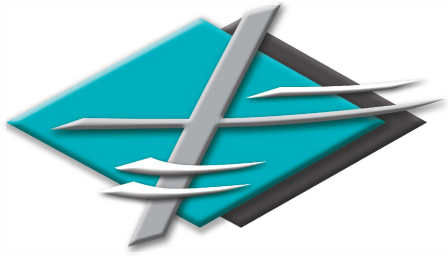
UNIFIED SCHOOL DISTRICT NUMBER 436
CANEY, KANSAS

FINANCIAL STATEMENT

FISCAL YEAR ENDED JUNE 30, 2026



LOYD GROUP, LLC

Certified Public Accountants

Unified School District Number 436
Caney, Kansas

For the Fiscal Year Ended June 30, 2026

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Unified School District Number 436
Caney, Kansas

For the Fiscal Year Ended June 30, 2026

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LOYD GROUP, LLC

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INDEPENDENT AUDITOR'S REPORT

Board of Education
Unified School District 436
Caney, KS 67333

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 Number 436, Kansas (District), a Municipal Financial Reporting Entity, 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), 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 Number 436 as of and for the year ended June 30, 2025 (not presented herein), and have issued their report thereon dated December 1, 2025, 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
September 25, 2026

Unified School District Number 436
Caney, 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	$ 1	$ 7,539,204	$ 7,539,205	$ -	$ 76,118	$ 76,118
Supplemental General Fund	96,636	2,766,237	2,637,127	225,746	23,996	249,742
SPECIAL PURPOSE FUNDS:						
At Risk (4 Yr Old) Fund	65,001	110,582	110,582	65,001	-	65,001
At Risk (K-12) Fund	241,934	1,280,815	1,290,896	231,853	-	231,853
Bilingual Education Fund	13,472	3,768	1,614	15,626	-	15,626
Virtual Education Fund	32,753	-	-	32,753	-	32,753
Capital Outlay Fund	860,651	1,094,359	1,095,033	859,977	44,707	904,684
Driver Training Fund	26,113	16,493	22,787	19,819	-	19,819
Food Service Fund	125,000	645,072	647,756	122,316	-	122,316
Professional Development Fund	55,603	72,997	73,600	55,000	-	55,000
Parent Education Fund	10,379	-	-	10,379	-	10,379
Special Education Fund	258,776	1,078,295	1,129,305	207,766	-	207,766
Career and Postsecondary Education Fund	86,936	211,785	211,721	87,000	-	87,000
KPERS Special Retirement Contribution Fund	-	768,182	768,182	-	-	-
Carl Perkins Fund	4,060	-	-	4,060	-	4,060
Contingency Reserve Fund	176,235	125,000	-	301,235	-	301,235
Small Grants Fund	263,394	61,992	107,715	217,671	19,744	237,415
Recreation Commission Fund	-	253,384	253,384	-	-	-
Recreation Commission Employee Benefit Fund	-	25,773	21,137	4,636	-	4,636
Indian Education Fund	-	36,047	36,047	-	250	250
Bond Construction Fund	540	-	-	540	-	540
21st Century Grant Fund	(18,279)	18,279	-	-	-	-
ACES Program Fund	-	14,800	14,800	-	-	-
Textbook/Student Material Revolving Fund	16,453	20,340	20,000	16,793	-	16,793
Elementary and Secondary School Emergency Relief III Fund	-	-	-	-	-	-
KDHE Grant Fund	-	-	-	-	-	-
Title I Fund	(102,660)	281,610	178,950	-	-	-
Title II-A Teacher Quality Fund	-	24,335	24,335	-	-	-
Gate Receipts	86,657	105,935	104,983	87,609	-	87,609
School Projects	530	193,890	193,904	516	-	516
TRUST FUND:						
J.R. Brown Scholarship Fund	11,711	59	23	11,747	-	11,747
Samuel B. & Hattie Woods Scholarship Fund	5,760	29	23	5,766	-	5,766
BOND AND INTEREST FUND:						
Bond and Interest Fund	813,554	711,600	483,326	1,041,828	-	1,041,828
Total Reporting Entity (Excluding Agency Funds)	$ 3,131,210	$ 17,460,862	$ 16,966,435	$ 3,625,637	$ 164,815	$ 3,790,452

COMPOSITION OF CASH:	
Board Checking	$ 3,681,314
Board Petty Cash	1,000
Activity Fund Checking	247,515
Activity Fund Petty Cash	2,500
Flex Spending Account	18,406
Scholarship Funds	17,513
Total Cash	3,968,248
Agency Funds per Schedule 3	(177,796)
Total Reporting Entity (Excluding Agency Funds)	$ 3,790,452

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

UNIFIED SCHOOL DISTRICT NUMBER 436

CANEY, KANSAS

NOTES TO THE FINANCIAL STATEMENT

For the Year Ended June 30, 2026

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

(a) Municipal Financial Reporting Entity

Unified School District Number 436 (the "District") is a municipal corporation governed by an elected seven-member board. This financial statement presents Unified School District Number 436 (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.

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT.)

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 notifications 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 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 the Capital Projects Fund, Trust Fund, Agency Fund, or the following Special Purpose Funds: Carl Perkins, Contingency Reserve, Small Grants, Indian Education, Bond Construction, 21st Century Grant, ACES Program, Textbook/Student Materials Revolving, ESSER III, KDHE Grant, Title I, Title II-A, School Projects, and Gate Receipts.

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. 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 Title I Fund and 21st Century Grant Fund had negative cash balances as of July 1, 2025. No statutory violations were noted in June 30, 2026.

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. 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 define by 2025 Senate Substitute for House Bill 2152). 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 policies that would further limit investment choices. The rating of the District's investments is noted above.

3. DEPOSITS AND INVESTMENTS (CONT.)

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, 2026, the District held 100% of their investments in Community National Bank.

Custodial credit risk – deposits. 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 carrying amount of the District's deposits, including certificates of deposit, was $3,968,248 and the bank balance was $5,070,088. The bank balance was held by two banks resulting in a concentration of credit risk. Of the bank balance, $267,513 was covered by federal depository insurance, $4,802,575 was secured by the Kansas Collateral Pool.

Custodial credit risk – investments. For an investment, this is the risk that, in the event of 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. 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

District classified personnel are eligible for personal and sick leave benefits in varying amounts depending upon the classification of the employee. Twelve month employees earn vacation. Upon separation from the District, unused vacation leave is eligible to be paid to employees according to District policy as stated in District handbooks and the negotiated agreement. Sick leave is paid out over 50 days, otherwise, it is carried over. Sick leave is paid out at retirement. Personal Days are paid out each year in June. Certified employees have discretionary leave and are only paid out upon retirement or yearly in June per the policy.

Unused vacation must be used by December 30th of the following fiscal year, or the benefit lapses. The superintendent, however, gets paid for 10 unused vacation days.

(d) Termination Benefits

The District provides an early retirement program for certain eligible employees. Certified employees are eligible if they (a) are a full time employee of the District; (b) have ten or more years of employment with the District; (c) are not more than 65 years of age; and (d) are eligible for KPERS retirement on or before July 31st of the last active year of teaching for the District. Classified employees are eligible if they (a) have ten or more years of employment with the District; (b) are working 17.5 or more hours per week; (c) are not more than 65 years of age; and (d) are eligible for KPERS retirement on or before July 31st of the last active year of employment with the District.

Payments to retired employees under this plan were $6,833 for the year ended June 30, 2026.

5. LONG-TERM DEBT

Changes in long-term liabilities for the District for the year ended June 30, 2026, 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 Bonds:									
Refunding 2021	1.75%	2021	2,540,000	2029	$ 2,240,000	$ -	$ 455,000	$ 1,785,000	$ 28,327
Total General Obligation Bonds					2,240,000	-	455,000	1,785,000	28,327
Capital Leases:									
Pitney Bowes Lease	0.00%	2023	16,522	2028	7,435	-	3,304	4,131	-
Total Capital Leases					7,435	-	3,304	4,131	-
Total Contractual Indebtedness					$ 2,247,435	$ -	$ 458,304	$ 1,789,131	$ 28,327

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

Debt Issue	Year 2027	2028	2029	2030	Total
Principal:					
General Obligation Bonds:					
Refunding 2021	$ 465,000	$ 475,000	$ 490,000	$ 355,000	$ 1,785,000
Capital Leases:					
Pitney Bowes Lease	3,305	826	-	-	4,131
Total Principal	468,305	475,826	490,000	355,000	1,789,131
Interest:					
General Obligation Bonds:					
Refunding 2021	23,124	16,987	9,961	3,106	53,178
Total Principal and Interest	$ 491,429	$ 492,813	$ 499,961	$ 358,106	$ 1,842,309

6. INTERFUND TRANSFERS

Operating transfers were as follows:

From	To	Statutory Authority	Amount
General Fund	At Risk (K-12) Fund	K.S.A. 72-5167	$ 817,544
General Fund	Special Education Fund	K.S.A. 72-5167	671,112
General Fund	Career and Postsecondary Education Fund	K.S.A. 72-5167	191,112
General Fund	Food Service Fund	K.S.A. 72-5167	38,741
General Fund	Contingency Reserve Fund	K.S.A. 72-5167	125,000
Supplemental General Fund	At Risk (4 Yr Old) Fund	K.S.A. 72-5413	110,582
Supplemental General Fund	At Risk (K-12) Fund	K.S.A. 72-5413	463,271
Supplemental General Fund	Bilingual Education Fund	K.S.A. 72-5413	3,768
Supplemental General Fund	Special Education Fund	K.S.A. 72-5413	366,777
Supplemental General Fund	Food Service Fund	K.S.A. 72-5414	115,089
Supplemental General Fund	Professional Development Fund	K.S.A. 72-5415	72,997
Title II-A Fund	Title I Fund	K.S.A. 72-5413	12,168
			$ 2,988,161

7. CLAIMS AND JUDGMENTS

The District participates in federal and state programs that are fully or partially funded by grants received from other governmental units. Expenditures financed by grants are subject to audit by the appropriate grantor government. If expenditures are disallowed due to noncompliance with grant program regulations, the District may be required to reimburse the grantor government. As of the date of this report, grant expenditures have not been audited, but the District believes that disallowed expenditures, 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.

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 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.

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

8. DEFINED BENEFIT PENSION PLAN

Plan Description. The District participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing , multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, et seq. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in its Comprehensive Annual Financial Report which can be found on the KPERS website at www.kpers.gov 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 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.

8. DEFINED BENEFIT PENSION PLAN (CONT.)

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 returned 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 $768,182 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 $5,896,420. 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 these financial statements.

The complete actuarial valuation report including all actuarial assumptions and methods, and the report on the allocation of the KPERS collective net pension liability to all participating employers are publically available on the website at www.kpers.gov or can be obtained as described above.

9. SUBSEQUENT EVENTS

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 436
Caney, 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	$ 8,300,048	$ (760,843)	$ -	$ 7,539,205	$ 7,539,205	$ -
Supplemental General Fund	2,765,381	(253,254)	125,000	2,637,127	2,637,127	-
SPECIAL PURPOSE FUNDS:						
At Risk (4 Yr Old) Fund	160,575	-	-	160,575	110,582	(49,993)
At Risk (K-12) Fund	1,514,511	-	-	1,514,511	1,290,896	(223,615)
Bilingual Education Fund	17,344	-	-	17,344	1,614	(15,730)
Virtual Education Fund	32,753	-	-	32,753	-	(32,753)
Capital Outlay Fund	1,663,409	-	80,974	1,744,383	1,095,033	(649,350)
Driver Training Fund	44,711	-	-	44,711	22,787	(21,924)
Food Service Fund	739,645	-	-	739,645	647,756	(91,889)
Professional Development Fund	73,600	-	-	73,600	73,600	-
Parent Education Program Fund	10,379	-	-	10,379	-	(10,379)
Special Education Fund	1,967,005	-	-	1,967,005	1,129,305	(837,700)
Career and Postsecondary Education Fund	229,000	-	-	229,000	211,721	(17,279)
KPERS Special Retirement Contribution Fund	862,325	-	-	862,325	768,182	(94,143)
Recreation Commission Fund	260,693	-	-	260,693	253,384	(7,309)
Recreation Commission Employee Benefit Fund	21,137	-	-	21,137	21,137	-
BOND AND INTEREST FUND:						
Bond and Interest Fund	483,337	-	-	483,337	483,326	(11)
Total	$ 19,145,853	$ (1,014,097)	$ 205,974	$ 18,337,730	$ 16,285,655	$ (2,052,075)

Unified School District Number 436
Caney, 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:				
Reimbursed expenses	$ 826	$ -	$ -	$ -
State aid	6,584,956	6,867,216	7,085,196	(217,980)
Special education aid	644,752	671,112	1,214,852	(543,740)
Mineral Production Tax	744	876	-	876
Miscellaneous	1,883	-	-	-
Total Receipts	7,233,161	7,539,204	$ 8,300,048	$ (760,844)
Expenditures:				
Instruction	2,673,246	2,915,160	$ 2,850,802	$ 64,358
Student support services	231,101	254,021	247,500	6,521
Instructional support services	67,079	99,405	101,300	(1,895)
General administration	536,441	579,448	566,000	13,448
School administration	662,196	785,823	691,185	94,638
Central services	213,352	164,141	334,120	(169,979)
Operations and maintenance	373,021	430,708	414,800	15,908
Student transportation services	424,460	466,990	567,950	(100,960)
Outgoing Transfers -				
Transfer to Food Service Fund	130,075	38,741	141,324	(102,583)
Transfer to Professional Development Fund	45,000	-	-	-
Transfer to Special Education Fund	818,617	671,112	1,284,782	(613,670)
Transfer to Contingency Reserve Fund	-	125,000	-	125,000
Transfer to Career and Postsecondary Education Fund	66,343	191,112	124,959	66,153
Transfer to At Risk (4 Yr Old) Fund	65,000	-	-	-
Transfer to At Risk (K-12) Fund	830,901	817,544	975,326	(157,782)
Transfer to Driver Training Fund	12,000	-	-	-
Transfer to Capital Outlay Fund	84,329	-	-	-
Adjustment to comply with legal max	-	-	(760,843)	760,843
Total Expenditures	7,233,161	7,539,205	$ 7,539,205	$ -
Receipts Over (Under) Expenditures	-	(1)		
Prior year cancelled encumbrances	-	-		
Unencumbered Cash, Beginning	1	1		
Unencumbered Cash, Ending	$ 1	$ -		

Unified School District Number 436
Caney, 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	$ 981,409	$ 1,316,506	$ 1,584,020	$ (267,514)
Delinquent tax	29,050	52,322	10,653	41,669
Motor vehicle tax	67,130	54,431	67,961	(13,530)
Recreational vehicle tax	1,413	1,053	1,269	(216)
Commercial vehicle tax	3,242	3,190	2,064	1,126
Mineral production tax	10,230	7,160	-	7,160
Reimbursements	-	125,000	-	125,000
Transfer from Contingency Reserve Fund	125,000	-	-	-
Supplemental state aid	1,199,822	1,206,575	1,328,212	(121,637)
Total Receipts	2,417,296	2,766,237	$ 2,994,179	$ (227,942)
Expenditures:				
Instruction	873,090	789,148	$ 827,240	$ (38,092)
Instructional support services	8,574	9,427	10,000	(573)
General administration	221,524	24,600	275,000	(250,400)
Operations and maintenance	566,941	540,775	600,000	(59,225)
Vehicle operation services	9,143	16,679	140,000	(123,321)
Other support services	78,559	124,014	90,000	34,014
Outgoing Transfers -				
Transfer to Bilingual Education Fund	3,625	3,768	3,872	(104)
Transfer to Professional Development Fund	24,353	72,997	17,997	55,000
Transfer to Special Education Fund	246,243	366,777	408,447	(41,670)
Transfer to Food Service Fund	38,323	115,089	-	115,089
Transfer to Career and Postsecondary Education Fund	43,927	-	-	-
Transfer to At Risk (4 Yr Old) Fund	40,785	110,582	95,574	15,008
Transfer to At Risk (K-12) Fund	261,472	463,271	297,251	166,020
Adjustment to comply with legal max	-	-	(253,254)	253,254
Adjustment for qualifiying budget credits	-	-	125,000	(125,000)
Total Expenditures	2,416,559	2,637,127	$ 2,637,127	$ -
Receipts Over (Under) Expenditures	737	129,110		
Unencumbered Cash, Beginning	95,899	96,636		
Unencumbered Cash, Ending	$ 96,636	$ 225,746		

Unified School District Number 436
Caney, 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	$ -	$ -	$ -
Transfer from Supplemental General Fund	40,785	110,582	95,574	15,008
Total Receipts	105,785	110,582	$ 95,574	$ 15,008
Expenditures:				
Instruction	99,570	104,132	$ 154,000	$ (49,868)
Student transportation services	6,214	6,450	6,575	(125)
Total Expenditures	105,784	110,582	$ 160,575	$ (49,993)
Receipts Over (Under) Expenditures	1	-		
Unencumbered Cash, Beginning	65,000	65,001		
Unencumbered Cash, Ending	$ 65,001	$ 65,001		

Unified School District Number 436
Caney, 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	$ 830,901	$ 817,544	$ 975,326	$ (157,782)
Transfer from Supplemental General Fund	261,472	463,271	297,251	166,020
Total Receipts	1,092,373	1,280,815	$ 1,272,577	$ 8,238
Expenditures:				
Instruction	1,105,445	1,280,896	$ 1,398,000	$ (117,104)
Purchased Professional and Technology Services	11,300	-	66,511	(66,511)
Textbooks	10,000	10,000	50,000	(40,000)
School administration	-	-	-	-
Total Expenditures	1,126,745	1,290,896	$ 1,514,511	$ (223,615)
Receipts Over (Under) Expenditures	(34,372)	(10,081)		
Unencumbered Cash, Beginning	276,306	241,934		
Unencumbered Cash, Ending	$ 241,934	$ 231,853		

Unified School District Number 436
Caney, Kansas

SPECIAL PURPOSE FUND

BILINGUAL 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:				
Transfer from Supplemental General Fund	$ 3,625	$ 3,768	$ 3,872	$ (104)
Expenditures:				
Instruction	1,509	1,614	$ 17,344	$ (15,730)
Receipts Over (Under) Expenditures	2,116	2,154		
Unencumbered Cash, Beginning	11,356	13,472		
Unencumbered Cash, Ending	$ 13,472	$ 15,626		

Unified School District Number 436
Caney, Kansas

SPECIAL PURPOSE FUND

VIRTUAL 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:				
Tuition	$ -	$ -	$ -	$ -
Expenditures:				
Instruction	-	-	$ 32,753	$ (32,753)
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, Beginning	32,753	32,753		
Unencumbered Cash, Ending	$ 32,753	$ 32,753		

Unified School District Number 436
Caney, 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	$ 432,306	$ 596,797	$ 550,665	$ 46,132
Delinquent tax	13,428	27,951	4,680	23,271
Motor vehicle tax	31,606	30,874	31,670	(796)
Recreational vehicle tax	648	583	591	(8)
Commercial vehicle tax	647	941	962	(21)
Mineral production tax	4,526	3,005	-	3,005
Miscellaneous reimbursement	2,451,556	80,974	-	80,974
Interest on idle funds	165,872	117,218	-	117,218
Capital outlay state aid	268,840	236,016	236,737	(721)
Transfer from General Fund	84,329	-	-	-
Total Receipts	3,453,758	1,094,359	$ 825,305	$ 269,054
Expenditures:				
Instruction	19,970	179,897	$ 50,000	$ 129,897
Student support services	-	44,490	-	44,490
General administration	-	258,158	-	258,158
Operations and maintenance	352,312	274,779	202,200	72,579
Student transportation services	70,002	115,863	341,209	(225,346)
Land	2,602,296	-	70,000	(70,000)
New Construction	47,055	41,578	50,000	(8,422)
Repair/Remodel	549,251	180,268	950,000	(769,732)
Legal Capital Outlay Fund Budget	3,640,886	1,095,033	1,663,409	(568,376)
Adjustment for qualifying budget credits	-	-	80,974	(80,974)
Total Expenditures	3,640,886	1,095,033	$ 1,744,383	$ (649,350)
Receipts Over (Under) Expenditures	(187,128)	(674)		
Unencumbered Cash, Beginning	1,047,779	860,651		
Unencumbered Cash, Ending	$ 860,651	$ 859,977		

Unified School District Number 436
Caney, 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	$ 8,120	$ 7,680	$ 8,100	$ (420)
Miscellaneous	-	8,813	10,500	(1,687)
Transfer from General Fund	12,000	-	-	-
Total Receipts	20,120	16,493	$ 18,600	$ (2,107)
Expenditures:				
Instruction	20,951	22,787	$ 23,275	$ (488)
Operations and maintenance	-	-	21,436	(21,436)
Total Expenditures	20,951	22,787	$ 44,711	$ (21,924)
Receipts Over (Under) Expenditures	(831)	(6,294)		
Unencumbered Cash, Beginning	26,944	26,113		
Unencumbered Cash, Ending	$ 26,113	$ 19,819		

Unified School District Number 436
Caney, 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:				
Student sales	$ 139,069	$ 150,662	$ 158,350	$ (7,688)
Adult sales	15,359	14,629	17,340	(2,711)
Food service state aid	4,316	4,317	3,240	1,077
Federal aid	329,703	321,634	294,391	27,243
Transfer from General Fund	130,075	38,741	-	38,741
Transfer from Supplemental General Fund	38,323	115,089	141,324	(26,235)
Total Receipts	656,845	645,072	$ 614,645	$ 30,427
Expenditures:				
Operations and maintenance	27,278	24,701	$ 30,845	$ (6,144)
Food service operation	627,317	623,055	708,800	(85,745)
Total Expenditures	654,595	647,756	$ 739,645	$ (91,889)
Receipts Over (Under) Expenditures	2,250	(2,684)		
Unencumbered Cash, Beginning	122,750	125,000		
Unencumbered Cash, Ending	$ 125,000	$ 122,316		

Unified School District Number 436
Caney, 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:				
State sources	$ 9,623	$ -	$ -	$ -
Transfer from General Fund	45,000	-	-	-
Transfer from Supplemental General Fund	24,353	72,997	17,997	55,000
Total Receipts	78,976	72,997	$ 17,997	$ 55,000
Expenditures:				
Teacher Salary/Staff Development	39	2,818	$ -	$ 2,818.00
Instructional support staff	78,861	70,782	73,600	(2,818)
Total Expenditures	78,900	73,600	$ 73,600	$ -
Receipts Over (Under) Expenditures	76	(603)		
Unencumbered Cash, Beginning	55,527	55,603		
Unencumbered Cash, Ending	$ 55,603	$ 55,000		

Unified School District Number 436
Caney, Kansas

SPECIAL PURPOSE FUND

PARENT 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	$ -	$ -	$ -	$ -
Expenditures:				
Student support services	-	-	$ 10,379	$ (10,379)
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, Beginning	10,379	10,379		
Unencumbered Cash, Ending	$ 10,379	$ 10,379		

Unified School District Number 436
Caney, 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:				
Reimbursed Expenses	$ 5,132	$ 14,277	$ -	$ 14,277
Other revenue	15,653	26,129	15,000	11,129
Transfer from General Fund	818,617	671,112	1,284,782	(613,670)
Transfer from Supplemental General Fund	246,243	366,777	408,447	(41,670)
Total Receipts	1,085,645	1,078,295	$ 1,708,229	$ (629,934)
Expenditures:				
Instruction	1,084,897	1,129,305	$ 1,967,005	$ (837,700)
Vehicle Operating Services	-	-	-	-
Total Expenditures	1,084,897	1,129,305	$ 1,967,005	$ (837,700)
Receipts Over (Under) Expenditures	748	(51,010)		
Unencumbered Cash, Beginning	258,028	258,776		
Unencumbered Cash, Ending	$ 258,776	$ 207,766		

Unified School District Number 436
Caney, 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:				
State aid	$ 8,525	$ 10,661	$ 11,545	$ (884)
Tuition	-	10,012	-	10,012
Carl Perkins/Greenbush	1,704	-	-	-
Miscellaneous revenue	-	-	1,500	(1,500)
Transfer from General Fund	66,343	191,112	124,959	66,153
Transfer from Supplemental General Fund	43,927	-	-	-
Total Receipts	120,499	211,785	$ 138,004	$ 73,781
Expenditures:				
Instruction	203,775	211,721	$ 229,000	$ (17,279)
Receipts Over (Under) Expenditures	(83,276)	64		
Unencumbered Cash, Beginning	170,212	86,936		
Unencumbered Cash, Ending	$ 86,936	$ 87,000		

Unified School District Number 436
Caney, 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	$ 731,559	$ 768,182	$ 862,325	$ (94,143)
Expenditures:				
Employee Benefits -				
Instruction	504,775	518,173	$ 595,003	$ (76,830)
Student support services	29,263	28,748	34,493	(5,745)
Instruction support staff	14,631	13,385	17,246	(3,861)
General administration	29,262	34,685	34,493	192
School administration	51,209	59,709	60,364	(655)
Operations and maintenance	58,525	63,433	68,986	(5,553)
Student transportation services	21,947	28,982	25,870	3,112
Food service operations	21,947	21,067	25,870	(4,803)
Total Expenditures	731,559	768,182	$ 862,325	$ (94,143)
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	$ -	$ -		

Unified School District Number 436
Caney, Kansas

SPECIAL PURPOSE FUND

CARL PERKINS 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	$ -	$ -
Expenditures:		
Instruction	-	-
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	4,060	4,060
Unencumbered Cash, Ending	$ 4,060	$ 4,060

Unified School District Number 436
Caney, 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	$ -	$ 125,000
Expenditures:		
Instruction	-	-
Other support services	-	-
Transfer to Supplemental General Fund	125,000	-
Total Expenditures	125,000	-
Receipts Over (Under) Expenditures	(125,000)	125,000
Unencumbered Cash, Beginning	301,235	176,235
Unencumbered Cash, Ending	$ 176,235	$ 301,235

Unified School District Number 436
Caney, Kansas

SPECIAL PURPOSE FUND

SMALL 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:		
Grant revenue	$ 32,645	$ 59,854
Patterson Grant	-	-
Miscellaneous	125	2,132
Other Federal aid	-	(279)
Contributions and Donations	5,000	285
Safe and Secure Schools Grant	11,089	-
Total Receipts	48,859	61,992
Expenditures:		
Instruction	64,337	54,647
School Administration	6,495	19,744
Project costs	462	33,324
Total Expenditures	71,294	107,715
Receipts Over (Under) Expenditures	(22,435)	(45,723)
Unencumbered Cash, Beginning	285,829	263,394
Unencumbered Cash, Ending	$ 263,394	$ 217,671

Unified School District Number 436
Caney, Kansas

SPECIAL PURPOSE FUND

RECREATION COMMISSION 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:				
Ad valorem property	$ 171,786	$ 227,879	$ 248,069	$ (20,190)
Delinquent tax	5,155	10,635	1,857	8,778
Motor vehicle tax	11,305	13,089	13,423	(334)
Recreational vehicle tax	233	247	251	(4)
Commercial vehicle tax	251	390	408	(18)
Mineral production tax	1,809	1,144	-	1,144
Total Receipts	190,539	253,384	$ 264,008	$ (10,624)
Expenditures:				
Appropriations to Recreation Commission	198,863	253,384	$ 260,693	$ (7,309)
Receipts Over (Under) Expenditures	(8,324)	-		
Unencumbered Cash, Beginning	8,324	-		
Unencumbered Cash, Ending	$ -	$ -		

Unified School District Number 436
Caney, Kansas

SPECIAL PURPOSE FUND

RECREATION COMMISSION EMPLOYEE BENEFITS 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:				
Ad valorem property	$ 17,880	$ 22,597	$ 21,024	$ 1,573
Delinquent tax	684	1,275	191	1,084
Motor vehicle tax	1,465	1,709	1,747	(38)
Recreational vehicle tax	44	32	86	(54)
Commercial vehicle tax	34	47	-	47
Mineral production tax	193	113	-	113
Total Receipts	20,300	25,773	$ 23,048	$ 2,725
Expenditures:				
Appropriations to Recreation Commission	21,443	21,137	$ 21,137	$ -
Receipts Over (Under) Expenditures	(1,143)	4,636		
Unencumbered Cash, Beginning	1,143	-		
Unencumbered Cash, Ending	$ -	$ 4,636		

Unified School District Number 436
Caney, Kansas

SPECIAL PURPOSE FUND

INDIAN EDUCATION 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 grant	$ 41,843	$ 36,047
Expenditures:		
Instruction	41,843	36,047
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ -

Unified School District Number 436
Caney, Kansas

SPECIAL PURPOSE FUND

BOND CONSTRUCTION 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:		
Ad valorem property	$ -	$ -
Expenditures:		
Capital outlay	-	-
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	540	540
Unencumbered Cash, Ending	$ 540	$ 540

Unified School District Number 436
Caney, Kansas

SPECIAL PURPOSE FUND

21st CENTURY GRANT 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	$ 50,360	$ 18,279
Expenditures:		
Instruction	68,639	-
Receipts Over (Under) Expenditures	(18,279)	18,279
Unencumbered Cash (Deficit), Beginning	-	(18,279)
Unencumbered Cash (Deficit), Ending	$ (18,279)	$ -

Unified School District Number 436
Caney, Kansas

SPECIAL PURPOSE FUND

ACES PROGRAM 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:		
Local revenue	$ 6,180	$ 14,800
Expenditures:		
Instruction	15,829	14,800
School Administration	9,500	-
Total Expenditures	25,329	14,800
Receipts Over (Under) Expenditures	(19,149)	-
Unencumbered Cash, Beginning	19,149	-
Unencumbered Cash, Ending	$ -	$ -

Unified School District Number 436
Caney, 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:		
Fees	$ 10,900	$ 20,340
Expenditures:		
Other support services	20,000	20,000
Receipts Over (Under) Expenditures	(9,100)	340
Unencumbered Cash, Beginning	25,553	16,453
Unencumbered Cash, Ending	$ 16,453	$ 16,793

Unified School District Number 436
Caney, Kansas

SPECIAL PURPOSE FUND

ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF 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:		
Federal aid	$ 419,587	$ -
Expenditures:		
Instruction	211,909	-
Student support services	48,984	-
Operations and maintenance	-	-
Total Expenditures	260,893	-
Receipts Over (Under) Expenditures	158,694	-
Unencumbered Cash, Beginning	(158,694)	-
Unencumbered Cash (Deficit), Ending	$ -	$ -

Unified School District Number 436
Caney, Kansas

SPECIAL PURPOSE FUND

KDHE GRANT 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	$ 121,462	$ -
Expenditures:		
Instruction	88,077	-
Receipts Over (Under) Expenditures	33,385	-
Unencumbered Cash, Beginning	(33,385)	-
Unencumbered Cash, Ending	$ -	$ -

Unified School District Number 436
Caney, 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 grant	$ 68,381	$ 269,442
Transfer from Title II-A	11,554	12,168
Total Receipts	79,935	281,610
Expenditures:		
Instruction	182,595	178,950
Receipts Over (Under) Expenditures	(102,660)	102,660
Unencumbered Cash, Beginning	-	(102,660)
Unencumbered Cash, Ending	$ (102,660)	$ -

Unified School District Number 436
Caney, 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	$ 23,108	$ 24,335
Expenditures:		
Instruction	11,554	12,167
Transfer to Title I	11,554	12,168
Total Expenditures	23,108	24,335
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ -

Unified School District Number 436
Caney, Kansas

TRUST FUND

J.R. BROWN 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:		
Interest Earned	$ 61	$ 59
Expenditures:		
Scholarships	500	-
General administration	28	23
Total Expenditures	528	23
Receipts Over (Under) Expenditures	(467)	36
Unencumbered Cash, Beginning	12,178	11,711
Unencumbered Cash, Ending	$ 11,711	$ 11,747

Unified School District Number 436
Caney, Kansas

TRUST FUND

SAMUEL B. & HATTIE WOODS 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:		
Interest	$ 29	$ 29
Expenditures:		
General administration	22	23
Receipts Over (Under) Expenditures	7	6
Unencumbered Cash, Beginning	5,753	5,760
Unencumbered Cash, Ending	$ 5,760	$ 5,766

Unified School District Number 436
Caney, Kansas

BOND AND INTEREST FUND

BOND AND INTEREST FUND

SCHEDULE OF CASH 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	2026 Budget	Variance 2026 (Under)
Receipts:				
Taxes and Shared Revenue -				
Ad valorem property	$ 437,363	$ 640,272	$ 591,490	$ 48,782
Delinquent tax	42,184	30,339	5,018	25,321
Motor vehicle tax	35,616	36,010	36,941	(931)
Recreational vehicle tax	733	680	689	(9)
Commercial vehicle tax	5,651	4,299	1,122	3,177
Miscellaneous	-	-	-	-
Total Receipts	521,547	711,600	$ 635,260	$ 76,340
Expenditures:				
Interest	36,146	28,326	$ 28,327	$ (1)
Fees	-	-	10	(10)
Principal	440,000	455,000	455,000	-
Total Expenditures	476,146	483,326	$ 483,337	$ (11)
Receipts Over (Under) Expenditures	45,401	228,274		
Unencumbered Cash, Beginning	768,153	813,554		
Unencumbered Cash, Ending	$ 813,554	$ 1,041,828		

Unified School District Number 436
Caney, Kansas

AGENCY FUNDS

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

	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Student Organizations:				
Junior/Senior High School -				
AP Class	$ 657	$ -	$ -	$ 657
Art Club	155	-	-	155
At Risk	2,704	1,801	2,485	2,020
Band Booster Concessions	452	-	100	352
Bullpup Observer	44	-	-	44
Charter School Concessions	264	-	-	264
Cheerleaders - Junior High	509	804	215	1,098
Cheerleaders - Senior High	3,524	5,439	3,022	5,941
Chess Club	1,812	-	452	1,360
Class of 2026	3,810	2,748	3,981	2,577
Class of 2027	8,901	5,908	7,423	7,386
Class of 2028	1,809	3,979	1,434	4,354
Class of 2029	320	912	287	945
Class of 2030	-	694	314	380
Class of 2031	3,100	1,295	3,443	952
Circle of Pups	298	1,963	970	1,291
Constitution Club	227	-	-	227
Debate - Forensics	10,665	-	-	10,665
Entrepreneur Class	-	-	-	-
F.C.A. - Senior High	1,598	4,747	4,207	2,138
F.C.C.L.A	5,288	6,572	6,308	5,552
F.F.A	7,265	63,826	69,529	1,562
F.F.A. Bait Shop	334	-	-	334
F.F.A. Memorial Fund	3,045	-	-	3,045
General Fund	180	9	65	124
Graduated Class Balances	8,054	3,100	-	11,154
Greenhouse Class	57	4,495	4,127	425
Homecoming	924	349	179	1,094
Ind. Art	423	-	423	-
Kane-Kan	16,087	18,128	9,420	24,795
KAY	774	8,255	8,142	887
Library Store	1,529	-	-	1,529
Music	19,278	8,269	12,969	14,578
NASA	3,050	650	1,532	2,168
National Honor Society	1,241	-	360	881
PAWS	539	-	-	539
Photography	1,130	2,381	1,226	2,285
Playmakers	2,140	2,549	2,753	1,936
Pupps	572	-	-	572
Quiz Bowl - Junior High	2	-	-	2
Reality U	410	-	291	119
Scholars Bowl	320	944	835	429
Skills USA	329	1,667	-	1,996
STEM Program	1,000	-	-	1,000
Student Council - Junior High	1,720	818	344	2,194
Student Council - Senior High	349	791	862	278
The Clawset	678	12,036	11,837	877
Teacher Appreciation Donantion	468	-	468	-
Teacher Pop/Flower	523	-	523	-
Total Junior/Senior High School	118,558	165,129	160,526	123,161

Unified School District Number 436
Caney, Kansas

AGENCY FUNDS

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

	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Student Organizations (cont.):				
Elementary School -				
Band	$ 198	$ -	$ -	$ 198
Building Fund	7,767	2,442	1,662	8,547
Chess Club	15	-	-	15
General Fund	1,802	3,764	3,254	2,312
Library	5,324	4,380	3,630	6,074
Playground	1,045	-	-	1,045
Kendra Mecom Grant	4,957	1,100	762	5,295
Student Council	11,559	1,206	1,570	11,195
Student Need	1,447	796	695	1,548
Total Elementary School	34,114	13,688	11,573	36,229
Total Student Organization Funds	152,672	178,817	172,099	159,390
Other Agency Funds:				
Flex Spending Funds	11,472	38,223	31,289	18,406
Total Agency Funds	$ 164,144	$ 217,040	$ 203,388	$ 177,796

Unified School District Number 436
Caney, 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
School Projects						
Activity Passes - Elementary	$ -	$ 110	$ 110	$ -	$ -	$ -
Book Fees - Elementary	-	7,400	7,400	-	-	-
Book Fees - High School	-	6,697	6,697	-	-	-
Drivers Ed	-	3,976	3,976	-	-	-
Library Media Cr.	-	48	48	-	-	-
Music - Elementary	225	300	426	99	-	99
Industrial Arts	-	1,256	1,256	-	-	-
Gym Suits	-	1,908	1,908	-	-	-
Meal Accounts - High School	-	80,091	80,091	-	-	-
Meal Accounts - Elementary	9	86,004	85,892	121	-	121
Student Meal Acct Donations - Elementa	296	-	-	296	-	296
Pre-K Payments	-	6,100	6,100	-	-	-
Total School Projects	530	193,890	193,904	516	-	516
Gate Receipts:						
Activity Meals	56	6,500	5,505	1,051	-	1,051
Athletics	53,707	63,849	65,190	52,366	-	52,366
Baseball	4,900	-	668	4,232	-	4,232
Basketball - Boys - JH	1,334	-	-	1,334	-	1,334
Basketball - Girls - JH	-	1,774	935	839	-	839
Basketball - Boys	2,699	-	650	2,049	-	2,049
Basketball - Girls	2,105	500	1,133	1,472	-	1,472
Boys Golf	385	-	126	259	-	259
Concessions	5,716	22,297	22,256	5,757	-	5,757
Cross Country	1,224	400	1,054	570	-	570
Football	6,645	8,055	3,954	10,746	-	10,746
Girls Golf	833	-	220	613	-	613
Softball	170	-	-	170	-	170
Special Olympics	592	-	-	592	-	592
Track Boys	160	700	840	20	-	20
Trainers	79	-	-	79	-	79
Volleyball - JH	263	1,407	1,213	457	-	457
Volleyball	5,368	453	1,239	4,582	-	4,582
Weight Ligting	48	-	-	48	-	48
Wrestling	373	-	-	373	-	373
Total Gate Receipts	86,657	105,935	104,983	87,609	-	87,609
Total District Activity Funds	$ 87,187	$ 299,825	$ 298,887	$ 88,125	$ -	$ 88,125