DEXTER UNIFIED SCHOOL DISTRICT NO. 471
DEXTER, KANSAS

FINANCIAL STATEMENT
JUNE 30, 2026

DEXTER UNIFIED SCHOOL DISTRICT NO. 471
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INDEPENDENT AUDITOR'S REPORT

Board of Education
Dexter Unified School District No. 471
Dexter, Kansas

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of **Dexter Unified School District No. 471, Dexter, Kansas**, as of and for the year ended **June 30, 2026**, 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 **Dexter Unified School District No. 471, Dexter, 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 **Dexter Unified School District No. 471, Dexter, Kansas**, as of **June 30, 2026**, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

Basis for Adverse and Unmodified Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the *Kansas Municipal Audit and Accounting Guide*. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statement section of the report. We are required to be independent of **Dexter Unified School District No. 471, Dexter, 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.

10000 W. 37th St. N. Wichita, Kansas 67205-7700
(316) 945-1500 Fax (316) 945-1505 bfr@bfrcpa.com

Board of Education
Dexter Unified School District No. 471

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 **Dexter Unified School District No. 471, Dexter, 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 **Dexter Unified School District No. 471, Dexter, 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.

Auditor's Responsibilities for the Audit of the Financial Statement

Our objectives are to obtain reasonable assurance about whether the financial statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an Auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with 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 **Dexter Unified School District No. 471, Dexter, 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 **Dexter Unified School District No. 471, Dexter, 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
Dexter Unified School District No. 471

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of the **Dexter Unified School District No. 471, Dexter, Kansas**, as of and for the year ended June 30, 2025, and have issued our report thereon dated August 7, 2025, which contained an unmodified opinion on the basic financial statement.

The 2025 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 2025 actual column (2025 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget for the year ended June 30, 2025 (as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2025 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2025 basic financial statement. The 2025 comparative information was subjected to the auditing procedures applied in the audit of the 2025 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2025 basic financial statement or to the 2025 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2025 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended June 30, 2025, on the basis of accounting described in Note 1.

BFR CPA, LLC
BFR CPA, LLC
August 24, 2026

DEXTER UNIFIED SCHOOL DISTRICT NO. 471
SUMMARY OF CASH RECEIPTS, EXPENDITURES,
AND UNENCUMBERED CASH
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2026

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	$ 5,930	$ 3,222,444	$ 3,228,374	$ 0	$ 193	$ 193
Special Purpose Funds							
Supplemental General	30,879	2,205	1,022,717	1,013,785	42,016	4,166	46,182
At Risk (K-12)	0	0	509,377	509,377	0	0	0
Capital Outlay	857,089	1,492	686,244	354,838	1,189,987	0	1,189,987
Driver Training	7,000	0	3,100	4,341	5,759	0	5,759
Food Service	75,000	0	189,260	189,260	75,000	0	75,000
Professional Development	5,000	0	5,000	5,000	5,000	0	5,000
Special Education	15,000	0	598,746	556,874	56,872	0	56,872
Career and Postsecondary Education	0	0	36,724	32,350	4,374	0	4,374
KPERS Contribution	0	0	230,638	230,638	0	0	0
Recreation Commission	0	0	36,072	36,072	0	0	0
Federal Funds	857	75	91,039	91,859	112	3,363	3,475
Gifts and Grants	0	0	74,000	50,347	23,653	0	23,653
Contingency Reserve	40,000	0	0	0	40,000	0	40,000
Textbook & Student Material Revolving	75	0	0	0	75	0	75
District Activity Funds	28,925	0	46,808	70,229	5,504	0	5,504
Bond & Interest Fund	512,932	0	253,253	180,963	585,222	0	585,222
Capital Projects Fund	17,255	0	90	17,345	0	0	0
	$ 1,590,012	$ 9,702	$ 7,005,512	$ 6,571,652	$ 2,033,574	$ 7,722	$ 2,041,296

Composition of Cash:		
	Checking and Money Market Accounts	$ 2,100,090
	Agency Funds	(58,794)
		$ 2,041,296

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

DEXTER UNIFIED SCHOOL DISTRICT NO. 471
NOTES TO FINANCIAL STATEMENT
JUNE 30, 2026

Note 1 - Summary of Significant Accounting Policies:

Financial Reporting Entity

Dexter Unified School District No. 471 is a municipal corporation established under State of Kansas statutes designed to meet educational requirements at the primary and secondary levels in and around Dexter, 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.

Recreation Commission - Dexter Unified School District No. 471 Dexter Recreation Commission oversees recreational activities. The Recreation Commission operates as a separate governing body, but the District levies the taxes for the Recreation Commission and the Recreation Commission has only the powers granted by statute, K.S.A. 12-1928. The Recreation Commission cannot purchase real property but can acquire real property by gift.

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

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. The budget was amended for the following fund:

General Fund

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	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 Annual Comprehensive Financial Report which can be found on the KPERS website at www.kspers.gov or by writing to KPERS (611 South Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

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

The 2015 Legislature passed and the Governor approved Senate Bill 228 authorizing the issuance of $1.0 billion in pension obligation bonds to fund a portion of the School-Group's unfunded actuarial liability. The bonds were successfully issued in August 2015 and the proceeds 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 2023. The first $253.9 million paid off outstanding accounts receivable for KPERS-School employer contributions withheld in Fiscal Year 2017 and Fiscal Year 2019 while the remaining $871.1 million was applied to the KPERS-School unfunded actuarial liability. In Fiscal Year 2022, $600 million was transferred in May/June 2022.

In addition, Senate Bill 421 authorizes two additional transfers in Fiscal Year 2023 which totaled $271 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 $230,638 for the year ended June 30, 2026.

Net Pension Liability

At June 30, 2026, the District's proportionate share of the collective net pension liability reported by KPERS was $1,814,162. The net pension liability was measured as of June 30, 2025, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2024, which was rolled forward to June 30, 2025. The District's proportion of the net pension liability was based on the ratio of the District's contributions to KPERS, relative to the total employer and non-employer contributions of the State/School subgroup within KPERS for the fiscal year ended June 30, 2025. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

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

Note 3 - Vacation and Sick Leave:

As personnel policies of Dexter Unified School District No. 471 provide of unused vacations days. Upon retirement of certified personnel and full-time employees with a minimum of 10 years with the District, the District will pay all unused accumulated sick leave at a rate equal to that of a substitute's daily pay of $80 per day up to 70 days. Upon retirement of classified personnel and full0time employees with a minimum of 10 years with the District, the District will pay all unused accumulated sick leave at a rate equal to that of $100 per day to 70 days.

Note 4 - 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 5 - 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, 2026.

Note 6 - Interfund Transactions:

Operating transfers in accordance with K.S.A. 72-5167 and K.S.A. 72-5143 were as follows:

	Transfer to:						
Transfer from:	At Risk (K-12)	Capital Outlay	Food Service	Professional Development	Special Education	Career and Postsecondary Education	Total
General Fund	$ 281,312	$ 491,139	$ 50,603	$ 5,000	$ 390,627	$ 0	$ 1,218,681
Supplemental General Fund	228,065	0	0	0	208,119	32,350	468,534
	$ 509,377	$ 491,139	$ 50,603	$ 5,000	$ 598,746	$ 32,350	$ 1,687,215

Note 7 - Capital Projects:

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

	Project Authorization	Expenditures to Date
Building Improvement - Bond Construction	$ 3,349,504	$ 3,349,504

Note 8 - Deposits & Investments:

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

K.S.A. 12-1675 limits the District's investment of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The District has no investment policy that would further limit 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, 2026.

At June 30, 2026, the District's carrying amount of deposits was $2,100,090 and the bank balance was $2,394,521. The bank balance was held by one bank resulting in a concentration of credit risk. Of the bank balance, $500,000 was covered by federal depository insurance and $1,894,521 was collateralized with securities held by the pledging financial institution's agents in the District's name.

Note 9 - 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 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 August 24, 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 capital leases are due semi-annually.

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

Issue	Interest Rate	Date of Issue	Amount of Issue	Date of Final Maturity
General Obligation Bonds				
2019 Series	3.00 - 4.50	12/18/2019	$ 3,300,000	9/1/2045
Capital Leases				
CNB-HVAC	1.95	6/30/2021	$ 270,000	6/30/2026
GCC-LED Scoreboard	3.17	12/8/2021	$ 60,000	1/14/2028
Sports Facility Upgrades	5.90	2/20/2024	$ 1,000,000	2/20/2034

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

Issue	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
General Obligation Bonds					
2019 Series	$3,110,000	$ 0	$ 85,000	$3,025,000	$ 95,963
	3,110,000	0	85,000	3,025,000	95,963
Capital Leases					
CNB-HVAC	56,105	0	56,105	0	1,314
GCC-LED Scoreboard	31,794	0	10,269	21,525	807
Sports Facility Upgrades	923,761	0	80,735	843,026	54,465
	1,011,660	0	147,109	864,551	56,586
	$4,121,660	$ 0	$ 232,109	$3,889,551	$ 152,549

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	Capital Leases	Total	General Obligation Bonds	Capital Leases	Total	Total Principal and Interest
2027	$ 90,000	$ 96,089	$ 186,089	$ 92,025	$ 50,386	$ 142,411	$ 328,500
2028	95,000	101,465	196,465	87,863	45,010	132,873	329,338
2029	105,000	95,873	200,873	83,888	39,326	123,214	324,087
2030	110,000	101,526	211,526	80,400	33,673	114,073	325,599
2031	115,000	107,512	222,512	77,025	27,688	104,713	327,225
2032 - 2036	660,000	362,086	1,022,086	328,950	43,513	372,463	1,394,549
2037 - 2041	825,000	0	825,000	217,725	0	217,725	1,042,725
2042 - 2046	1,025,000	0	1,025,000	79,274	0	79,274	1,104,274
	$3,025,000	$ 864,551	$3,889,551	$1,047,150	$ 239,596	$1,286,746	$ 5,176,297

Note 13 – Statutory Violation:

The Recreation Commission expenditures exceeded budgeted expenditures by $976 resulting in a violation of K.S.A. 79-2935.

REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION

DEXTER UNIFIED SCHOOL DISTRICT NO. 471
SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2026

	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	$ 3,197,181	$ (79,171)	$ 110,364	$ 3,228,374	$ 3,228,374	$ 0
Special Purpose Funds						
Supplemental General	1,040,543	(21,020)	0	1,019,523	1,013,785	(5,738)
At Risk (K-12)	565,528	0	0	565,528	509,377	(56,151)
Capital Outlay	1,035,876	0	0	1,035,876	354,838	(681,038)
Driver Training	9,370	0	0	9,370	4,341	(5,029)
Food Service	259,000	0	0	259,000	189,260	(69,740)
Professional Development	5,000	0	0	5,000	5,000	0
Special Education	602,346	0	0	602,346	556,874	(45,472)
Career and Postsecondary Education	34,450	0	0	34,450	32,350	(2,100)
KPERS Contribution	270,869	0	0	270,869	230,638	(40,231)
Recreation Commission	35,096	0	0	35,096	36,072	976
Federal Funds	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	91,859	XXXXXXXXXX
Contingency Reserve	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0	XXXXXXXXXX
Textbook & Student Material Revolving	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0	XXXXXXXXXX
District Activity Funds	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	70,229	XXXXXXXXXX
Bond & Interest Fund	180,973	0	0	180,973	180,963	(10)
Capital Projects Fund	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	17,345	XXXXXXXXXX
	$ 7,236,232	$ (100,191)	$ 110,364	$ 7,246,405	$ 6,521,305	$ (904,533)

DEXTER UNIFIED SCHOOL DISTRICT NO. 471
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2026
(With Comparative Actual Totals for the Prior Year Ended June 30, 2025)

General Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 96,027	$ 111,289	$ 0	$ 111,289
State Sources	2,980,890	3,111,155	3,183,705	(72,550)
	3,076,917	3,222,444	$ 3,183,705	$ 38,739
Expenditures				
Instruction	692,329	938,707	649,984	$ 288,723
Student Support Services	559	537	0	537
Instructional Support Staff	3,005	1,719	5,000	(3,281)
General Administration	446,901	479,552	348,963	130,589
Central Services	1,431	1,089	1,700	(611)
Operations & Maintenance	419,540	339,876	716,200	(376,324)
Student Transportation Services	243,318	243,986	513,031	(269,045)
Other Support Services	24,163	4,227	25,000	(20,773)
Transfers	1,245,671	1,218,681	937,303	281,378
Adjustment to Comply with Legal Max	0	0	(79,171)	79,171
Adjustment for Qualifying Budget Credits	0	0	110,364	(110,364)
	3,076,917	3,228,374	$ 3,228,374	$ 0
Receipts Over (Under) Expenditures	0	(5,930)		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	0	5,930		
Unencumbered Cash, Ending	$ 0	$ 0		

DEXTER UNIFIED SCHOOL DISTRICT NO. 471
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2026
(With Comparative Actual Totals for the Prior Year Ended June 30, 2025)

Supplemental General Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 279,136	$ 292,290	$ 266,925	$ 25,365
County Sources	12,512	14,722	12,278	2,444
State Sources	687,091	715,705	730,461	(14,756)
	978,739	1,022,717	$ 1,009,664	$ 13,053
Expenditures				
Instruction	690,037	447,169	$ 551,853	$ (104,684)
Central Services	6,917	0	0	0
Operations & Maintenance	0	40,663	87,809	(47,146)
Student Transportation Services	57,200	57,419	135,000	(77,581)
Transfers	214,672	468,534	265,881	202,653
Adjustment to Comply with Legal Max	0	0	(21,020)	21,020
	968,826	1,013,785	$ 1,019,523	$ (5,738)
Receipts Over (Under) Expenditures	9,913	8,932		
Unencumbered Cash, Beginning	20,966	30,879		
Prior Year Canceled Encumbrances	0	2,205		
Unencumbered Cash, Ending	$ 30,879	$ 42,016		

DEXTER UNIFIED SCHOOL DISTRICT NO. 471
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2026
(With Comparative Actual Totals for the Prior Year Ended June 30, 2025)

At Risk (K-12) Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Transfers	$ 469,500	$ 509,377	$ 565,528	$ (56,151)
	469,500	509,377	$ 565,528	$ (56,151)
Expenditures				
Instruction	419,789	455,816	$ 511,945	$ (56,129)
School Administration	49,711	53,561	53,583	(22)
	469,500	509,377	$ 565,528	$ (56,151)
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 0	$ 0		

DEXTER UNIFIED SCHOOL DISTRICT NO. 471
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2026
(With Comparative Actual Totals for the Prior Year Ended June 30, 2025)

Capital Outlay Fund		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 423,507	$ 106,369	$ 90,618	$ 15,751
County Sources	5,390	5,745	5,179	566
State Sources	79,229	82,991	82,991	0
Transfers	430,448	491,139	0	491,139
	938,574	686,244	$ 178,788	$ 507,456
Expenditures				
Central Services	116,212	176,482	$ 200,000	$ (23,518)
Operations & Maintenance	1,358,896	178,356	835,876	(657,520)
	1,475,108	354,838	$ 1,035,876	$ (681,038)
Receipts Over (Under) Expenditures	(536,534)	331,406		
Unencumbered Cash, Beginning	1,393,623	857,089		
Prior Year Canceled Encumbrances	0	1,492		
Unencumbered Cash, Ending	$ 857,089	$ 1,189,987		

DEXTER UNIFIED SCHOOL DISTRICT NO. 471
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2026
(With Comparative Actual Totals for the Prior Year Ended June 30, 2025)

Driver Training Fund		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 750	$ 700	$ 750	$ (50)
State Sources	435	2,400	1,620	780
Transfers	2,379	0	0	0
	3,564	3,100	2,370	730
Expenditures				
Instruction	4,319	4,341	$ 4,328	$ 13
Vehicle Operations, Maintenance Services	0	0	5,042	(5,042)
	4,319	4,341	$ 9,370	$ (5,029)
Receipts Over (Under) Expenditures	(755)	(1,241)		
Unencumbered Cash, Beginning	7,755	7,000		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 7,000	$ 5,759		

DEXTER UNIFIED SCHOOL DISTRICT NO. 471
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2026
(With Comparative Actual Totals for the Prior Year Ended June 30, 2025)

Food Service Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 14,149	$ 14,370	$ 8,740	$ 5,630
State Sources	1,662	1,524	1,100	424
Federal Sources	142,209	122,763	151,425	(28,662)
Transfers	78,449	50,603	22,735	27,868
	236,469	189,260	$ 184,000	$ 5,260
Expenditures				
Food Service Operation	224,021	189,260	$ 259,000	$ (69,740)
	224,021	189,260	$ 259,000	$ (69,740)
Receipts Over (Under) Expenditures	12,448	0		
Unencumbered Cash, Beginning	62,552	75,000		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 75,000	$ 75,000		

DEXTER UNIFIED SCHOOL DISTRICT NO. 471
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2026
(With Comparative Actual Totals for the Prior Year Ended June 30, 2025)

Professional Development Fund		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Cash Receipts				
Transfers	$ 4,854	$ 5,000	$ 0	$ 5,000
	4,854	5,000	$ 0	$ 5,000
Expenditures				
Instruction	4,134	3,761	$ 0	$ 3,761
Student Support	0	1,239	0	1,239
Instructional Support Staff	720	0	5,000	(5,000)
	4,854	5,000	$ 5,000	$ 0
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	5,000	5,000		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 5,000	$ 5,000		

DEXTER UNIFIED SCHOOL DISTRICT NO. 471
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2026
(With Comparative Actual Totals for the Prior Year Ended June 30, 2025)

Special Education Fund		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Cash Receipts				
Transfers	$ 448,478	$ 598,746	$ 587,346	$ 11,400
	448,478	598,746	$ 587,346	$ 11,400
Expenditures				
Instruction	463,694	520,037	$ 571,119	$ (51,082)
General Administration	0	6,163	227	5,936
Student Transportation Services	19,784	30,674	31,000	(326)
	483,478	556,874	$ 602,346	$ (45,472)
Receipts Over (Under) Expenditures	(35,000)	41,872		
Unencumbered Cash, Beginning	50,000	15,000		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 15,000	$ 56,872		

DEXTER UNIFIED SCHOOL DISTRICT NO. 471
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2026
(With Comparative Actual Totals for the Prior Year Ended June 30, 2025)

Career and Postsecondary Education Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 6,879	$ 4,374	$ 0	$ 4,374
State Sources	0	0	6,875	(6,875)
Transfers	26,235	32,350	27,575	4,775
	33,114	36,724	$ 34,450	$ 2,274
Expenditures				
Instruction	33,114	32,350	$ 34,450	$ (2,100)
	33,114	32,350	$ 34,450	$ (2,100)
Receipts Over (Under) Expenditures	0	4,374		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 0	$ 4,374		

DEXTER UNIFIED SCHOOL DISTRICT NO. 471
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2026
(With Comparative Actual Totals for the Prior Year Ended June 30, 2025)

KPERS Contribution Fund		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Cash Receipts				
State Sources	$ 229,793	$ 230,638	$ 270,869	$ (40,231)
	229,793	230,638	$ 270,869	$ (40,231)
Expenditures				
Instruction	165,451	166,059	$ 195,026	$ (28,967)
General Administration	34,469	34,616	40,630	(6,014)
Operations & Maintenance	6,894	6,899	8,126	(1,227)
Student Transportation Services	18,383	18,451	21,669	(3,218)
Food Service Operation	4,596	4,613	5,418	(805)
	229,793	230,638	$ 270,869	$ (40,231)
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 0	$ 0		

DEXTER UNIFIED SCHOOL DISTRICT NO. 471
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2026
(With Comparative Actual Totals for the Prior Year Ended June 30, 2025)

Recreation Commission Fund		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 33,725	$ 34,085	$ 33,440	$ 645
County Sources	1,908	1,987	1,656	331
	35,633	36,072	$ 35,096	$ 976
Expenditures				
Community Service Operations	38,496	36,072	$ 35,096	$ 976
	38,496	36,072	$ 35,096	$ 976
Receipts Over (Under) Expenditures	(2,863)	0		
Unencumbered Cash, Beginning	2,863	0		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 0	$ 0		

DEXTER UNIFIED SCHOOL DISTRICT NO. 471
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2026
(With Comparative Actual Totals for the Prior Year Ended June 30, 2025)

Bond & Interest Fund		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 186,322	$ 182,743	$ 170,744	$ 11,999
County Sources	13,480	14,411	12,817	1,594
State Sources	41,325	56,099	56,099	0
	241,127	253,253	$ 239,660	$ 13,593
Expenditures				
Debt Service	179,675	180,963	$ 180,973	$ (10)
	179,675	180,963	$ 180,973	$ (10)
Receipts Over (Under) Expenditures	61,452	72,290		
Unencumbered Cash, Beginning	451,480	512,932		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 512,932	$ 585,222		

DEXTER UNIFIED SCHOOL DISTRICT NO. 471
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2026
(With Comparative Actual Totals for the Prior Year Ended June 30, 2025)

Federal Funds

	Prior Year Actual	Current Year Actual
Cash Receipts		
Federal Sources	$ 196,222	$ 91,039
	196,222	91,039
Expenditures		
Instruction	187,062	91,859
Student Support Services	342	0
	187,404	91,859
Receipts Over (Under) Expenditures	8,818	(820)
Unencumbered Cash, Beginning	(7,961)	857
Prior Year Canceled Encumbrances	0	75
Unencumbered Cash, Ending	$ 857	$ 112

DEXTER UNIFIED SCHOOL DISTRICT NO. 471
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2026
(With Comparative Actual Totals for the Prior Year Ended June 30, 2025)

Gifts and Grants Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Local Sources	$ 0	$ 74,000
	0	74,000
Expenditures		
Instruction	0	47,912
Student Support Services	0	2,435
	0	50,347
Receipts Over (Under) Expenditures	0	23,653
Unencumbered Cash, Beginning	0	0
Prior Year Canceled Encumbrances	0	0
Unencumbered Cash, Ending	$ 0	$ 23,653

DEXTER UNIFIED SCHOOL DISTRICT NO. 471
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2026
(With Comparative Actual Totals for the Prior Year Ended June 30, 2025)

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	40,000	40,000
Prior Year Canceled Encumbrances	0	0
Unencumbered Cash, Ending	$ 40,000	$ 40,000

DEXTER UNIFIED SCHOOL DISTRICT NO. 471
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2026
(With Comparative Actual Totals for the Prior Year Ended June 30, 2025)

Textbook & Student Material
Revolving Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Local Sources	$ 0	$ 0
	0	0
Expenditures		
Instruction	0	0
	0	0
Receipts Over (Under) Expenditures	0	0
Unencumbered Cash, Beginning	75	75
Prior Year Canceled Encumbrances	0	0
Unencumbered Cash, Ending	$ 75	$ 75

DEXTER UNIFIED SCHOOL DISTRICT NO. 471
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - CAPITAL PROJECTS
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2026
(With Comparative Actual Totals for the Prior Year Ended June 30, 2025)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Bond Interest	$ 197	$ 90
	197	90
Expenditures		
Facility Acquisition & Construction Services	0	17,345
	0	17,345
Receipts Over (Under) Expenditures	197	(17,255)
Unencumbered Cash, Beginning	17,058	17,255
Prior Year Canceled Encumbrances	0	0
Unencumbered Cash, Ending	$ 17,255	$ 0

DEXTER UNIFIED SCHOOL DISTRICT NO. 471
AGENCY FUNDS
SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2026

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
JH Cheerleaders	$ 224	$ 195	$ 177	$ 242
HS Cheerleaders	92	2,907	5,367	(2,368)
Class of 2026	5,557	0	3,186	2,371
Class of 2027	6,065	8,852	7,707	7,210
Class of 2028	1,943	1,989	0	3,932
Class of 2029	98	7,813	4,446	3,465
Class of 2030	482	797	0	1,279
FCA	533	0	40	493
Student Activities	1,435	10,750	0	12,185
After Prom	1,186	9,204	8,864	1,526
Band	(181)	40,137	30,468	9,488
Drug-Free Dexter	600	0	0	600
Choir	946	1,324	1,009	1,261
National Honor Society	1,155	1,920	1,477	1,598
Student Council	521	1,307	876	952
JH Stuco	279	106	132	253
Book Club	312	236	0	548
Math Club	133	134	41	226
Art Club	0	228	0	228
Staff	23	0	0	23
RevTrak Fees	(543)	814	1,145	(874)
Dexter FFA	19,173	29,992	34,848	14,317
Community Based Instruction Class	65	18,007	18,233	(161)
Sales Tax	209	4,160	4,369	0
Total Agency Funds	$ 40,307	$ 140,872	$ 122,385	$ 58,794

DEXTER UNIFIED SCHOOL DISTRICT NO. 471
DISTRICT ACTIVITY FUNDS
SCHEDULE OF CASH RECEIPTS, EXPENDITURES,
AND UNENCUMBERED CASH
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2026

Fund	Beginning Unencumbered Cash Balance	Prior Year Canceled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Programs							
Athletics	$ 3,468	$ 0	$ 22,608	$ 44,485	$ (18,409)	$ 0	$ (18,409)
HS Girls Basketball	284	0	0	0	284	0	284
HS Boys Basketball	757	0	0	0	757	0	757
High School Volleyball	398	0	1,718	1,483	633	0	633
JH Volleyball	1,874	0	0	0	1,874	0	1,874
HS Track	517	0	0	0	517	0	517
JH Track	165	0	0	20	145	0	145
Outdoor Facilities	4,107	0	0	0	4,107	0	4,107
HS Girls Softball	5,836	0	0	0	5,836	0	5,836
Concessions	4,611	0	18,001	18,204	4,408	0	4,408
Reading Recovery	7	0	0	0	7	0	7
Box Tops - Elementary	1,441	0	0	0	1,441	0	1,441
	23,465	0	42,327	64,192	1,600	0	1,600
School Projects							
Yearbook	4,415	0	4,481	6,037	2,859	0	2,859
Drug & Violence Prevention	1,045	0	0	0	1,045	0	1,045
	5,460	0	4,481	6,037	3,904	0	3,904
Total District Activity Funds	$ 28,925	$ 0	$ 46,808	$ 70,229	$ 5,504	$ 0	$ 5,504