funds are not accrued in the financial statements because they do not vest. When an employee leaves the District, they do not receive any compensation for unused sick leave.

Classified full-time staff meeting length of service requirements are allowed 80 hours (10 days) of paid vacation. The Superintendent is allowed 15 days of vacation per year during the first five years of employment. After five years, 20 days are allowed. Certified staff are not granted paid vacation time.

Certified employees are granted 72 hours (9 days) of sick leave per year, with a maximum accumulation of 60 days. Some certified employees have sick leave benefits paid at retirement. No liability is recorded for nonvesting accumulating rights to receive sick pay benefits. All employees can use sick leaves by the hour.

Certified staff are granted compensated absences in the form of personal leave days. They are allowed 32 hours (4 days) per year. If the current year hours are not utilized, the last 16 hours become accumulated personal leave hours while the first 16 hours, which are subject to the buyback, can either be bought back or turned into accumulated personal leave hours. Teachers must notify the central office on or before the last student contact day if requesting buyback of the first 16 hours; otherwise the hours will automatically become accumulated personal leave hours. Once personal leave hours are maxed out, any remaining hours will be converted to sick leave hours. Buyback for the first 16 hours will total the rate of 1/181 X 0.5 X remaining unused hours X the teacher's salary (excludes all extra pay), divided by 8.

### *(d) Termination Benefits*

The District provides an early retirement program for certain eligible employees. Employees are eligible if they are currently certified employees, eligible for KPERS 85 and OUT, have 15 or more consecutive years of employment in a certified position with the District, and are not more than 67 years of age. Noncertified employees and administrators are also eligible if they are working at least 1,500 hours a year.

The early retirement benefit shall be a monthly payment determined by utilization of the percentage opposite the year of benefit utilization on the following table. The percentage for the year of benefit shall be multiplied by the teacher's last annual contract salary, or the employee's salary paid in the 12 months immediately prior to the date of early retirement, excluding any payment for accumulated sick leave or vacation time. The payment shall be paid monthly (1/12 of benefit for that year), and will cease at the end of the month in which the employees 67th birthday occurs, or at the end of the five year payment period, whichever occurs first. Monthly payments shall begin in July following final action by the board.

| Year of Benefit | Annual Salary |
|---|---|
| 1st Year | 20% |
| 2nd Year | 18% |
| 3rd Year | 16% |
| 4th Year | 14% |
| 5th Year | 12% |

Payments to retired employees under this plan were $0.00 for the year ended June 30, 2026.

## 8. DEFINED BENEFIT PENSION PLAN

**General Information about the Pension Plan**

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

## 8. DEFINED BENEFIT PENSION PLAN (CONT.)

***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 11.60% and 11.54% respectively, for the fiscal year ended June 30, 2025. The actuarially determined employer contribution rate and the statutory contribution rate was 11.78% and 11.68%, respectively, for the fiscal year ended June 30, 2026.

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

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

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

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

The State of Kansas is required to contribute the statutory required employer's share, except for retired District employees. The District is responsible for the employers portion of the cost of retired District employees. The District received and remitted amounts equal to the statutory contribution rate, which totaled $327,410 for the year ended June 30, 2026.

**Net Pension Liability**

At June 30, 2026, the District's proportionate share of the collective net pension liability reported by KPERS was $2,581,809. The net pension liability was measured as of June 30, 2025, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2024, which was rolled forward to June 30, 2025. 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, 2025. 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 publically available on the website at www.kspers.gov or can be obtained as described above.

## 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, based on subsequent audits will not have a material effect on the individual governmental funds or the overall financial position of the District.

## 9. CLAIMS AND JUDGMENTS (CONT.)

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

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; employee injuries; and natural disasters. The District has purchased commercial insurance for these potential risks. There have been no significant reductions in insurance coverage from 2025 to 2026, and there were no settlements that exceeded insurance coverage in the past three years.

## 10. SUBSEQUENT EVENT

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

# UNIFIED SCHOOL DISTRICT NUMBER 419
# CANTON, KANSAS

## REGULATORY-REQUIRED
## SUPPLEMENTARY INFORMATION

## FOR THE YEAR ENDED JUNE 30, 2026

# Unified School District Number 419
# Canton, Kansas

## SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
**Regulatory Basis**
**(Budgeted Funds Only)**
**For the Year Ended June 30, 2026**

| | 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 | $ 4,199,459 | $ (300,964) | $ 80,393 | $ 3,978,888 | $ 3,978,888 | $ - |
| Supplemental General Fund | 1,402,481 | (100,223) | - | 1,302,258 | 1,302,258 | - |
| SPECIAL PURPOSE FUNDS: | | | | | | |
| At Risk (4 Yr Old) Fund | 107,620 | - | - | 107,620 | 77,608 | (30,012) |
| At Risk (K-12) Fund | 525,450 | - | - | 525,450 | 524,074 | (1,376) |
| Bilingual Fund | 5,000 | - | - | 5,000 | - | (5,000) |
| Capital Outlay Fund | 914,898 | - | - | 914,898 | 319,105 | (595,793) |
| Driver Training Fund | 29,610 | - | - | 29,610 | 6,704 | (22,906) |
| Food Service Fund | 368,432 | - | - | 368,432 | 243,032 | (125,400) |
| Professional Development Fund | 58,646 | - | - | 58,646 | 15,550 | (43,096) |
| Special Education Fund | 1,171,963 | - | - | 1,171,963 | 811,419 | (360,544) |
| Career and Postsecondary Education Fund | 156,385 | - | - | 156,385 | 113,221 | (43,164) |
| KPERS Special Retirement Contribution Fund | 346,514 | - | - | 346,514 | 327,410 | (19,104) |
| BOND AND INTEREST FUND: | | | | | | |
| Bond and Interest Fund | 768,088 | - | - | 768,088 | 763,088 | (5,000) |

# Unified School District Number 419

**Canton, Kansas**

**GENERAL FUND**

**GENERAL FUND**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**

**Regulatory Basis**

**For the Year Ended June 30, 2026**

**(With Comparative Actual Totals for the Prior Year Ended June 30, 2025)**

| | | 2026 | | |
|---|---|---|---|---|
| | 2025 Actual | Actual | Budget | Variance Over (Under) |
| Receipts: | | | | |
| State aid | $ 3,313,644 | $ 3,464,791 | $ 3,677,207 | $ (212,416) |
| State aid reimbursement | 6,250 | - | - | - |
| Special education aid | 430,956 | 433,704 | 522,252 | (88,548) |
| Miscellaneous reimbursements | 53,985 | 80,393 | - | 80,393 |
| Total Receipts | 3,804,835 | 3,978,888 | $ 4,199,459 | $ (220,571) |
| Expenditures: | | | | |
| Instruction - | | | | |
| Certified salaries | 276,247 | 351,667 | $ 304,459 | $ 47,208 |
| Non-certified salaries | 162,127 | 144,901 | 165,000 | (20,099) |
| Insurance | 152,439 | 156,775 | 175,000 | (18,225) |
| Social Security | 35,162 | 36,082 | 35,000 | 1,082 |
| Other benefits | 21,539 | 21,834 | 35,000 | (13,166) |
| Purchased professional services | 13,270 | 6,036 | 20,000 | (13,964) |
| Purchased property services | 30,819 | 33,598 | 32,000 | 1,598 |
| Other purchased services | 8,647 | 142 | 10,000 | (9,858) |
| Teaching supplies | 25,877 | 40,283 | 30,000 | 10,283 |
| Textbooks | 7,019 | - | 50,000 | (50,000) |
| Supplies | 53,694 | 59,004 | 60,000 | (996) |
| Property and equipment | 240 | 4,286 | 10,000 | (5,714) |
| Miscellaneous supplies | 56,793 | 60,890 | 60,000 | 890 |
| Other | 2,310 | 2,827 | 5,000 | (2,173) |
| Student Support Services - | | | | |
| Certified salaries | 18,000 | 16,000 | - | 16,000 |
| Non-certified salaries | 73,221 | 77,164 | 65,000 | 12,164 |
| Insurance | 7,953 | 4,459 | 8,500 | (4,041) |
| Social Security | 3,773 | 9,397 | 2,000 | 7,397 |
| Other benefits | 853 | 552 | 1,000 | (448) |
| Purchased professional services | 308 | - | 500 | (500) |
| Other purchased services | 745 | 809 | 5,000 | (4,191) |
| Supplies | 3,471 | 783 | 5,000 | (4,217) |
| Property and equipment | 2,910 | 1,631 | 3,500 | (1,869) |
| Other | 1,670 | 1,750 | 2,000 | (250) |
| Instruction Support Staff - | | | | |
| Non-certified salaries | 26,355 | 17,294 | 25,000 | (7,706) |
| Social Security | 1,969 | 1,312 | 2,000 | (688) |
| Other benefits | 321 | 442 | 10,500 | (10,058) |
| Books and periodicals | 2,267 | 1,963 | 14,000 | (12,037) |

# Unified School District Number 419
**Canton, Kansas**

**GENERAL FUND**

**GENERAL FUND**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**
**Regulatory Basis**
**For the Year Ended June 30, 2026**
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2025)**

| | 2025 Actual | 2026 Actual | 2026 Budget | 2026 Variance Over (Under) |
|---|---|---|---|---|
| Expenditures (cont.): | | | | |
| General Administration - | | | | |
| Certified salaries | $ 101,159 | $ 108,872 | $ 105,000 | $ 3,872 |
| Non-certified salaries | 65,295 | 70,079 | 67,000 | 3,079 |
| Insurance | 6,962 | 7,310 | 7,500 | (190) |
| Social Security | 11,427 | 13,044 | 13,500 | (456) |
| Other employee benefits | 726 | 519 | 1,000 | (481) |
| Insurance | 4,020 | 4,048 | 5,000 | (952) |
| Communications | 5,919 | 7,699 | 8,000 | (301) |
| Other purchased services | 79,607 | 97,933 | 90,000 | 7,933 |
| Supplies | 2,122 | 2,260 | 2,500 | (240) |
| Property and equipment | - | 176 | 2,000 | (1,824) |
| Other | 5,317 | 3,607 | 6,000 | (2,393) |
| School Administration - | | | | |
| Certified salaries | 161,877 | 163,700 | 170,000 | (6,300) |
| Non-certified salaries | 85,464 | 84,666 | 90,000 | (5,334) |
| Insurance | 19,116 | 21,930 | 25,000 | (3,070) |
| Social Security | 17,096 | 17,104 | 20,000 | (2,896) |
| Other employee benefits | 2,098 | 1,285 | 3,000 | (1,715) |
| Communications | 8,122 | 15,386 | 8,500 | 6,886 |
| Other purchased services | 650 | 172 | 1,000 | (828) |
| Supplies | 2,866 | 2,669 | 3,000 | (331) |
| Property and equipment | - | - | 2,000 | (2,000) |
| Other | 4,339 | 7,103 | 5,000 | 2,103 |
| Operations and Maintenance - | | | | |
| Non-certified salaries | 184,182 | 145,313 | 150,000 | (4,687) |
| Insurance | 22,656 | 21,930 | 25,000 | (3,070) |
| Social Security | 13,669 | 10,648 | 15,000 | (4,352) |
| Other employee benefits | 3,004 | 798 | 5,000 | (4,202) |
| Water/sewer | 9,657 | 10,760 | 14,000 | (3,240) |
| Repairs and maintenance | 1,698 | 1,420 | 100,000 | (98,580) |
| Repairs and maintenance | 85,685 | 52,769 | 10,000 | 42,769 |
| Insurance | 144,727 | 134,414 | 150,000 | (15,586) |
| Other purchased services | 75,974 | 116,128 | 125,000 | (8,872) |
| Supplies | 19,761 | 21,268 | 20,000 | 1,268 |
| Heating | 32,202 | 25,006 | 35,000 | (9,994) |
| Electricity | 93,418 | 103,036 | 100,000 | 3,036 |
| Motor fuel | 3,652 | 3,446 | 5,000 | (1,554) |
| Property and equipment | - | 5,101 | 5,000 | 101 |
| Other | 7,550 | 9,479 | 5,000 | 4,479 |

# Unified School District Number 419
**Canton, Kansas**

**GENERAL FUND**

**GENERAL FUND**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**
**Regulatory Basis**
**For the Year Ended June 30, 2026**
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2025)**

| | | 2026 | | |
|---|---|---|---|---|
| | 2025 Actual | Actual | Budget | Variance Over (Under) |
| Expenditures (cont.): | | | | |
| Vehicle Operating Services - | | | | |
| Non-certified salaries | $ 113,140 | $ 120,354 | $ 115,000 | $ 5,354 |
| Insurance | 14,042 | 14,666 | 15,000 | (334) |
| Social Security | 8,460 | 9,043 | 10,000 | (957) |
| Other employee benefits | 770 | 516 | 1,000 | (484) |
| Insurance | 4,611 | 6,022 | 5,000 | 1,022 |
| Motor fuel | 21,944 | 28,123 | 40,000 | (11,877) |
| Other | 18,450 | 33,828 | 25,000 | 8,828 |
| Vehicle & Maintenance Services - | | | | |
| Other purchased services | 11,759 | 14,249 | 15,000 | (751) |
| Other Support Services - | | | | |
| Certified salaries | 50,396 | 53,161 | 55,000 | (1,839) |
| Non-certified salaries | 45,278 | 51,683 | 50,000 | 1,683 |
| Insurance | 14,514 | 15,256 | 15,000 | 256 |
| Social Security | 5,895 | 6,008 | 10,000 | (3,992) |
| Other employee benefits | 669 | 480 | 1,000 | (520) |
| Other | 4,430 | - | 6,000 | (6,000) |
| Outgoing Transfers - | | | | |
| Driver Training Fund | 3,000 | - | - | - |
| Food Service Fund | 36,000 | 40,000 | 40,000 | - |
| Professional Development Fund | 20,000 | 15,000 | 20,000 | (5,000) |
| Special Education Fund | 650,000 | 606,377 | 650,000 | (43,623) |
| Career and Postsecondary Education Fund | 56,000 | 110,000 | 100,000 | 10,000 |
| Contingency Reserve Fund | 13,507 | - | - | - |
| At Risk (4 Year Old) Fund | 65,000 | 79,000 | 95,000 | (16,000) |
| At Risk (K-12) Fund | 330,000 | 412,163 | 350,000 | 62,163 |
| Bilingual Fund | 1,250 | - | 2,000 | (2,000) |
| Capital Outlay Fund | 43,704 | 20,000 | 45,000 | (25,000) |
| Adjustment to comply with legal max | - | - | (300,964) | 300,964 |
| Legal General Fund Budget | 3,804,835 | 3,978,888 | 3,898,495 | 80,393 |
| Adjustment for qualifying budget credits | - | - | 80,393 | (80,393) |
| Total Expenditures | 3,804,835 | 3,978,888 | $ 3,978,888 | $ - |
| Receipts Over (Under) Expenditures | - | - | | |
| Unencumbered Cash, Beginning | - | - | | |
| Unencumbered Cash, Ending | $ - | $ - | | |

# Unified School District Number 419
**Canton, Kansas**

**GENERAL FUND**

**SUPPLEMENTAL GENERAL FUND**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**
**Regulatory Basis**
**For the Year Ended June 30, 2026**
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2025)**

| | | 2026 | | |
|---|---|---|---|---|
| | 2025 Actual | Actual | Budget | Variance Over (Under) |
| Receipts: | | | | |
| Taxes and Shared Revenue - | | | | |
| Ad valorem property | $ 925,153 | $ 897,888 | $ 949,708 | $ (51,820) |
| Delinquent tax | 14,433 | 17,407 | 14,218 | 3,189 |
| Motor vehicle tax | 68,130 | 73,991 | 72,631 | 1,360 |
| Recreational vehicle tax | 7,637 | 7,839 | 8,409 | (570) |
| Supplemental state aid | 265,375 | 319,965 | 344,590 | (24,625) |
| Total Receipts | 1,280,728 | 1,317,090 | $ 1,389,556 | $ (72,466) |
| Expenditures: | | | | |
| Instruction - | | | | |
| Certified salaries | 900,063 | 849,017 | $ 1,002,481 | $ (153,464) |
| Social Security | 61,481 | 62,496 | 70,000 | (7,504) |
| Other employee benefits | 761 | 745 | 2,000 | (1,255) |
| Outgoing Transfers - | | | | |
| Special Education Fund | 185,439 | 280,000 | 200,000 | 80,000 |
| At Risk (K-12) Fund | 110,000 | 110,000 | 125,000 | (15,000) |
| Bilingual Fund | 1,750 | - | 3,000 | (3,000) |
| Adjustment to comply with legal max | - | - | (100,223) | 100,223 |
| Total Expenditures | 1,259,494 | 1,302,258 | $ 1,302,258 | $ - |
| Receipts Over (Under) Expenditures | 21,234 | 14,832 | | |
| Unencumbered Cash, Beginning | 82,658 | 103,892 | | |
| Unencumbered Cash, Ending | $ 103,892 | $ 118,724 | | |

# Unified School District Number 419
**Canton, Kansas**

## SPECIAL PURPOSE FUND

## AT RISK (4 YR OLD) FUND

## SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
**Regulatory Basis**
**For the Year Ended June 30, 2026**
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2025)**

| | | 2026 | | |
|---|---|---|---|---|
| | 2025 Actual | Actual | Budget | Variance Over (Under) |
| Receipts: | | | | |
| Transfer from General Fund | $ 65,000 | $ 79,000 | $ 95,000 | $ (16,000) |
| Expenditures: | | | | |
| Instruction - | | | | |
| Certified salaries | 47,276 | 53,083 | $ 65,000 | $ (11,917) |
| Non-certified salaries | 12,897 | 20,510 | 30,120 | (9,610) |
| Social Security | 4,069 | 3,890 | 6,000 | (2,110) |
| Other employee benefits | 50 | 42 | 500 | (458) |
| Supplies | - | 83 | 6,000 | (5,917) |
| Total Expenditures | 64,292 | 77,608 | $ 107,620 | $ (30,012) |
| Receipts Over (Under) Expenditures | 708 | 1,392 | | |
| Unencumbered Cash, Beginning | 11,913 | 12,621 | | |
| Unencumbered Cash, Ending | $ 12,621 | $ 14,013 | | |

# Unified School District Number 419
**Canton, Kansas**

## SPECIAL PURPOSE FUND

## AT RISK (K-12) FUND

## SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
**Regulatory Basis**
**For the Year Ended June 30, 2026**
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2025)**

| | | 2026 | | |
|---|---|---|---|---|
| | 2025 Actual | Actual | Budget | Variance Over (Under) |
| Receipts: | | | | |
| Transfer from General Fund | $ 330,000 | $ 412,163 | $ 350,000 | $ 62,163 |
| Transfer from Supplemental General Fund | 110,000 | 110,000 | 125,000 | (15,000) |
| Total Receipts | 440,000 | 522,163 | $ 475,000 | $ 47,163 |
| Expenditures: | | | | |
| Instruction - | | | | |
| Certified salaries | 325,536 | 438,048 | $ 330,000 | $ 108,048 |
| Non-certified salaries | 56,031 | 29,210 | 50,000 | (20,790) |
| Social Security | 27,651 | 31,786 | 35,000 | (3,214) |
| Insurance | 7,021 | 590 | 10,000 | (9,410) |
| Other employee benefits | 3,384 | 420 | 5,000 | (4,580) |
| Supplies | 4,882 | 6,244 | 16,350 | (10,106) |
| Textbooks | 3,926 | 1,999 | 10,000 | (8,001) |
| Supplies - technology related | 11,640 | 15,777 | 15,000 | 777 |
| Student Transportation Services - | | | | |
| Non-certified salaries | - | - | 50,000 | (50,000) |
| Social Security | - | - | 4,000 | (4,000) |
| Other employee benefits | - | - | 100 | (100) |
| Total Expenditures | 440,071 | 524,074 | $ 525,450 | $ (1,376) |
| Receipts Over (Under) Expenditures | (71) | (1,911) | | |
| Unencumbered Cash, Beginning | 50,522 | 50,451 | | |
| Unencumbered Cash, Ending | $ 50,451 | $ 48,540 | | |

# Unified School District Number 419
**Canton, Kansas**

## SPECIAL PURPOSE FUND

## BILINGUAL FUND

## SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
**Regulatory Basis**
**For the Year Ended June 30, 2026**
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2025)**

| | | 2026 | | |
|---|---|---|---|---|
| | 2025 Actual | Actual | Budget | Variance Over (Under) |
| Receipts: | | | | |
| Transfer from General Fund | $ 1,250 | $ - | $ 2,000 | $ (2,000) |
| Transfer from Supplemental General Fund | 1,750 | - | 3,000 | (3,000) |
| Total Receipts | 3,000 | - | $ 5,000 | $ (5,000) |
| Expenditures: | | | | |
| Instruction - | | | | |
| Certified salaries | 3,000 | - | $ 5,000 | $ (5,000) |
| Receipts Over (Under) Expenditures | - | - | | |
| Unencumbered Cash, Beginning | - | - | | |
| Unencumbered Cash, Ending | $ - | $ - | | |

# Unified School District Number 419
**Canton, Kansas**

## SPECIAL PURPOSE FUND

## CAPITAL OUTLAY FUND

## SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
**Regulatory Basis**
**For the Year Ended June 30, 2026**
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2025)**

| | | 2026 | | |
|---|---|---|---|---|
| | 2025 Actual | Actual | Budget | Variance Over (Under) |
| Receipts: | | | | |
| Taxes and Shared Revenue - | | | | |
| Ad valorem property | $ 331,173 | $ 347,095 | $ 342,034 | $ 5,061 |
| Delinquent tax | 5,857 | 6,628 | 5,080 | 1,548 |
| Motor vehicle tax | 28,012 | 28,989 | 28,276 | 713 |
| Recreational vehicle tax | 3,123 | 2,892 | 3,274 | (382) |
| Capital outlay state aid | 40,419 | 39,895 | 39,905 | (10) |
| Transfer from General Fund | 43,704 | 20,000 | 45,000 | (25,000) |
| Interest on idle funds | 46,575 | 34,752 | - | 34,752 |
| Miscellaneous reimbursements | - | 12,050 | - | 12,050 |
| Total Receipts | 498,863 | 492,301 | $ 463,569 | $ 28,732 |
| Expenditures: | | | | |
| Instruction - | | | | |
| Supplies | 7,364 | 21,305 | $ 65,000 | $ (43,695) |
| Property and equipment | 18,235 | 7,014 | 50,000 | (42,986) |
| General Administration - | | | | |
| Property and equipment | - | 1,876 | 50,000 | (48,124) |
| School Administration - | | | | |
| Property and equipment | - | 19,855 | 50,000 | (30,145) |
| Operations and Maintenance - | | | | |
| Classified salaries | 94,273 | 44,617 | 614,898 | (570,281) |
| Property and equipment | 15,875 | 25,442 | 20,000 | 5,442 |
| Transportation - | | | | |
| Other purchased services | 17,001 | - | 50,000 | (50,000) |
| Property and equipment | 91,928 | 99,202 | 15,000 | 84,202 |
| Other Property Support Services | 1,199 | 8,350 | - | 8,350 |
| Facility Acquisition and Contruction Services - | | | | |
| New building construction | 22,000 | (10,835) | - | (10,835) |
| Building improvements | 272,828 | 102,279 | - | 102,279 |
| Total Expenditures | 540,703 | 319,105 | $ 914,898 | $ (595,793) |
| Receipts Over (Under) Expenditures | (41,840) | 173,196 | | |
| Unencumbered Cash, Beginning | 493,169 | 451,329 | | |
| Unencumbered Cash, Ending | $ 451,329 | $ 624,525 | | |

# Unified School District Number 419
**Canton, Kansas**

## SPECIAL PURPOSE FUND

## DRIVER TRAINING FUND

## SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
**Regulatory Basis**
**For the Year Ended June 30, 2026**
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2025)**

| | | 2026 | | |
|---|---|---|---|---|
| | 2025 Actual | Actual | Budget | Variance Over (Under) |
| Receipts: | | | | |
| State aid | $ 4,350 | $ 2,880 | $ 4,050 | $ (1,170) |
| Miscellaneous reimbursements | 3,000 | 2,450 | - | 2,450 |
| Transfer from General Fund | 3,000 | - | - | - |
| Total Receipts | 10,350 | 5,330 | $ 4,050 | $ 1,280 |
| Expenditures: | | | | |
| Instruction - | | | | |
| Certified salaries | 8,718 | 5,768 | $ 20,000 | $ (14,232) |
| Social Security | 667 | 441 | 2,000 | (1,559) |
| Other employee benefits | 308 | 36 | 1,000 | (964) |
| General supplemental supplies | 98 | - | 1,000 | (1,000) |
| Operations and Maintenance - | | | | |
| Motor fuel | 509 | 459 | 2,610 | (2,151) |
| Other | - | - | 3,000 | (3,000) |
| Total Expenditures | 10,300 | 6,704 | $ 29,610 | $ (22,906) |
| Receipts Over (Under) Expenditures | 50 | (1,374) | | |
| Unencumbered Cash, Beginning | 25,511 | 25,561 | | |
| Unencumbered Cash, Ending | $ 25,561 | $ 24,187 | | |

# Unified School District Number 419
**Canton, Kansas**

## SPECIAL PURPOSE FUND

## FOOD SERVICE FUND

## SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
**Regulatory Basis**
**For the Year Ended June 30, 2026**
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2025)**

| | | 2026 | | |
|---|---|---|---|---|
| | 2025 Actual | Actual | Budget | Variance Over (Under) |
| Receipts: | | | | |
| State aid | $ 1,877 | $ 1,814 | $ 1,720 | $ 94 |
| Federal aid | 128,707 | 123,060 | 147,390 | (24,330) |
| Student sales - lunch and milk | 66,644 | 74,189 | 81,750 | (7,561) |
| Student sales - breakfast | - | - | 17,000 | (17,000) |
| Adult sales | 4,608 | 6,091 | 7,375 | (1,284) |
| Transfer from General Fund | 36,000 | 40,000 | 40,000 | - |
| Total Receipts | 237,836 | 245,154 | $ 295,235 | $ (50,081) |
| Expenditures: | | | | |
| Operations and Maintenance - | | | | |
| Property and equipment | - | 2,416 | $ 50,000 | $ (47,584) |
| Food Service Operation - | | | | |
| Food service management | 233,739 | 235,316 | 293,432 | (58,116) |
| Food and milk | 4,356 | - | 5,000 | (5,000) |
| Other purchased services | 1,102 | 5,300 | 20,000 | (14,700) |
| Total Expenditures | 239,197 | 243,032 | $ 368,432 | $ (125,400) |
| Receipts Over (Under) Expenditures | (1,361) | 2,122 | | |
| Unencumbered Cash, Beginning | 74,558 | 73,197 | | |
| Unencumbered Cash, Ending | $ 73,197 | $ 75,319 | | |

# Unified School District Number 419
**Canton, Kansas**

## SPECIAL PURPOSE FUND

## PROFESSIONAL DEVELOPMENT FUND

## SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
**Regulatory Basis**
**For the Year Ended June 30, 2026**
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2025)**

| | | 2026 | | |
|---|---|---|---|---|
| | 2025 Actual | Actual | Budget | Variance Over (Under) |
| Receipts: | | | | |
| Professional development | $ 1,636 | $ 740 | $ - | $ 740 |
| Transfer from General Fund | 20,000 | 15,000 | 20,000 | (5,000) |
| Total Receipts | 21,636 | 15,740 | $ 20,000 | $ (4,260) |
| Expenditures: | | | | |
| Instruction Support Staff - | | | | |
| Certified salaries | - | - | $ 10,000 | $ (10,000) |
| Inservice expenses | 3,874 | - | 2,500 | (2,500) |
| Purchased professional services | 8,749 | 15,550 | 46,146 | (30,596) |
| Total Expenditures | 12,623 | 15,550 | $ 58,646 | $ (43,096) |
| Receipts Over (Under) Expenditures | 9,013 | 190 | | |
| Unencumbered Cash, Beginning | 29,634 | 38,647 | | |
| Unencumbered Cash, Ending | $ 38,647 | $ 38,837 | | |

# Unified School District Number 419
**Canton, Kansas**

## SPECIAL PURPOSE FUND

## SPECIAL EDUCATION FUND

## SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
**Regulatory Basis**
**For the Year Ended June 30, 2026**
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2025)**

| | | 2026 | | |
|---|---|---|---|---|
| | 2025 Actual | Actual | Budget | Variance Over (Under) |
| Receipts: | | | | |
| Miscellaneous revenue | $ 5,321 | $ 8,768 | $ - | $ 8,768 |
| Transfer from General Fund | 650,000 | 606,377 | 650,000 | (43,623) |
| Transfer from Supplemental General Fund | 185,439 | 280,000 | 200,000 | 80,000 |
| Total Receipts | 840,760 | 895,145 | $ 850,000 | $ 45,145 |
| Expenditures: | | | | |
| Instruction - | | | | |
| Payment to Special Education | 711,827 | 803,649 | $ 1,000,000 | $ (196,351) |
| Other | - | 112 | 125,000 | (124,888) |
| Vehicle Operating Services - | | | | |
| Non-certified salaries | 12,573 | 5,780 | 31,463 | (25,683) |
| Social Security | 956 | 431 | 5,000 | (4,569) |
| Other employee benefits | 5 | 5 | 500 | (495) |
| Motor fuel | 1,888 | 1,036 | 5,000 | (3,964) |
| Other | - | 406 | 5,000 | (4,594) |
| Total Expenditures | 727,249 | 811,419 | $ 1,171,963 | $ (360,544) |
| Receipts Over (Under) Expenditures | 113,511 | 83,726 | | |
| Unencumbered Cash, Beginning | 208,452 | 321,963 | | |
| Unencumbered Cash, Ending | $ 321,963 | $ 405,689 | | |

# Unified School District Number 419
**Canton, Kansas**

## SPECIAL PURPOSE FUND

## CAREER AND POSTSECONDARY EDUCATION FUND

## SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
**Regulatory Basis**
**For the Year Ended June 30, 2026**
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2025)**

| | | 2026 | | |
|---|---|---|---|---|
| | 2025 Actual | Actual | Budget | Variance Over (Under) |
| Receipts: | | | | |
| Federal aid | $ 738 | $ 2,014 | $ - | $ 2,014 |
| CTE Transportation state aid | 8,331 | 3,998 | 18,000 | (14,002) |
| Transfer from General Fund | 56,000 | 110,000 | 100,000 | 10,000 |
| Total Receipts | 65,069 | 116,012 | $ 118,000 | $ (1,988) |
| Expenditures: | | | | |
| Instruction - | | | | |
| Certified salaries | 42,400 | 87,592 | $ 75,000 | $ 12,592 |
| Insurance | 9,912 | 11,295 | 15,000 | (3,705) |
| Social Security | 3,234 | 5,594 | 6,000 | (406) |
| Other employee benefits | 40 | 72 | 500 | (428) |
| Supplies | 196 | 1,810 | 5,000 | (3,190) |
| Property and equipment | - | 199 | 17,385 | (17,186) |
| Purchased professional services | 738 | 488 | 10,000 | (9,512) |
| Vehicle Operating Services - | | | | |
| Non-certified salaries | 6,027 | 4,742 | 15,000 | (10,258) |
| Other employee benefits | 123 | 74 | 2,500 | (2,426) |
| Social Security | 461 | 363 | - | 363 |
| Other | 23 | 192 | 5,000 | (4,808) |
| Moter fuel | 1,677 | 800 | 5,000 | (4,200) |
| Total Expenditures | 64,831 | 113,221 | $ 156,385 | $ (43,164) |
| Receipts Over (Under) Expenditures | 238 | 2,791 | | |
| Unencumbered Cash, Beginning | 38,146 | 38,384 | | |
| Unencumbered Cash, Ending | $ 38,384 | $ 41,175 | | |

# Unified School District Number 419
**Canton, Kansas**

## SPECIAL PURPOSE FUND

## KPERS SPECIAL RETIREMENT CONTRIBUTION FUND

## SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
**Regulatory Basis**
**For the Year Ended June 30, 2026**
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2025)**

| | | 2026 | | |
|---|---|---|---|---|
| | 2025 Actual | Actual | Budget | Variance Over (Under) |
| Receipts: | | | | |
| State aid | $ 307,330 | $ 327,410 | $ 346,514 | $ (19,104) |
| Expenditures: | | | | |
| Employee Benefits - | | | | |
| Instruction | 200,901 | 217,746 | $ 230,471 | $ (12,725) |
| Student Support Services | 11,354 | 17,984 | 19,006 | (1,022) |
| Instruction Support Staff | 2,523 | 3,597 | 3,801 | (204) |
| General Administration | 17,158 | 17,666 | 18,680 | (1,014) |
| School Administration | 26,241 | 26,598 | 28,238 | (1,640) |
| Other Support Services | 10,599 | 10,789 | 11,404 | (615) |
| Operations and Maintenance | 24,929 | 17,984 | 19,006 | (1,022) |
| Student Transportation Services | 13,625 | 15,046 | 15,908 | (862) |
| Total Expenditures | 307,330 | 327,410 | $ 346,514 | $ (19,104) |
| Receipts Over (Under) Expenditures | - | - | | |
| Unencumbered Cash, Beginning | - | - | | |
| Unencumbered Cash, Ending | $ - | $ - | | |

# Unified School District Number 419
**Canton, Kansas**

## SPECIAL PURPOSE FUND

## CONTINGENCY RESERVE FUND

## SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
**Regulatory Basis**
**For the Year Ended June 30, 2026**
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2025)**

| | 2025 Actual | 2026 Actual |
|---|---|---|
| Receipts: | | |
| Transfer from General Fund | $ 13,507 | $ - |
| Expenditures: | | |
| Instruction - | | |
| Insurance | - | - |
| Receipts Over (Under) Expenditures | 13,507 | - |
| Unencumbered Cash, Beginning | 266,493 | 280,000 |
| Unencumbered Cash, Ending | $ 280,000 | $ 280,000 |

# Unified School District Number 419
**Canton, Kansas**

## SPECIAL PURPOSE FUND

## GIFT AND GRANTS FUND

## SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
**Regulatory Basis**
**For the Year Ended June 30, 2026**
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2025)**

| | 2025 Actual | 2026 Actual |
|---|---|---|
| Receipts: | | |
| State aid | $ 69,135 | $ 80,203 |
| Donations | 8,777 | 5,804 |
| Total Receipts | 77,912 | 86,007 |
| Expenditures: | | |
| Gifts and grant distributions | 2,124 | 10,968 |
| Instruction | 77,459 | 75,789 |
| Total Expenditures | 79,583 | 86,757 |
| Receipts Over (Under) Expenditures | (1,671) | (750) |
| Unencumbered Cash, Beginning | 15,209 | 13,538 |
| Unencumbered Cash, Ending | $ 13,538 | $ 12,788 |

# Unified School District Number 419
**Canton, Kansas**

## SPECIAL PURPOSE FUND

## STUDENT SCHOLARSHIP FUND

## SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
**Regulatory Basis**
**For the Year Ended June 30, 2026**
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2025)**

| | 2025 Actual | 2026 Actual |
|---|---|---|
| Receipts: | | |
| Donations | $ 3,950 | $ 7,550 |
| Expenditures: | | |
| Scholarships awarded | 5,050 | 5,650 |
| Receipts Over (Under) Expenditures | (1,100) | 1,900 |
| Unencumbered Cash, Beginning | 4,080 | 2,980 |
| Unencumbered Cash, Ending | $ 2,980 | $ 4,880 |

# Unified School District Number 419
**Canton, Kansas**

## SPECIAL PURPOSE FUND

## TEXTBOOK & STUDENT MATERIAL REVOLVING FUND

## SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
**Regulatory Basis**
**For the Year Ended June 30, 2026**
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2025)**

| | 2025 Actual | 2026 Actual |
|---|---|---|
| Receipts: | | |
| Student fees | $ 13,109 | $ 17,126 |
| Technology fees | 4,879 | 5,369 |
| Miscellaneous revenue | - | 80 |
| Total Receipts | 17,988 | 22,575 |
| Expenditures: | | |
| Instruction - | | |
| Textbooks | 15,888 | 13,503 |
| Receipts Over (Under) Expenditures | 2,100 | 9,072 |
| Unencumbered Cash, Beginning | 1,545 | 3,645 |
| Unencumbered Cash, Ending | $ 3,645 | $ 12,717 |

# Unified School District Number 419
**Canton, Kansas**

## SPECIAL PURPOSE FUND

## FEDERAL FUNDS FUND

## SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
**Regulatory Basis**
**For the Year Ended June 30, 2026**
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2025)**

| | 2025 Actual | 2026 Actual |
|---|---|---|
| Receipts: | | |
| Miscellaneous revenue | $ 32,270 | $ 30,533 |
| Expenditures: | | |
| Instruction - | | |
| Property and equipment | 32,270 | 30,533 |
| Receipts Over (Under) Expenditures | - | - |
| Unencumbered Cash, Beginning | - | - |
| Unencumbered Cash, Ending | $ - | $ - |

# Unified School District Number 419
**Canton, Kansas**

## SPECIAL PURPOSE FUND

## ESSER III FUND

## SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
**Regulatory Basis**
**For the Year Ended June 30, 2026**
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2025)**

| | 2025 Actual | 2026 Actual |
|---|---|---|
| Receipts: | | |
| Elementary and Secondary School Emergency Relief III Federal Aid | $ 13,930 | $ - |
| Expenditures: | | |
| Instruction- | | |
| Certified salaries | 779 | - |
| Non-certified salaries | 405 | - |
| Social Security | 91 | - |
| Other benefits | 1 | - |
| Supplies | 6,570 | - |
| Total Expenditures | 7,846 | - |
| Receipts Over (Under) Expenditures | 6,084 | - |
| Unencumbered Cash, Beginning | (6,084) | - |
| Unencumbered Cash, Ending | $ - | $ - |

# Unified School District Number 419
**Canton, Kansas**

## SPECIAL PURPOSE FUND

## TITLE I FUND

## SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
**Regulatory Basis**
**For the Year Ended June 30, 2026**
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2025)**

| | 2025 Actual | 2026 Actual |
|---|---|---|
| Receipts: | | |
| Federal aid | $ 49,759 | $ 43,862 |
| Expenditures: | | |
| Instruction - | | |
| Certified salaries | 46,627 | 39,193 |
| Social Security | 3,798 | 2,921 |
| Other employee benefits | 46 | 36 |
| Student Support Services - | | |
| Other | 500 | 500 |
| Total Expenditures | 50,971 | 42,650 |
| Receipts Over (Under) Expenditures | (1,212) | 1,212 |
| Unencumbered Cash, Beginning | - | (1,212) |
| Unencumbered Cash, Ending | $ (1,212) | $ - |

# Unified School District Number 419
**Canton, Kansas**

## SPECIAL PURPOSE FUND

## TITLE II-A TEACHER QUALITY FUND

## SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
**Regulatory Basis**
**For the Year Ended June 30, 2026**
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2025)**

| | 2025 Actual | 2026 Actual |
|---|---|---|
| Receipts: | | |
| Federal aid | $ 13,243 | $ 20,463 |
| Expenditures: | | |
| Instruction - | | |
| Purchased professional services | 13,243 | 20,463 |
| Receipts Over (Under) Expenditures | - | - |
| Unencumbered Cash, Beginning | - | - |
| Unencumbered Cash, Ending | $ - | $ - |

# Unified School District Number 419
**Canton, Kansas**

## SPECIAL PURPOSE FUND

## CONSTRUCTION PROJECT - 2025 FUND

## SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
**Regulatory Basis**
**For the Year Ended June 30, 2026**
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2025)**

| | 2025 Actual | 2026 Actual |
|---|---|---|
| Receipts: | | |
| Sale of Bond | $ - | $ 4,679,756 |
| Interest from Idle Bond | - | 135,725 |
| Total Receipts | - | 4,815,481 |
| Expenditures: | | |
| Professional Fees | - | 322,760 |
| Construction 2025 | - | 2,020,794 |
| Construction CE | - | 797,673 |
| Cost of Issurance | - | 25,543 |
| 2025 Property Expenses | - | 84,115 |
| Total Expenditures | - | 3,250,885 |
| Receipts Over (Under) Expenditures | - | 1,564,596 |
| Unencumbered Cash, Beginning | - | - |
| Unencumbered Cash, Ending | $ - | $ 1,564,596 |

# Unified School District Number 419
**Canton, Kansas**

**BOND AND INTEREST FUND**

**BOND AND INTEREST FUND**

## SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
**Regulatory Basis**
**For the Year Ended June 30, 2026**
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2025)**

| | | 2026 | | |
|---|---|---|---|---|
| | 2025 Actual | Actual | Budget | Variance Over (Under) |
| Receipts: | | | | |
| Taxes and Shared Revenue - | | | | |
| Ad valorem property | $ 510,169 | $ 734,129 | $ 724,163 | $ 9,966 |
| Delinquent tax | 10,780 | 11,798 | 7,793 | 4,005 |
| Motor vehicle tax | 52,208 | 50,985 | 49,304 | 1,681 |
| Recreational vehicle tax | 5,791 | 4,670 | 5,708 | (1,038) |
| State aid | 77,114 | 65,480 | 64,980 | 500 |
| Total Receipts | 656,062 | 867,062 | $ 851,948 | $ 15,114 |
| Expenditures: | | | | |
| Principal | 500,000 | 525,000 | $ 525,000 | $ - |
| Interest | 142,613 | 238,088 | 238,088 | - |
| Bond fees | - | - | 5,000 | (5,000) |
| Total Expenditures | 642,613 | 763,088 | $ 768,088 | $ (5,000) |
| Receipts Over (Under) Expenditures | 13,449 | 103,974 | | |
| Unencumbered Cash, Beginning | 955,055 | 968,504 | | |
| Unencumbered Cash, Ending | $ 968,504 | $ 1,072,478 | | |

# Unified School District Number 419
**Canton, Kansas**

## AGENCY FUNDS

## SCHEDULE OF RECEIPTS AND DISBURSEMENTS
**Regulatory Basis**
**For the Year Ended June 30, 2026**

| | Beginning Cash Balance | credit Receipts | debit Disbursements | Ending Cash Balance |
|---|---|---|---|---|
| Student Organizations: | | | | |
| High School: | | | | |
| Band | $ 10,972 | $ 2,779 | $ 4,456 | $ 9,295 |
| B's Bees | 1,051 | - | 88 | 963 |
| Cheerleaders | 2,805 | 2,345 | 3,247 | 1,903 |
| Jr. High Cheerleaders | 36 | 5,560 | 2,935 | 2,661 |
| Football - JH Boys | 1,385 | - | 755 | 630 |
| Softball - HS Girls | 357 | - | 350 | 7 |
| Basketball - HS Girls | 300 | 800 | 1,065 | 35 |
| Basketball - HS Boys | 1,199 | 315 | 1,207 | 307 |
| Basketball - JH Girls | 2 | 560 | 560 | 2 |
| Basketball - JH Boys | 11 | 294 | 252 | 53 |
| Baseball - HS | 3,701 | 5,647 | 2,908 | 6,440 |
| CIA | 466 | - | 450 | 16 |
| Class of 2025 | 2,090 | - | 2,090 | - |
| Class of 2026 | 7,711 | 10,798 | 18,509 | - |
| Class of 2027 | 6,220 | 7,847 | 4,793 | 9,274 |
| Class of 2028 | 1,662 | 8,697 | 3,832 | 6,527 |
| Class of 2029 | - | 6,557 | 154 | 6,403 |
| F.B.L.A. | 1,700 | 479 | 1,521 | 658 |
| Forensics | 329 | - | - | 329 |
| Golf | 1,006 | 308 | 880 | 434 |
| Cross Country | 292 | - | 220 | 72 |
| National Honor Society | 582 | 1,381 | 1,605 | 358 |
| Student Council | 1,215 | 3,806 | 3,658 | 1,363 |
| Interactive Media | 140 | 2,750 | 2,276 | 614 |
| Lunch account | 244 | - | 224 | 20 |
| FFA | 1,524 | 21,031 | 21,247 | 1,308 |
| Track - HS | 1,043 | - | 250 | 793 |
| Yearbook Club | 8,033 | 1,989 | 2,722 | 7,300 |
| Volleyball Jr. High | 121 | 302 | 423 | - |
| Weight Room | 2,097 | - | 1,454 | 643 |
| Construction Skills | 1,331 | - | - | 1,331 |
| Leadworthy | - | 1,400 | 1,044 | 356 |
| Wildlife Management | 129 | - | - | 129 |
| Petty Cash | - | 860 | 860 | - |
| Subtotal High School | 59,754 | 86,505 | 86,035 | 60,224 |
| Elementary School: | | | | |
| Yearbook | - | 697 | 697 | - |
| Lunch account | 14 | 11 | - | 25 |
| Kindergarten Float | - | 3,625 | 3,625 | - |
| Subtotal Elementary | 14 | 4,333 | 4,322 | 25 |
| Total Student Organization Funds | 59,768 | 90,838 | 90,357 | 60,249 |
| State Sales Tax | - | 7,010 | 7,010 | - |
| Payroll Clearing | (7,186) | 464 | - | (6,722) |
| Total Agency Funds | $ 52,582 | $ 98,312 | $ 97,367 | $ 53,527 |

* While we note that the payroll clearing has a negative cash balance this would not be considered a cash basis violation as per KSA 10-1113 as there are encumbrances that will bring this account to zero.

# Unified School District Number 419
**Canton, Kansas**

## DISTRICT ACTIVITY FUNDS

## SCHEDULE OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH
**Regulatory Basis**
**For the Year Ended June 30, 2026**

| | Beginning Unencumbered Cash Balance | Receipts | Expenditures | Ending Unencumbered Cash Balance | Add Encumbrances and Accounts Payable | Ending Cash Balance |
|---|---|---|---|---|---|---|
| Gate Receipts: | | | | | | |
| Athletics-High School | $ - | $ 41,911 | $ 41,911 | $ - | $ - | $ - |
| Concessions | - | 26,687 | 26,687 | - | - | - |
| Total Gate Receipts | - | 68,598 | 68,598 | - | - | - |
| School Projects: | | | | | | |
| High School - Band Uniforms | 2,021 | 18 | - | 2,039 | - | 2,039 |
| High School - Spring Project | - | 1,550 | 1,550 | - | - | - |
| High School - Football Fundraiser | 8,973 | 5,950 | 11,527 | 3,396 | - | 3,396 |
| High School - Volleyball Fundraiser | 682 | 300 | 593 | 389 | - | 389 |
| Total School Projects | 11,676 | 7,818 | 13,670 | 5,824 | - | 5,824 |
| Total District Activity Funds | $ 11,676 | $ 76,416 | $ 82,268 | $ 5,824 | $ - | $ 5,824 |