CUNNINGHAM UNIFIED SCHOOL DISTRICT NO. 332
CUNNINGHAM, KANSAS

FINANCIAL STATEMENT
JUNE 30, 2025

BFR

CUNNINGHAM UNIFIED SCHOOL DISTRICT NO. 332
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INDEPENDENT AUDITORS' REPORT

Board of Education
Cunningham Unified School District No. 332
Cunningham, Kansas

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of **Cunningham Unified School District No. 332, Cunningham, Kansas**, as of and for the year ended **June 30, 2025,** and the related notes to the financial statement.

Adverse and Unmodified Opinions

Basis for 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 **Cunningham Unified School District No. 332, Cunningham 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 **Cunningham Unified School District No. 332, Cunningham, 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 **Cunningham Unified School District No. 332, Cunningham, 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
Cunningham Unified School District No. 332

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 **Cunningham Unified School District No. 332, Cunningham, 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 **Cunningham Unified School District No. 332, Cunningham, 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 **Cunningham Unified School District No. 332, Cunningham, 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 **Cunningham Unified School District No. 332, Cunningham, 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, schedule of cash receipts and expenditures-capital projects, 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
Cunningham Unified School District No. 332

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of the **Cunningham Unified School District No. 332, Cunningham, Kansas**, as of and for the year ended June 30, 2024, and have issued our report thereon dated January 21, 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
December 3, 2025

CUNNINGHAM UNIFIED SCHOOL DISTRICT NO. 332
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	$ 1,183	$ 142	$ 2,637,803	$ 2,638,985	$ 143	$ 0	$ 143
Special Purpose Funds							
Supplemental General	147,137	0	760,868	811,193	96,812	7,009	103,821
Preschool-Aged At-Risk	0	196	1,706	1,706	196	0	196
At Risk (K-12)	14,107	3	249,249	205,776	57,583	136	57,719
Capital Outlay	897,632	0	512,564	293,014	1,117,182	0	1,117,182
Driver Training	805	0	4,650	4,063	1,392	0	1,392
Food Service	40,454	0	173,314	171,199	42,569	0	42,569
Professional Development	5,753	0	11,760	13,585	3,928	0	3,928
Special Education	60,798	0	485,642	482,925	63,515	0	63,515
Career and Postsecondary Education	3,228	1,236	55,801	59,029	1,236	0	1,236
KPERS Contribution	0	0	209,889	209,889	0	0	0
Federal Funds	8,445	0	77,554	85,999	0	0	0
Gifts and Grants	9,459	0	56,791	66,250	0	0	0
Contingency Reserve	92,663	0	24,582	0	117,245	0	117,245
Textbook & Student Material Revolving	0	0	28,495	26,159	2,336	0	2,336
District Activity Funds	373	0	26,545	25,370	1,548	0	1,548
Bond & Interest Fund	684,555	0	794,616	746,150	733,021	0	733,021
Capital Projects Fund	2,384,797	0	50,175	1,658,807	776,165	0	776,165
	$ 4,351,389	$ 1,577	$ 6,162,004	$ 7,500,099	$ 3,014,871	$ 7,145	$ 3,022,016

Composition of Cash:	
Checking Accounts	$ 1,510,305
Money Market Account	519,009
Certificate of Deposit	357,428
Investments	701,829
	3,088,571
Agency Funds	(66,555)
	$ 3,022,016

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

CUNNINGHAM UNIFIED SCHOOL DISTRICT NO. 332
NOTES TO FINANCIAL STATEMENT
JUNE 30, 2025

Note 1 - Summary of Significant Accounting Policies:

Financial Reporting Entity

Cunningham Unified School District No. 332 is a municipal corporation established under State of Kansas statutes designed to meet educational requirements at the primary and secondary levels in and around Cunningham, 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.

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

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

The 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 13.88% and 12.57%, respectively, for the fiscal year ended June 30, 2024. The actuarially determined employer contribution rate and the statutory contribution rate was 11.60% and 11.54% 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 $209,889 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 $2,062,501. 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 - Compensated Absences:

All permanent full-time employees are eligible for vacation and/or sick leave benefits in varying annual amounts depending on position and length of service.

It is the policy of the District to record vacation and sick leave benefits as expenditures when paid.

Note 4 - 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 5 - 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 6 - 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.

All certified employees of the District are eligible to participate in the District's early retirement program if certain eligibility requirements are met. The employee must have completed fifteen (15) years of service of which the last five (5) years were continuous, and the employee must be retired from the KPERS retirement system. Eligibility continues until their 65th birthday. Notification must be given to the District by April 1 in the year prior to the July 1 retirement date. The amount paid upon early retirement shall be determined by subtracting the base of the salary schedule from the teacher's salary for the year in which application for early retirement is made. The difference in these two figures shall be multiplied by sixty percent (60%) and then divided by twelve (12) to determine the amount that will be paid monthly for five (5) years or until the employee reaches age 65 or is deceased.

The District offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The plan is available to all employees and permits them to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, death, or unforeseeable emergency.

All amounts of compensation deferred under the plan, all property and rights purchased with those amounts, and all income attributable to those amounts, property, or rights are (until paid or made available to the employee or beneficiary) the property and rights of the plan (without being restricted to the provision of benefits under the plan), subject only to the claims of the plan's general creditors. Participants' rights under the plan are equal to those of general creditors of the plan in an amount equal to the fair market value of the deferred account for each participant.

It is the policy of the District to record retirement benefits as expenditures when paid.

During the year, the District paid $8,151 for current employees under the Section 457 plan.

Note 7 - 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 8 - 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 9 - Deposits & Investments:

As of June 30, 2025, the District had the following investments:

Investment Type	Fair Value	Rating U.S.
Kansas Municipal Investment Pool	$ 701,829	S&P AAAF/SLT

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. The District's allocation of investments as of June 30, 2025, is as follows:

Investment Type	Percentage of Investments
Kansas Municipal Investment Pool	100%

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 $2,386,742 and the bank balance was $2,875,239. The bank balance is held by one bank resulting in a concentration of credit risk. Of the bank balance, $322,243 was covered by federal depository insurance and the remaining $2,552,996 was collateralized with securities held by the pledging financial institution's agent in the District's name.

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

Note 10 - 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)	Driver Training	Food Service	Professional Development	Special Education	Career and Postsecondary Education	Contingency Reserve	Textbook & Student Material Revolving	Total
General Fund	$ 1,706	$ 190,381	$ 2,000	$ 50,000	$ 10,000	$ 390,285	$ 55,801	$ 24,582	$ 0	$ 724,755
Supplemental General Fund	0	58,868	0	0	0	95,357	0	0	19,991	174,216
	$ 1,706	$ 249,249	$ 2,000	$ 50,000	$ 10,000	$ 485,642	$ 55,801	$ 24,582	$ 19,991	$ 898,971

Note 11 - Capital Projects:

Capital project authorizations with approved change orders compared with expenditures from inception are as follows:

	Project Authorization	Expenditures to Date
New High School and School Renovations	$13,915,655	$13,139,490

Note 12 - Subsequent Events:

The District has evaluated subsequent events through December 3, 2025, the date which the financial statement was available to be issued.

Note 13 - Long-Term Debt:

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

Lease purchase payments are due 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
General Obligation Bonds Series 2022	4.00 - 5.00	7/1/2022	$13,095,000	8/1/2047

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
General Obligation Bonds Series 2022	$12,855,000	$ 0	$ 210,000	$12,645,000	$ 536,150

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

	General Obligation Bonds		
	Principal	Interest	Total Principal & Interest
2026	$ 230,000	$ 525,150	$ 755,150
2027	250,000	513,150	763,150
2028	275,000	500,025	775,025
2029	300,000	485,650	785,650
2030	325,000	470,025	795,025
2031-2035	2,030,000	2,079,100	4,109,100
2036-2040	2,785,000	1,581,100	4,366,100
2041-2045	3,695,000	937,100	4,632,100
2046-2048	2,755,000	169,100	2,924,100
	$ 12,645,000	$ 7,260,400	$ 19,905,400

REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION

CUNNINGHAM UNIFIED SCHOOL DISTRICT NO. 332
SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2025

Fund	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	$ 2,680,395	$ (41,410)	$ 0	$ 2,638,985	$ 2,638,985	$ 0
Special Purpose Funds						
Supplemental General	835,000	0	0	835,000	811,193	(23,807)
Preschool-Aged At-Risk	37,646	0	0	37,646	1,706	(35,940)
At Risk (K-12)	225,793	0	0	225,793	205,776	(20,017)
Capital Outlay	1,366,672	0	0	1,366,672	293,014	(1,073,658)
Driver Training	6,005	0	0	6,005	4,063	(1,942)
Food Service	229,483	0	0	229,483	171,199	(58,284)
Professional Development	30,000	0	0	30,000	13,585	(16,415)
Special Education	604,198	0	0	604,198	482,925	(121,273)
Career and Postsecondary Education	103,050	0	0	103,050	59,029	(44,021)
KPERS Contribution	252,496	0	0	252,496	209,889	(42,607)
Federal Funds	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	85,999	XXXXXXXXXX
Gifts and Grants	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	66,250	XXXXXXXXXX
Contingency Reserve	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0	XXXXXXXXXX
Textbook & Student Material Revolving	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	26,159	XXXXXXXXXX
District Activity Funds	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	25,370	XXXXXXXXXX
Bond & Interest Fund	746,150	0	0	746,150	746,150	0
Capital Projects Fund	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	1,658,807	XXXXXXXXXX
	$ 7,116,888	$ (41,410)	$ 0	$ 7,075,478	$ 7,500,099	$ (1,437,964)

CUNNINGHAM UNIFIED SCHOOL DISTRICT NO. 332
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	$ 2,444,502	$ 2,637,803	$ 2,680,395	$ (42,592)
	2,444,502	2,637,803	$ 2,680,395	$ (42,592)
Expenditures				
Instruction	1,325,680	1,398,840	$ 1,420,000	$ (21,160)
Student Support Services	7,499	21,281	7,850	13,431
Instructional Support Staff	3,069	12,290	3,365	8,925
General Administration	124,470	121,294	126,100	(4,806)
School Administration	126,797	155,512	131,866	23,646
Central Services	48,230	48,717	50,950	(2,233)
Operations & Maintenance	50,587	30,331	131,880	(101,549)
Student Transportation Services	101,407	125,965	154,550	(28,585)
Transfers	655,580	724,755	653,834	70,921
Adjustment to Comply With Legal Max	0	0	(41,410)	41,410
	2,443,319	2,638,985	$ 2,638,985	$ 0
Receipts Over (Under) Expenditures	1,183	(1,182)		
Unencumbered Cash, Beginning	0	1,183		
Prior Year Canceled Encumbrances	0	142		
Unencumbered Cash, Ending	$ 1,183	$ 143		

CUNNINGHAM UNIFIED SCHOOL DISTRICT NO. 332
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	$ 764,247	$ 736,368	$ 684,698	$ 51,670
County Sources	23,235	24,500	24,944	(444)
	787,482	760,868	$ 709,642	$ 51,226
Expenditures				
Instruction	127,996	127,193	$ 124,000	$ 3,193
Student Support Services	2,848	13,805	4,000	9,805
Instructional Support Staff	4,259	2,987	4,100	(1,113)
General Administration	163,383	209,308	158,500	50,808
School Administration	32,744	36,499	34,800	1,699
Operations & Maintenance	147,164	153,646	135,200	18,446
Student Transportation Services	121,330	93,539	81,350	12,189
Transfers	99,074	174,216	293,050	(118,834)
	698,798	811,193	$ 835,000	$ (23,807)
Receipts Over (Under) Expenditures	88,684	(50,325)		
Unencumbered Cash, Beginning	58,453	147,137		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 147,137	$ 96,812		

CUNNINGHAM UNIFIED SCHOOL DISTRICT NO. 332
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	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Transfers	$ 5,445	$ 1,706	$ 37,646	$ (35,940)
	5,445	1,706	$ 37,646	$ (35,940)
Expenditures				
Instruction	5,445	1,706	$ 37,646	$ (35,940)
	5,445	1,706	$ 37,646	$ (35,940)
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	0	196		
Unencumbered Cash, Ending	$ 0	$ 196		

CUNNINGHAM UNIFIED SCHOOL DISTRICT NO. 332
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	$ 179,239	$ 249,249	$ 215,962	$ 33,287
	179,239	249,249	$ 215,962	$ 33,287
Expenditures				
Instruction	186,752	205,776	$ 225,793	$ (20,017)
	186,752	205,776	$ 225,793	$ (20,017)
Receipts Over (Under) Expenditures	(7,513)	43,473		
Unencumbered Cash, Beginning	21,620	14,107		
Prior Year Canceled Encumbrances	0	3		
Unencumbered Cash, Ending	$ 14,107	$ 57,583		

CUNNINGHAM UNIFIED SCHOOL DISTRICT NO. 332
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	$ 626,557	$ 491,431	$ 447,864	$ 43,567
County Sources	22,085	21,133	21,176	(43)
	648,642	512,564	$ 469,040	$ 43,524
Expenditures				
Instruction	146,963	120,693	$ 70,000	$ 50,693
Student Support Services	182	17,266	7,500	9,766
General Administration	2,611	7,798	11,000	(3,202)
School Administration	1,575	0	0	0
Operations & Maintenance	9,866	50,257	228,800	(178,543)
Transportation	48,304	74,876	150,000	(75,124)
Facility Acquisition & Construction Services	34,824	22,124	899,372	(877,248)
	244,325	293,014	$ 1,366,672	$ (1,073,658)
Receipts Over (Under) Expenditures	404,317	219,550		
Unencumbered Cash, Beginning	493,315	897,632		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 897,632	$ 1,117,182		

CUNNINGHAM UNIFIED SCHOOL DISTRICT NO. 332
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	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 800	$ 1,200	$ 2,500	$ (1,300)
State Sources	2,320	1,450	2,700	(1,250)
Transfers	0	2,000	0	2,000
	3,120	4,650	$ 5,200	$ (550)
Expenditures				
Instruction	2,928	4,063	$ 6,005	$ (1,942)
	2,928	4,063	$ 6,005	$ (1,942)
Receipts Over (Under) Expenditures	192	587		
Unencumbered Cash, Beginning	613	805		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 805	$ 1,392		

CUNNINGHAM UNIFIED SCHOOL DISTRICT NO. 332
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	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 70,111	$ 57,078	$ 78,360	$ (21,282)
State Sources	1,362	1,292	1,300	(8)
Federal Sources	71,996	64,944	79,369	(14,425)
Transfers	23,082	50,000	30,000	20,000
	166,551	173,314	$ 189,029	$ (15,715)
Expenditures				
Operations & Maintenance	845	0	$ 1,000	$ (1,000)
Food Service Operation	176,763	171,199	228,483	(57,284)
	177,608	171,199	$ 229,483	$ (58,284)
Receipts Over (Under) Expenditures	(11,057)	2,115		
Unencumbered Cash, Beginning	51,511	40,454		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 40,454	$ 42,569		

CUNNINGHAM UNIFIED SCHOOL DISTRICT NO. 332
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	$ 1,651	$ 1,760	$ 4,021	$ (2,261)
Transfers	15,000	10,000	20,226	(10,226)
	16,651	11,760	$ 24,247	$ (12,487)
Expenditures				
Instructional Support Staff	10,958	13,585	$ 30,000	$ (16,415)
	10,958	13,585	$ 30,000	$ (16,415)
Receipts Over (Under) Expenditures	5,693	(1,825)		
Unencumbered Cash, Beginning	60	5,753		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 5,753	$ 3,928		

CUNNINGHAM UNIFIED SCHOOL DISTRICT NO. 332
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				
Local Sources	$ 3,353	$ 0	$ 3,400	$ (3,400)
Transfers	466,888	485,642	540,000	(54,358)
	470,241	485,642	$ 543,400	$ (57,758)
Expenditures				
Instruction	453,057	479,186	$ 599,373	$ (120,187)
Student Transportation Services	4,016	3,739	4,825	(1,086)
	457,073	482,925	$ 604,198	$ (121,273)
Receipts Over (Under) Expenditures	13,168	2,717		
Unencumbered Cash, Beginning	47,630	60,798		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 60,798	$ 63,515		

CUNNINGHAM UNIFIED SCHOOL DISTRICT NO. 332
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				
Transfers	$ 65,000	$ 55,801	$ 103,050	$ (47,249)
	65,000	55,801	$ 103,050	$ (47,249)
Expenditures				
Instruction	61,772	59,029	$ 103,050	$ (44,021)
	61,772	59,029	$ 103,050	$ (44,021)
Receipts Over (Under) Expenditures	3,228	(3,228)		
Unencumbered Cash, Beginning	0	3,228		
Prior Year Canceled Encumbrances	0	1,236		
Unencumbered Cash, Ending	$ 3,228	$ 1,236		

CUNNINGHAM UNIFIED SCHOOL DISTRICT NO. 332
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	$ 229,542	$ 209,889	$ 252,496	$ (42,607)
	229,542	209,889	$ 252,496	$ (42,607)
Expenditures				
Instruction	165,408	151,267	$ 181,949	$ (30,682)
Student Support Services	7,299	6,675	8,029	(1,354)
Instructional Support Staff	437	378	481	(103)
General Administration	7,644	6,989	8,408	(1,419)
School Administration	26,214	23,970	28,835	(4,865)
Central Services	5,830	5,331	6,413	(1,082)
Operations & Maintenance	3,489	3,190	3,838	(648)
Student Transportation Services	7,575	6,926	8,332	(1,406)
Food Service Operation	5,646	5,163	6,211	(1,048)
	229,542	209,889	$ 252,496	$ (42,607)
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 0	$ 0		

CUNNINGHAM UNIFIED SCHOOL DISTRICT NO. 332
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	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 864,076	$ 794,616	$ 722,897	$ 71,719
County Sources	1,123	0	32,281	(32,281)
	865,199	794,616	$ 755,178	$ 39,438
Expenditures				
Debt Service	787,400	746,150	$ 746,150	$ 0
	787,400	746,150	$ 746,150	$ 0
Receipts Over (Under) Expenditures	77,799	48,466		
Unencumbered Cash, Beginning	606,756	684,555		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 684,555	$ 733,021		

CUNNINGHAM UNIFIED SCHOOL DISTRICT NO. 332
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	$ 225,157	$ 77,554
	225,157	77,554
Expenditures		
Instruction	174,550	85,999
	174,550	85,999
Receipts Over (Under) Expenditures	50,607	(8,445)
Unencumbered Cash, Beginning	(42,162)	8,445
Prior Year Canceled Encumbrances	0	0
Unencumbered Cash, Ending	$ 8,445	$ 0

CUNNINGHAM UNIFIED SCHOOL DISTRICT NO. 332
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	$ 5,705	$ 11,788
State Sources	66,610	44,803
Federal Sources	0	200
	72,315	56,791
Expenditures		
Instruction	1,672	8,781
Student Support Services	44,349	57,469
Food Service Operation	17,446	0
	63,467	66,250
Receipts Over (Under) Expenditures	8,848	(9,459)
Unencumbered Cash, Beginning	611	9,459
Prior Year Canceled Encumbrances	0	0
Unencumbered Cash, Ending	$ 9,459	$ 0

CUNNINGHAM UNIFIED SCHOOL DISTRICT NO. 332
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	$ 24,582
	0	24,582
Expenditures		
Instruction	0	0
	0	0
Receipts Over (Under) Expenditures	0	24,582
Unencumbered Cash, Beginning	92,663	92,663
Prior Year Canceled Encumbrances	0	0
Unencumbered Cash, Ending	$ 92,663	$ 117,245

CUNNINGHAM UNIFIED SCHOOL DISTRICT NO. 332
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	$ 8,365	$ 8,504
Transfers	0	19,991
	8,365	28,495
Expenditures		
Instruction	23,651	26,159
	23,651	26,159
Receipts Over (Under) Expenditures	(15,286)	2,336
Unencumbered Cash, Beginning	15,286	0
Prior Year Canceled Encumbrances	0	0
Unencumbered Cash, Ending	$ 0	$ 2,336

CUNNINGHAM UNIFIED SCHOOL DISTRICT NO. 332
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - CAPITAL PROJECTS
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Interest Earnings	$ 424,578	$ 50,175
	424,578	50,175
Expenditures		
Architectural & Engineering Services	95,950	0
Facilities Acquisition & Construction	7,677,153	1,658,807
	7,773,103	1,658,807
Receipts Over (Under) Expenditures	(7,348,525)	(1,608,632)
Unencumbered Cash, Beginning	9,733,322	2,384,797
Prior Year Canceled Encumbrances	0	0
Unencumbered Cash, Ending	$ 2,384,797	$ 776,165

CUNNINGHAM UNIFIED SCHOOL DISTRICT NO. 332
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
Letterman's Club	$ 9,143	$ 9,695	$ 8,649	$ 10,189
High School Football	18	2,591	1,447	1,162
High School Boys Basketball	0	988	594	394
eSports	900	90	250	740
Home Ec.	0	413	0	413
Shop	0	486	3	483
Library	656	0	0	656
Mentoring	0	758	750	8
Pep Club	455	1,845	208	2,092
HS Cheer	1,930	2,925	3,538	1,317
KAYS	968	1,876	1,103	1,741
Stuco	376	1,020	575	821
National Honor Society	1,430	1,367	290	2,507
Foreign Language Club	265	0	0	265
Foreign Language ~ Tickets	(431)	0	0	(431)
Business Professionals	5	0	0	5
Main Street Singers	1,201	1,493	0	2,694
Trap Team	2,999	173	396	2,776
HS Volleyball	2,199	135	480	1,854
FFA	11,769	16,552	19,312	9,009
Scholarships	645	173	58	760
Music Club	307	0	0	307
Speech Club	1,779	0	0	1,779
Science Club	293	0	0	293
Class of 2026	771	8,056	2,139	6,688
Class of 2027	458	597	0	1,055
Class of 2028	(13)	770	0	757
Class of 2029	4,600	1,417	4,450	1,567
Special Education Class	1,451	0	0	1,451
Pre-School	105	0	0	105
Grade School Pep Club	4,503	4,166	3,760	4,909
GS Cheer	67	0	54	13
8th Grade YES Program	169	0	0	169
Concession	8,978	33,946	36,298	6,626
Special Needs	400	0	0	400
VBS Special Needs	334	0	0	334
Stuco Special	647	0	0	647
Total Agency Funds	$ 59,377	$ 91,532	$ 84,354	$ 66,555

CUNNINGHAM UNIFIED SCHOOL DISTRICT NO. 332
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
High School Activities	$ (154)	$ 0	$ 25,724	$ 24,850	$ 720	$ 0	$ 720
Basketball Special	302	0	0	235	67	0	67
Play Account	225	0	821	285	761	0	761
Total District Activity Funds	$ 373	$ 0	$ 26,545	$ 25,370	$ 1,548	$ 0	$ 1,548