FLINTHILLS UNIFIED SCHOOL DISTRICT NO. 492
ROSALIA, KANSAS

FINANCIAL STATEMENT
JUNE 30, 2025

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INDEPENDENT AUDITORS' REPORT

Board of Education
Flinthills Unified School District No. 492
Rosalia, Kansas

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of **Flinthills Unified School District No. 492, Rosalia, Kansas**, as of and for the year ended **June 30, 2025**, and the related notes to the financial statement.

Adverse and Unmodified Opinions

Adverse Opinion on Accounting Principles Generally Accepted in the United States of America
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 **Flinthills Unified School District No. 492, Rosalia, Kansas**, 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 **Flinthills Unified School District No. 492, Rosalia, Kansas**, as of **June 30, 2025**, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

Basis for Adverse and Unmodified Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the *Kansas Municipal Audit and Accounting Guide*. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statement section of the report. We are required to be independent of **Flinthills Unified School District No. 492, Rosalia, Kansas**, 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.

BFR CPA, LLC
10000 W. 37th St. N.
Wichita, Kansas 67205-7700

(316) 945-1500
Fax (316) 945-1505
bfr@bfrcpa.com

Board of Education
Flinthills Unified School District No. 492

Matter Giving Rise to Adverse Opinion on Accounting Principles Generally Accepted in the United State of America
As discussed in Note 1 of the financial statement, the financial statement is prepared by **Flinthills Unified School District No. 492, Rosalia, Kansas**, 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 **Flinthills Unified School District No. 492, Rosalia, Kansas'** 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.

Auditors' 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 auditors' 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 auditing standards generally accepted in the United States of America 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 auditing standards generally accepted in the United States of America, 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 **Flinthills Unified School District No. 492, Rosalia, Kansas'** 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 **Flinthills Unified School District No. 492, Rosalia, Kansas'** 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, individual fund schedules of regulatory basis receipts and expenditures-actual, agency funds schedules of regulatory basis cash receipts and disbursements, and district activity funds schedules of regulatory basis cash receipts, expenditures, and unencumbered cash (Regulatory-Required Supplementary Information 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 financial statement as a whole, on the basis of accounting described in Note 1.

Board of Education
Flinthills Unified School District No. 492

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of the **Flinthills Unified School District No. 492, Rosalia, Kansas**, as of and for the year ended June 30, 2024, and have issued our report thereon dated January 30, 2025, which contained an unmodified opinion on the basic financial statement.

The 2024 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link: https://admin.ks.gov/offices/oar/municipal-services. The 2024 actual column (2024 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget for the year ended June 30, 2024 (as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2024 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2024 basic financial statement. The 2024 comparative information was subjected to the auditing procedures applied in the audit of the 2024 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2024 basic financial statement or to the 2024 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2024 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended June 30, 2024, on the basis of accounting described in Note 1.

BFR CPA, LLC

BFR CPA, LLC
February 9, 2026

FLINTHILLS UNIFIED SCHOOL DISTRICT NO. 492
SUMMARY OF CASH RECEIPTS, EXPENDITURES,
AND UNENCUMBERED CASH
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2025

Fund	Beginning Unencumbered Cash Balance	Prior Year Canceled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
General Fund	$ 0	$ 0	$ 3,220,697	$ 3,220,697	$ 0	$ 0	$ 0
Special Purpose Funds							
Supplemental General	59,946	0	1,212,169	1,223,379	48,736	4,149	52,885
Preschool-Aged At-Risk	0	0	62,000	62,000	0	0	0
At Risk (K-12)	0	0	471,796	460,000	11,796	0	11,796
Virtual Education	0	0	0	0	0	0	0
Capital Outlay	341,610	0	593,247	477,710	457,147	0	457,147
Driver Training	11,435	0	4,870	2,385	13,920	0	13,920
Food Service	69,934	0	253,275	293,209	30,000	79	30,079
Professional Development	10,538	0	1,249	7,930	3,857	217	4,074
Special Education	60,000	0	470,050	530,050	0	0	0
Career and Postsecondary Educatio	0	0	99,001	99,001	0	0	0
KPERS Contribution	0	0	265,842	265,842	0	0	0
Federal Funds	(6,803)	0	119,725	117,093	(4,171)	0	(4,171)
Gifts and Grants	59,212	0	28,428	27,079	60,561	0	60,561
Contingency Reserve	250,001	0	0	0	250,001	0	250,001
Textbook & Student Material Revolving	13,632	0	21,068	34,700	0	0	0
District Activity Funds	7,710	0	20,558	13,208	15,060	0	15,060
Bond & Interest Fund	297,292		246,865	271,450	272,707		272,707
	$ 1,174,507	$	$ 7,090,840	$ 7,105,733	$ 1,159,614	$ 4,445	$ 1,164,059

	Composition of Cash:	Checking and Money Market Accounts	$ 1,211,921
		Certificate of Deposit	6,681
			1,218,602
		Agency Funds	(54,543)
0		0	$ 1,164,059

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

FLINTHILLS UNIFIED SCHOOL DISTRICT NO. 492
NOTES TO FINANCIAL STATEMENT
JUNE 30, 2025

Note 1 - Summary of Significant Accounting Policies:

Financial Reporting Entity

Flinthills Unified School District No. 492 is a municipal corporation established under State of Kansas statutes designed to meet educational requirements at the primary and secondary levels in and around Rosalia, Kansas. The District is governed by an elected seven-member Board of Education. The District's financial statement includes all funds over which the Board of Education exercises financial responsibility. Financial responsibility includes appointment of governing body members, designation of management, the ability to significantly influence operations and accountability for fiscal matters.

KMAAG Regulatory Basis of Presentation Fund Definitions:

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

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

Regulatory Basis of Accounting and Departure from Accounting Principles Generally accepted in the United States of America

The 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 accounting principles generally accepted in the United States of America and allowing the municipality to use the regulatory basis of accounting.

Budget and Tax Cycle

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

1. Preparation of the budget for the succeeding calendar year on or before August 1st.
2. Publication in local newspaper of the proposed budget and notice of public hearing on the budget on or before August 5th.
3. Public hearing on or before August 15th, but at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25th.

If the District is holding a revenue neutral rate hearing, the budget timeline for adoption of the final budget has been adjusted to on or before September 20th.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in regulatory receipts other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication, the hearing may be held and the governing body may amend the budget at that time. There were no budget amendments for the year ending June 30, 2025.

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 the prior year's accounts payable and encumbrances. Encumbrances are commitments by the District for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year end.

A legal operating budget is not required for capital projects funds, trust funds, and the following special purpose funds:

Federal Funds	Gifts and Grants Fund
Contingency Reserve Fund	Textbook & Student Material Revolving Fund
District Activity Funds	

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

Note 2 - 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.org or by writing to KPERS (611 South Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

Contributions
K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERS member-employee contribution rates. KPERS has multiple benefit structures and contribution rates depending on whether the employee is a KPERS 1, KPERS 2 or KPERS 3 member. KPERS 1 members are active and contributing members hired before July 1, 2009. KPERS 2 members were first employed in a covered position on or after July 1, 2009 and KPERS 3 members were first employed in a covered position on or after January 1, 2015. Effective January 1, 2015, Kansas law established the KPERS member-employee contribution rate of 6% of covered salary for KPERS 1, KPERS 2 and KPERS 3 members. Member contributions are withheld by their employer and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code.

State law provides that the employer contribution rates for KPERS 1, KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate and the statutory contribution rate (not including the 1% contribution rate for the Death and Disability Program) was 13.38% and 12.57%, respectively, for the fiscal year ended June 30, 2024. The actuarially determined employer contribution rate and the statutory contribution rate was 11.60% and 11.54% for the fiscal year ended June 30, 2025.

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

The 2021 Legislature passed Senate 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 2024. 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 million. The first transfer of $146.1 million was received on August 1, 2022. The second transfer of $125 million was received on December 1, 2022.

The State of Kansas is required to contribute the statutory required employer's share except for retired District employees. The District is responsible for the employer's portion of the cost for retired District employees. The District received and remitted amounts equal to the statutory contribution rate, which totaled $265,842 for the year ended June 30, 2025.

Net Pension Liability

At June 30, 2025, the District's proportionate share of the collective net pension liability reported by KPERS was $2,709,541. The net pension liability was measured as of June 30, 2024, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2023, which was rolled forward to June 30, 2024. The District's proportion of the net pension liability was based on the ratio of the District's contributions to KPERS, relative to the total employer and non-employer contributions of the State/School subgroup within KPERS for the fiscal year ended June 30, 2024. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

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

Note 3 - 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 the 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.

Note 4 - Other Post Employment Benefits:

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

Note 5 - Compensated Absences:

Classified Staff
A maximum of 10 days of sick leave may be granted each year with a total accumulation of 60 days allowed. There is no payment for unused sick leave when an employee ceases employment with the district.

Full-time, 12-month employees shall accrue vacation time at a rate of 10 days per year. Maximum accumulation of vacation leave is 20 days. Vacation time must be used by July 1. Part-time and temporary employees are not eligible for vacation pay.

Certified Staff
Professionally licensed employees, also referred to as teachers, will receive 12 days of personal leave time (PLT) at the beginning of each school year. PLT may be accumulated from year to year to a maximum of 80 days and the accumulated days will be referred to as sick days. Teachers who have accumulated sick leave time over 80 days will be reimbursed at a rate of $50 for each excess day on their June paycheck. The District will grant each educator, at retirement and to the beneficiaries of the educator upon his/her death, $50 per day for unused accumulated leave.

Note 6 - Interfund Transactions:

Operating transfers in accordance with K.S.A. 72-5167 and K.S.A. 72-7143 were as follows:

	Transfer to:							
Transfer from:	Preschool-Aged At-Risk	At Risk (K-12)	Capital Outlay	Food Service	Special Education	Career and Postsecondary Education	Text Book & Student Material Revolving	Total
General Fund	$ 62,000	$ 366,780	$ 115,312	$ 49,089	$ 353,282	$ 99,001	$ 3,224	$ 1,048,688
Supplemental General Fund	0	105,016	0	0	116,768	0	0	221,784
	$ 62,000	$ 471,796	$ 115,312	$ 49,089	$ 470,050	$ 99,001	$ 3,224	$ 1,270,472

Note 7 - Reimbursed Expenditures:

The District records reimbursable expenditures in the fund that makes the disbursement and records reimbursements as a receipt to the fund that receives the reimbursement. For purposes of budgetary comparisons, the expenditures are properly offset by the reimbursements under the KMAAG regulatory basis of accounting.

Note 8 - Deposits:

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

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

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

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

At June 30, 2025, the District's carrying amount of deposits was $1,218,602 and the bank balance was $1,727,189. The bank balance was held by one bank resulting in a concentration of credit risk. Of the bank balance, $250,000 was covered by federal depository insurance and $1,107,469 was collateralized with securities held by the pledging financial institution's agent in the District's name resulting in an amount at risk of $369,720 which is a violation of K.S. A. 9-1402.

Note 9 - Litigation:

The District is a party to various claims, none of which is expected to have a material financial impact on the financial statement.

Note 10 - Contingencies:

Grant Programs
The District participates in various federal and state grant programs. These grant programs are often subject to additional audits by agents of the granting agency, the purpose of which is to ensure compliance with the specific conditions of the grant. Any liability for reimbursement which may arise as a result of these audits cannot be reasonably determined at this time, although it is believed the amount, if any, would not be material.

Risk Management
The District is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The District carries commercial insurance for all risks of loss. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

Note 11 - Subsequent Events:

The District has evaluated subsequent events through February 9, 2026, the date which the financial statement was available to be issued.

Note 12 - Long-Term Debt:

Principal payments are due annually for general obligation bonds on September 1. Interest payments are due semi-annually on March 1 and September 1.

Principal and interest payments on the lease purchase agreement are due semi-annually.

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

Issue	Interest Rate	Date of Issue	Amount of Issue	Date of Final Maturity
General Obligation Bonds				
2019 Series	3.00 - 4.00	12/17/2019	$3,900,000	9/1/2040
Lease Purchase Agreement				
Energy Equipment	3.73	9/30/2016	$2,117,226	4/1/2029

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

Issue	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
General Obligation Bonds					
2019 Series	$3,595,000	$ 0	$ 160,000	$3,435,000	$ 111,450
Lease Purchase Agreement					
Energy Equipment	1,111,066	0	194,124	916,942	39,649
	$4,706,066	$ 0	$ 354,124	$4,351,942	$ 151,099

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

	Principal			Interest			
	General Obligation Bonds	Lease Purchase Agreement	Total	General Obligation Bonds	Lease Purchase Agreement	Total	Total Principal and Interest
2026	$ 165,000	$ 208,796	$ 373,796	$ 104,950	$ 32,273	$ 137,223	$ 511,019
2027	175,000	224,242	399,242	98,150	24,342	122,492	521,734
2028	180,000	235,836	415,836	91,050	15,871	106,921	522,757
2029	185,000	248,068	433,068	84,675	6,961	91,636	524,704
2030	190,000	0	190,000	79,050	0	79,050	269,050
2031 - 2035	1,055,000	0	1,055,000	303,675	0	303,675	1,358,675
2036 - 2040	1,220,000	0	1,220,000	133,500	0	133,500	1,353,500
2041	265,000	0	265,000	3,975	0	3,975	268,975
	$3,435,000	$ 916,942	$4,351,942	$ 899,025	$ 79,447	$ 978,472	$ 5,330,414

REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION

FLINTHILLS UNIFIED SCHOOL DISTRICT NO. 492
SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2025

	Certified Budget	Adjustment to Comply with Legal Max	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance - Over (Under)
General Fund	$ 3,279,223	$ (58,526)	$ 0	$ 3,220,697	$ 3,220,697	$ 0
Special Purpose Funds						
Supplemental General	1,084,124	(15,802)	155,057	1,223,379	1,223,379	0
Preschool-Aged At-Risk	62,000	0	0	62,000	62,000	0
At Risk (K-12)	460,000	0	0	460,000	460,000	0
Virtual Education	33,600	0	0	33,600	0	(33,600)
Capital Outlay	801,194	0	0	801,194	477,710	(323,484)
Driver Training	16,010	0	0	16,010	2,385	(13,625)
Food Service	312,216	0	0	312,216	293,209	(19,007)
Professional Development	30,000	0	0	30,000	7,930	(22,070)
Special Education	570,000	0	0	570,000	530,050	(39,950)
Career and Postsecondary Educatio	196,000	0	0	196,000	99,001	(96,999)
KPERS Contribution	325,257	0	0	325,257	265,842	(59,415)
Federal Funds	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	117,093	XXXXXXXXXX
Gifts and Grants	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	27,079	XXXXXXXXXX
Contingency Reserve	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0	XXXXXXXXXX
Textbook & Student Material Revolving	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	34,700	XXXXXXXXXX
District Activity Funds	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	13,208	XXXXXXXXXX
Bond & Interest Fund	271,450			271,450	271,450	
	$ 7,441,074	$ (74,328)	$ 155,057	$ 7,521,803	$ 7,105,733	$ (608,150)

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FLINTHILLS UNIFIED SCHOOL DISTRICT NO. 492
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

General Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
State Sources	$ 3,088,348	$ 3,220,697	$ 3,279,223	$ (58,526)
	3,088,348	3,220,697	$ 3,279,223	$ (58,526)
Expenditures				
Instruction	1,010,481	1,132,829	$ 1,196,000	$ (63,171)
Student Support Services	77,045	47,501	63,301	(15,800)
Instructional Support Staff	26,130	14,244	26,950	(12,706)
General Administration	138,853	177,021	167,550	9,471
School Administration	290,548	245,822	284,100	(38,278)
Operations & Maintenance	300,658	410,095	363,642	46,453
Student Transportation Services	152,610	142,808	156,080	(13,272)
Other Support Services	0	1,689	0	1,689
Transfers	1,092,023	1,048,688	1,021,600	27,088
Adjustment to Comply with Legal Max	0	0	(58,526)	58,526
	3,088,348	3,220,697	$ 3,220,697	$ 0
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 0	$ 0		

FLINTHILLS UNIFIED SCHOOL DISTRICT NO. 492
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

Supplemental General Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 677,895	$ 772,330	$ 580,064	$ 192,266
County Sources	55,664	56,525	55,130	1,395
State Sources	395,179	383,314	388,984	(5,670)
	1,128,738	1,212,169	$ 1,024,178	$ 187,991
Expenditures				
Instruction	420,675	491,308	$ 232,662	$ 258,646
Student Support Services	32,122	70,165	45,000	25,165
Instructional Support Staff	32,539	8,699	34,500	(25,801)
General Administration	77,052	74,335	80,000	(5,665)
School Administration	5,899	5,145	6,000	(855)
Operations & Maintenance	323,218	230,754	371,000	(140,246)
Student Transportation Services	115,702	121,189	60,000	61,189
Transfers	102,481	221,784	254,962	(33,178)
Adjustment to Comply with Legal Max	0	0	(15,802)	15,802
Adjustment for Qualifying Budget Credits	0	0	155,057	(155,057)
	1,109,688	1,223,379	$ 1,223,379	$ 0
Receipts Over (Under) Expenditures	19,050	(11,210)		
Unencumbered Cash, Beginning	40,896	59,946		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 59,946	$ 48,736		

FLINTHILLS UNIFIED SCHOOL DISTRICT NO. 492
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

Preschool-Aged At-Risk Fund		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Cash Receipts				
Transfers	$ 21,100	$ 62,000	$ 62,000	$ 0
	21,100	62,000	$ 62,000	$ 0
Expenditures				
Instruction	21,100	62,000	$ 62,000	$ 0
	21,100	62,000	$ 62,000	$ 0
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 0	$ 0		

FLINTHILLS UNIFIED SCHOOL DISTRICT NO. 492
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

At Risk (K-12) Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Transfers	$ 401,214	$ 471,796	$ 460,000	$ 11,796
	401,214	471,796	$ 460,000	$ 11,796
Expenditures				
Instruction	396,037	421,499	$ 450,000	$ (28,501)
Student Support Services	5,177	38,501	10,000	28,501
	401,214	460,000	$ 460,000	$ 0
Receipts Over (Under) Expenditures	0	11,796		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 0	$ 11,796		

FLINTHILLS UNIFIED SCHOOL DISTRICT NO. 492
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

Virtual Education Fund		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Cash Receipts				
Transfers	$ 0	$ 0	$ 33,600	$ (33,600)
	0	0	$ 33,600	$ (33,600)
Expenditures				
Instruction	0	0	$ 33,600	$ (33,600)
	0	0	$ 33,600	$ (33,600)
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 0	$ 0		

FLINTHILLS UNIFIED SCHOOL DISTRICT NO. 492
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

Capital Outlay Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 277,472	$ 411,290	$ 395,155	$ 16,135
County Sources	22,361	21,727	21,262	465
State Sources	65,149	44,918	43,167	1,751
Transfers	138,005	115,312	0	115,312
	502,987	593,247	$ 459,584	$ 133,663
Expenditures				
Instruction	13,416	10,915	$ 25,000	$ (14,085)
Instructional Support Staff	2,400	0	5,000	(5,000)
Operations & Maintenance	407,566	394,522	30,000	364,522
Transportation	39,199	72,273	80,000	(7,727)
Facility Acquisition & Construction Services	226,689	0	661,194	(661,194)
	689,270	477,710	$ 801,194	$ (323,484)
Receipts Over (Under) Expenditures	(186,283)	115,537		
Unencumbered Cash, Beginning	527,893	341,610		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 341,610	$ 457,147		

FLINTHILLS UNIFIED SCHOOL DISTRICT NO. 492
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

Driver Training Fund		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 50	$ 3,275	$ 1,200	$ 2,075
State Sources	2,755	1,595	3,375	(1,780)
	2,805	4,870	$ 4,575	$ 295
Expenditures				
Instruction	5,432	2,385	$ 15,010	$ (12,625)
Vehicle Operations, Maintenance Services	0	0	1,000	(1,000)
	5,432	2,385	$ 16,010	$ (13,625)
Receipts Over (Under) Expenditures	(2,627)	2,485		
Unencumbered Cash, Beginning	14,062	11,435		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 11,435	$ 13,920		

FLINTHILLS UNIFIED SCHOOL DISTRICT NO. 492
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

Food Service Fund		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 73,835	$ 87,076	$ 111,670	$ (24,594)
State Sources	1,626	1,576	1,384	192
Federal Sources	128,728	115,534	129,228	(13,694)
Transfers	69,600	49,089	0	49,089
	273,789	253,275	$ 242,282	$ 10,993
Expenditures				
Food Service Operation	273,577	293,209	$ 312,216	$ (19,007)
	273,577	293,209	$ 312,216	$ (19,007)
Receipts Over (Under) Expenditures	212	(39,934)		
Unencumbered Cash, Beginning	69,722	69,934		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 69,934	$ 30,000		

FLINTHILLS UNIFIED SCHOOL DISTRICT NO. 492
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

Professional Development Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
State Sources	$ 1,241	$ 1,249	$ 4,500	$ (3,251)
Transfers	0	0	14,962	(14,962)
	1,241	1,249	$ 19,462	$ (18,213)
Expenditures				
Instructional Support Staff	7,333	7,930	$ 30,000	$ (22,070)
	7,333	7,930	$ 30,000	$ (22,070)
Receipts Over (Under) Expenditures	(6,092)	(6,681)		
Unencumbered Cash, Beginning	16,630	10,538		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 10,538	$ 3,857		

FLINTHILLS UNIFIED SCHOOL DISTRICT NO. 492
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

Special Education Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Transfers	$ 374,982	$ 470,050	$ 510,000	$ (39,950)
	374,982	470,050	$ 510,000	$ (39,950)
Expenditures				
Instruction	467,888	507,730	$ 561,875	$ (54,145)
Student Transportation Services	7,094	22,320	8,125	14,195
	474,982	530,050	$ 570,000	$ (39,950)
Receipts Over (Under) Expenditures	(100,000)	(60,000)		
Unencumbered Cash, Beginning	160,000	60,000		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 60,000	$ 0		

FLINTHILLS UNIFIED SCHOOL DISTRICT NO. 492
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

Career and Postsecondary Education Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 1,343	$ 0	$ 0	$ 0
Transfers	189,603	99,001	196,000	(96,999)
	190,946	99,001	$ 196,000	$ (96,999)
Expenditures				
Instruction	200,640	99,001	$ 196,000	$ (96,999)
	200,640	99,001	$ 196,000	$ (96,999)
Receipts Over (Under) Expenditures	(9,694)	0		
Unencumbered Cash, Beginning	9,694	0		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 0	$ 0		

FLINTHILLS UNIFIED SCHOOL DISTRICT NO. 492
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

KPERS Contribution Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
State Sources	$ 295,688	$ 265,842	$ 325,257	$ (59,415)
	295,688	265,842	$ 325,257	$ (59,415)
Expenditures				
Instruction	197,956	178,113	$ 217,767	$ (39,654)
Student Support Services	4,435	3,988	4,879	(891)
Instructional Support Staff	4,435	3,988	4,879	(891)
General Administration	20,698	18,609	22,769	(4,160)
School Administration	32,526	29,243	35,781	(6,538)
Operations & Maintenance	20,698	18,609	22,769	(4,160)
Student Transportation Services	3,112	2,658	3,423	(765)
Food Service Operation	11,828	10,634	12,990	(2,356)
	295,688	265,842	$ 325,257	$ (59,415)
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 0	$ 0		

FLINTHILLS UNIFIED SCHOOL DISTRICT NO. 492
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

Bond & Interest Fund		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 218,465	$ 227,056	$ 223,589	$ 3,467
County Sources	23,942	19,809	19,376	433
	242,407	246,865	$ 242,965	$ 3,900
Expenditures				
Debt Service	272,750	271,450	$ 271,450	$ 0
	272,750	271,450	$ 271,450	$ 0
Receipts Over (Under) Expenditures	(30,343)	(24,585)		
Unencumbered Cash, Beginning	327,635	297,292		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 297,292	$ 272,707		

FLINTHILLS UNIFIED SCHOOL DISTRICT NO. 492
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

Federal Funds

	Prior Year Actual	Current Year Actual
Cash Receipts		
Federal Sources	$ 211,589	$ 119,725
	211,589	119,725
Expenditures		
Instruction	111,451	79,304
Student Support Services	64,262	32,218
Instructional Support Staff	8,394	0
General Administration	5,728	5,571
School Administration	3,232	0
Operations & Maintenance	3,232	0
Student Transportation Services	1,886	0
Food Service Operation	2,333	0
	200,518	117,093
Receipts Over (Under) Expenditures	11,071	2,632
Unencumbered Cash, Beginning	(17,874)	(6,803)
Prior Year Canceled Encumbrances	0	0
Unencumbered Cash, Ending	$ (6,803)	$ (4,171)

FLINTHILLS UNIFIED SCHOOL DISTRICT NO. 492
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

Gifts and Grants Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Local Sources	$ 22,579	$ 26,428
State Sources	4,100	2,000
Federal Sources	9,330	0
	36,009	28,428
Expenditures		
Instruction	7,515	12,378
Student Support Services	48	450
General Administration	0	6,920
Community Service Operations	6,029	7,331
	13,592	27,079
Receipts Over (Under) Expenditures	22,417	1,349
Unencumbered Cash, Beginning	36,795	59,212
Prior Year Canceled Encumbrances	0	0
Unencumbered Cash, Ending	$ 59,212	$ 60,561

FLINTHILLS UNIFIED SCHOOL DISTRICT NO. 492
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

Contingency Reserve Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Transfers	$ 0	$ 0
	0	0
Expenditures		
Transfers	0	0
	0	0
Receipts Over (Under) Expenditures	0	0
Unencumbered Cash, Beginning	250,001	250,001
Prior Year Canceled Encumbrances	0	0
Unencumbered Cash, Ending	$ 250,001	$ 250,001

FLINTHILLS UNIFIED SCHOOL DISTRICT NO. 492
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

Textbook & Student Material Revolving Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Local Sources	$ 20,218	$ 17,844
Transfers	0	3,224
	20,218	21,068
Expenditures		
Instruction	25,859	34,700
	25,859	34,700
Receipts Over (Under) Expenditures	(5,641)	(13,632)
Unencumbered Cash, Beginning	19,273	13,632
Prior Year Canceled Encumbrances	0	0
Unencumbered Cash, Ending	$ 13,632	$ 0

FLINTHILLS UNIFIED SCHOOL DISTRICT NO. 492
AGENCY FUNDS
SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2025

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Flinthills Jr/Sr High School				
Athletics	$ 689	$ 575	$ 575	$ 689
FHS - Uniforms	61	0	0	61
FMS - Girls Basketball Fundraiser	137	0	0	137
FMS - Boy Basketball Fundraiser	75	0	240	(165)
FHS - Girls Basketball Fundraiser	1,714	0	806	908
FHS - Baseball Fundraiser	1,288	960	1,603	645
FMS - Track Fundraiser	254	0	0	254
FHS - Wrestling Fundraiser	751	1,447	6	2,192
FHS - Boys Basketball Fundraiser	1,419	2,215	1,638	1,996
FHS - Football Fundraiser	1,053	4,192	4,536	709
FHS - Football	0	1,427	1,427	0
FHS - Volleyball	0	6,663	6,663	0
FHS - Basketball	0	5,121	5,121	0
FHS - Baseball/Softball	0	2,826	1,979	847
FHS - Track	0	0	690	(690)
FMS - Football/Volleyball	0	782	782	0
FMS - Basketball	0	6,097	6,697	(600)
FMS - Wrestling	0	0	130	(130)
FMS - Track	0	600	1,955	(1,355)
Forensics	0	1,062	2,270	(1,208)
FHS - Cheerleading	3,390	2,434	5,073	751
FHS - Cross Country Fundraising	1	0	0	1
	10,832	36,401	42,191	5,042

FLINTHILLS UNIFIED SCHOOL DISTRICT NO. 492
AGENCY FUNDS
SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2025

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Flinthills Jr/Sr High School (Continued)				
FHS - Softball Fundraiser	877	1,733	1,287	1,323
FHS - Volleyball Fundraiser	1,067	0	374	693
Flinthills Middle School	761	0	0	761
FMS - Concessions	3,267	0	0	3,267
FMS - Cheerleaders	3,940	113	248	3,805
Seniors	5,387	1,748	586	6,549
Juniors	1,871	1,499	2,198	1,172
Sophomores	2,122	200	1,197	1,125
Freshmen	925	300	150	1,075
8th Grade	775	250	25	1,000
7th Grade	750	175	600	325
6th Grade	150	275	150	275
Graphic Art	2,539	253	2,440	352
Concessions	0	39,535	39,790	(255)
Letter Club	1,713	0	1,713	0
Skills USA	2,289	0	0	2,289
Enhancement	2,359	750	0	3,109
SADD	630	0	630	0
TSA	1,273	405	633	1,045
Tri-M	973	77	200	850
Stuco	778	7,436	5,165	3,049
Vocal - Choir	0	0	581	(581)
Band	5,940	35	393	5,582
Outdoor Classroom	3	0	3	0
FCA	243	1,665	901	1,007
Flinthills Gen. Scholarship	1,669	12	0	1,681
Dixie Spencer Scholarship Fund	1,249	7	0	1,256
Dixie Spencer Scholarship - CD	6,281	0	0	6,281
National Honor Society	553	0	420	133
Physics	83	0	83	0
Kitchen	1	936	935	2
FFA	2,086	4,281	4,327	2,040
SAFE	1,114	150	973	291
Vending Machine	0	488	488	0
Total Agency Funds	$ 64,500	$ 98,724	$ 108,681	$ 54,543

FLINTHILLS UNIFIED SCHOOL DISTRICT NO. 492
DISTRICT ACTIVITY FUNDS
SCHEDULE OF CASH RECEIPTS, EXPENDITURES,
AND UNENCUMBERED CASH
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2025

Fund	Beginning Unencumbered Cash Balance	Prior Year Canceled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Flinthills Jr/Sr High School							
Newspaper	$ 28	$ 0	$ 0	$ 0	$ 28	$ 0	$ 28
Drama / Play	1,754	0	12,778	9,965	4,567	0	4,567
Stomping Grounds	2,083	0	246	761	1,568	0	1,568
Banner Fund	29	0	0	29	0	0	0
Miscellaneous-Interest	1,965	0	927	154	2,738	0	2,738
Miscellaneous	1,851	0	1,959	2,284	1,526	0	1,526
Sales Tax	0		4,648	15	4,633		4,633
Total District Activity Funds	$ 7,710	$	$ 20,558	$ 13,208	$ 15,060	$	$ 15,060

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