UNIFIED SCHOOL DISTRICT NUMBER 511
ATTICA, KANSAS

FINANCIAL STATEMENT

FISCAL YEAR ENDED JUNE 30, 2026



LOYD GROUP, LLC

Certified Public Accountants

Unified School District Number 511
Attica, Kansas

Fiscal Year Ended June 30, 2026

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Unified School District Number 511
Attica, Kansas

Fiscal Year Ended June 30, 2026

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INDEPENDENT AUDITOR'S REPORT

Board of Education
Unified School District #511
718 N Main St
Attica, KS 67009

Adverse and Unmodified Opinions

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of the Unified School District #511, Kansas (District), a Municipality, as of and for the year ended June 30, 2026 and the related notes to the financial statement.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the Basis for Adverse and Unmodified Opinions section of our report, the accompanying financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the District as of June 30, 2026, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the District as of June 30, 2026, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

Basis for Adverse and Unmodified Opinions

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

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

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

Responsibilities of Management for the Financial Statement

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

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

Auditor's Responsibilities for the Audit of the Financial Statement

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

In performing an audit in accordance with GAAS, we:

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

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

Supplementary Information

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

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

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of Unified School District #511, Kansas as of and for the year ended June 30, 2025 (not presented herein), and have issued their report thereon dated September 5, 2025, which contained an unmodified opinion on the basic financial statement. The 2025 basic financial statement and their accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link https://admin.ks.gov/offices/accounts-reports/local-government/municipal-services. The 2025 actual column (2025 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures—actual and budget for the year ended June 30, 2026 (Schedule 2 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2025 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2025 basic financial statement. The 2025 comparative information was subjected to the auditing procedures applied in the audit of the 2025 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2025 basic financial statement or to the 2025 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2025 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended June 30, 2025, on the basis of accounting described in Note 1.

Loyd Group, LLC

Loyd Group, LLC
Galva, KS
September 3, 2026

Unified School District #511
Attica, Kansas

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

	Beginning Unencumbered Cash Balance	Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
GENERAL FUNDS:							
General Fund	$ -	$ -	$ 2,205,809	$ 2,203,265	$ 2,544	$ -	$ 2,544
Supplemental General Fund	22,937	-	739,419	708,099	54,257		54,257
SPECIAL PURPOSE FUNDS:							
At Risk (K-12) Fund	53,948	-	288,083	342,031	-	-	-
Bilingual Fund	-	-	-	-	-	-	-
Capital Outlay Fund	774,389	-	854,325	622,419	1,006,295	-	1,006,295
Driver Training Fund	2,163	-	1,920	-	4,083	-	4,083
Food Service Fund	25,000	-	111,898	111,898	25,000	-	25,000
Professional Development Fund	372	951	4,703	5,408	618	-	618
Special Education Fund	125,000	-	382,744	351,891	155,853	-	155,853
KPERS Special Retirement Contribution Fund	-	-	192,163	192,163	-	-	-
Contingency Reserve Fund	300,957	-	-	-	300,957	-	300,957
Meadowlark Fund	(7,510)	-	27,000	19,386	104	-	104
Gift and Grants Fund	86,266	(951)	39,873	45,708	79,480	-	79,480
Textbook & Student Material Revolving Fund	27,664	-	42,072	38,155	31,581	-	31,581
Federal Funds Fund	-	-	-	-	-	-	-
Title I Fund	(19,990)	-	63,942	55,531	(11,579)	-	(11,579)
Title II-A Teacher Quality Fund	-	-	4,585	4,585	-	-	-
Title IV Fund	49	-	16,464	25,359	(8,846)	-	(8,846)
Gate Receipts	1,104	-	33,711	30,759	4,056	-	4,056
School Projects	57,311	-	46,855	51,202	52,964	-	52,964
Total Reporting Entity (Excluding Agency Funds)	$ 1,449,660	$ -	$ 5,055,566	$ 4,807,859	$ 1,697,367	$ -	$ 1,697,367

COMPOSITION OF CASH:	
Checking Account - Dream First Bank	$ 35,000
Sweep Account - Dream First Bank	1,605,350
Activity Funds Account - Dream First Bank	127,220
Total Cash	1,767,570
Agency Funds per Schedule 3	(70,203)
Total Reporting Entity (Excluding Agency Funds)	$ 1,697,367

UNIFIED SCHOOL DISTRICT NUMBER 511
ATTICA, KANSAS

NOTES TO THE FINANCIAL STATEMENT

FISCAL YEAR ENDED JUNE 30, 2026

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

(a) Municipal Financial Reporting Entity

Unified School District Number 511 is a municipal corporation governed by an elected seven-member board. This financial statement presents Unified School District Number 511 (the District), a municipality.

(b) Regulatory Basis Fund Types

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

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

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

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

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

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

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

(c) Basis of Accounting

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

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT.)

(d) Budgetary Information

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

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

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

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

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

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

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

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

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison schedules are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which regulatory receipts are recognized when cash is received and expenditures include disbursements, accounts payable and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments by the District for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year end.

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

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

2. COMPLIANCE WITH KANSAS STATUTES

Kansas municipalities are subject to the cash-basis law as stated in Kansas Statute 10-1113. The Title I Fund and Meadowlark Fund have a negative unencumbered cash balance at July 1, 2025. The Title I Fund and Title IV Fund have a negative unencumbered cash balance at June 30, 2026. This is allowable under Kansas Statute 12-1663. These funds will be reimbursed in the following fiscal year from federal grant programs.

3. DEPOSITS AND INVESTMENTS

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

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

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

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

At year end, the carrying amount of the District's deposits was $1,767,570, and the bank balance was $1,954,469. The bank balance was held by one bank resulting in a concentration of credit risk. Of the bank balance, $1,954,469 was secured by the Kansas Collateral Pool.

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

4. INTERFUND TRANSFERS

Operating transfers were as follows:

From	To	Regulatory Authority	Amount
General Fund	At Risk (K-12) Fund	K.S.A. 72-5167	$ 217,861
General Fund	Food Service Fund	K.S.A. 72-5167	27,941
General Fund	Professional Development Fund	K.S.A. 72-5167	4,703
General Fund	Capital Outlay Fund	K.S.A. 72-5167	244,388
General Fund	Special Education Fund	K.S.A. 72-5167	218,619
General Fund	Textbook & Student Material Revolving Fund	K.S.A. 72-5167	30,000
Supplemental General Fund	At Risk (K-12) Fund	K.S.A. 72-5413	70,222
Supplemental General Fund	Special Education Fund	K.S.A. 72-5413	155,045
Total			$ 968,779

5. LONG-TERM DEBT

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

Issue	Interest Rate	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
Capital Leases:									
Metal Building	3.50%	5/20/2019	$ 128,420	5/20/2029	$ 55,683	$ -	$ 13,503	$ 42,180	$ 1,729
2022 Blue Bird Bus	1.50%	7/16/2021	89,202	7/20/2026	20,000	-	18,450	1,550	176
Total Capital Leases					75,683	-	31,953	43,730	1,905
Total Contractual Indebtedness					$ 75,683	$ -	$ 31,953	$ 43,730	$ 1,905

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

	Year			
	2027	2028	2029	Total
Principal				
Capital Leases:				
Metal Building	$ 13,982	$ 14,477	$ 13,721	$ 42,180
2022 Blue Bird Bus	1,550	-	-	1,550
Total Capital Leases	15,532	14,477	13,721	43,730
Total Principal	15,532	14,477	13,721	43,730
Interest				
Capital Leases:				
Metal Building	1,250	754	241	2,245
2022 Blue Bird Bus	2	-	-	2
Total Capital Leases	1,252	754	241	2,247
Total Interest	1,252	754	241	2,247
Total Principal and Interest	$ 16,784	$ 15,231	$ 13,962	$ 45,977

6. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS

(a) Other Post-Employment Benefits

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

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

(b) Death and Disability Other Post Employment Benefits

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

6. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS (CONT.)

(c) Compensated Absences

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

Certified and classified employees are allowed 10 days of sick leave per year, with a maximum accumulation of 60 days. Sick leave benefits for governmental funds are not accrued in the financial statements because they do not vest. When an employee leaves the District, it is up to the Board to determine if any compensation for unused sick leave is paid.

Classified full-time staff meeting length of service requirements are allowed 10 days of paid vacation. The Superintendent is allowed 30 days of vacation per year. Unused days, up to 20, are paid at the end of the year. The Board Clerk is allowed 13 days of vacation. Certified staff are not granted paid vacation time.

Certified and classified staff are granted compensated absences in the form of personal leave days. They are allowed 3 days per year.

7. DEFINED BENEFIT PENSION PLAN

General Information about the Pension Plan

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

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

State law provides that the employer contribution rates for KPERS 1, KPERS 2, and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate and the statutory contribution rate (not including the 1.00% contribution rate for the Death and Disability Program) was 11.60% and 11.54%, respectively, for the fiscal year ended June 30, 2025. The actuarially determined employer contribution rate and the statutory contribution rate was 11.78% and 11.68%, respectively, for the fiscal year ended June 30, 2026.

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

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

7. DEFINED BENEFIT PENSION PLAN (CONT.)

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

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

The State of Kansas is required to contribute the statutory required employer's share, except for retired District employees. The District is responsible for the employers portion of the cost of retired District employees. The District received and remitted amounts equal to the statutory contribution rate, which totaled $192,163 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 $1,500,569. The net pension liability was measured as of June 30, 2025, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2024, which was rolled forward to June 30, 2025. The District's proportion of the net pension liability was based on the ratio of the District's contributions to KPERS, relative to the total employer and non-employer contributions of the State/School subgroup within KPERS for the fiscal year ended June 30, 2025. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

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

8. CLAIMS AND JUDGMENTS

The District participates in federal and state programs that are fully or partially funded by grants received from other governmental units. Expenditures financed by grants are subject to audit by the appropriate grantor government. If expenditures are disallowed due to noncompliance with grant program regulations, the District may be required to reimburse the grantor government. As of the date of this report, grant expenditures have not been audited, but the District believes that any disallowed expenditures or overpayments, if any, based on subsequent audits will not have a material effect on the individual governmental funds or the overall financial position of the District.

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

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

9. SUBSEQUENT EVENT

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

UNIFIED SCHOOL DISTRICT NUMBER 511
ATTICA, KANSAS

REGULATORY-REQUIRED
SUPPLEMENTARY INFORMATION

FOR THE YEAR ENDED JUNE 30, 2026

Unified School District #511
Attica, Kansas

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

	Certified Budget	Adjustments to Comply with Legal Max	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
GENERAL FUNDS:						
General Fund	$ 2,343,140	$ (224,039)	$ 84,164	$ 2,203,265	$ 2,203,265	$ -
Supplemental General Fund	782,560	(74,672)	211	708,099	708,099	-
SPECIAL PURPOSE FUNDS:						
At Risk (K-12) Fund	380,862	-	-	380,862	342,031	(38,831)
Bilingual Fund	384	-	-	384	-	(384)
Capital Outlay Fund	1,309,000	-	-	1,309,000	622,419	(686,581)
Driver Training Fund	1,003	-	-	1,003	-	(1,003)
Food Service Fund	173,700	-	-	173,700	111,898	(61,802)
Professional Development Fund	5,408	-	-	5,408	5,408	-
Special Education Fund	425,000	-	-	425,000	351,891	(73,109)
KPERS Special Retirement Contribution Fund	203,663	-	-	203,663	192,163	(11,500)
BOND AND INTEREST FUND:						
Bond and Interest Fund	-	-	-	-	-	-
Total	$ 5,624,720	$ (298,711)	$ 84,375	$ 5,410,384	$ 4,537,174	$ (873,210)

Unified School District #511
Attica, Kansas

GENERAL FUND

GENERAL FUND

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

		2026		
	2025 Actual	Actual	Budget	Variance Over (Under)
Receipts:				
State aid	$ 1,862,094	$ 1,910,974	$ 2,052,740	$ (141,766)
Special education aid	205,969	208,127	290,400	(82,273)
Mineral production tax	4,330	2,544	-	2,544
Miscellaneous reimbursements	123,504	84,164	-	84,164
Total Receipts	2,195,897	2,205,809	$ 2,343,140	$ (137,331)
Expenditures:				
Instruction -				
Certified salaries	842,026	778,807	$ 900,000	$ (121,193)
Insurance	119,790	112,438	132,000	(19,562)
Social Security	71,295	71,593	75,000	(3,407)
Other benefits	2,101	2,102	2,200	(98)
Teaching supplies	-	540	-	540
Property and equipment	-	110	-	110
Other	-	257	830	(573)
Student Support Services -				
Certified salaries	-	15,450	-	15,450
Non-certified salaries	1,085	11,599	32,644	(21,045)
Social Security	83	2,069	100	1,969
Other benefits	1	27	1	26
Supplies	-	2,023	-	2,023
Instruction Support Staff -				
Non-certified salaries	22,328	24,202	24,000	202
Social Security	1,446	1,585	2,000	(415)
Other benefits	21	25	25	-
General Administration -				
Certified salaries	58,808	57,750	60,000	(2,250)
Social Security	4,465	4,385	4,500	(115)
Other employee benefits	55	56	60	(4)
Insurance	90,272	104,968	106,000	(1,032)
Other purchased services	5,600	6,143	-	6,143
Supplies	520	675	600	75
Other	5,904	6,930	6,500	430

Unified School District #511
Attica, Kansas

GENERAL FUND

GENERAL FUND

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

		2026		
	2025 Actual	Actual	Budget	Variance Over (Under)
Expenditures (cont.):				
School Administration -				
Certified salaries	$ 131,808	$ 134,400	$ 188,578	$ (54,178)
Non-certified salaries	28,475	28,189	30,000	(1,811)
Social Security	11,798	12,393	11,860	533
Other employee benefits	145	150	160	(10)
Other purchased services	-	1,077	-	1,077
Central Services -				
Non-certified salaries	45,436	47,060	48,000	(940)
Social Security	3,459	3,592	3,650	(58)
Other employee benefits	42	44	100	(56)
Operations and Maintenance -				
Non-certified salaries	5,912	6,797	6,400	397
Social Security	447	515	490	25
Other employee benefits	6	6	5	1
Professional services	166	857	-	857
Water/sewer	2,207	1,750	2,300	(550)
Rentals	449	482	500	(18)
Repairs and maintenance	3,711	5,013	-	5,013
Insurance	51,332	3,116	14,000	(10,884)
Supplies	-	10,578	-	10,578
Expenditures (cont.):				
Outgoing Transfers -				
Food Service Fund	29,522	27,941	30,000	(2,059)
Capital Outlay Fund	147,561	244,388	100,000	144,388
Driver Training Fund	3,613	-	-	-
Professional Development Fund	4,434	4,703	5,000	(297)
Special Education Fund	253,320	218,619	290,400	(71,781)
At Risk (K-12) Fund	231,254	217,861	253,237	(35,376)
Textbook & Student Material Revolving Fund	15,000	30,000	12,000	18,000
Adjustment to comply with legal max	-	-	(224,039)	224,039
Legal General Fund Budget	2,195,897	2,203,265	2,119,101	84,164
Adjustment for qualifying budget credits	-	-	84,164	(84,164)
Total Expenditures	2,195,897	2,203,265	$ 2,203,265	$ -
Receipts Over (Under) Expenditures	-	2,544		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	$ -	$ 2,544		

Unified School District #511
Attica, Kansas

GENERAL FUND

SUPPLEMENTAL GENERAL FUND

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

		2026		
	2025 Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Taxes and Shared Revenue -				
Ad valorem property	$ 333,034	$ 351,321	$ 384,058	$ (32,737)
Delinquent tax	10,648	10,815	4,952	5,863
Motor vehicle tax	15,255	17,988	19,945	(1,957)
Recreational vehicle tax	237	263	1,721	(1,458)
Commercial vehicle tax	2,354	2,329	-	2,329
Supplemental state aid	348,231	356,492	394,097	(37,605)
Miscellaneous	-	211	-	211
Total Receipts	709,759	739,419	$ 804,773	$ (65,354)
Expenditures:				
Instruction -				
Certified Salaries	(25,385)	(66,443)	$ 12,294	$ (78,737)
Purchased professional services	73,675	77,346	75,000	2,346
Supplies	66,284	63,903	68,260	(4,357)
Technology supplies	16,867	15,659	17,000	(1,341)
Property and equipment	9,088	14,954	10,000	4,954
Other	3,079	4,118	4,000	118
Student Support Services -				
Non-certified salaries	42,254	57,368	44,000	13,368
Social Security	2,975	4,160	3,500	660
Other employee benefits	38	53	40	13
Instruction Support Staff -				
Books and periodicals	-	661	-	661
General Administration -				
Purchased professional services	10,950	11,600	11,000	600
Communications	2,214	1,857	3,000	(1,143)
Other purchased services	92	-	100	(100)
Other	15,925	9,069	16,000	(6,931)
Operations and Maintenance -				
Non-certified salaries	55,390	55,006	58,718	(3,712)
Social Security	3,708	3,980	4,000	(20)
Other benefits	46	50	50	-

Unified School District #511
Attica, Kansas

GENERAL FUND

SUPPLEMENTAL GENERAL FUND

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

		2026		
	2025 Actual	Actual	Budget	Variance Over (Under)
Expenditures (cont.):				
Operations and Maintenance (cont.)				
Purchased professional services	$ 2,168	$ 2,284	$ 2,200	$ 84
Water/sewer	9,568	8,583	10,000	(1,417)
Repairs and maintenance	40,537	22,062	42,000	(19,938)
Supplies	22,862	20,656	24,000	(3,344)
Heating	14,249	14,030	15,500	(1,470)
Electricity	43,217	43,339	48,000	(4,661)
Vehicle Operating Services -				
Non-certified salaries	78,585	84,872	80,000	4,872
Social Security	6,012	6,375	6,200	175
Other employee benefits	75	80	100	(20)
Other purchased services	1,587	3,251	-	3,251
Motor fuel	19,553	23,405	22,000	1,405
Property and equipment	1,239	-	1,500	(1,500)
Other	661	554	3,000	(2,446)
Outgoing Transfers -				
Special Education Fund	105,966	155,045	111,000	44,045
Food Service Fund	3,338	-	16,029	(16,029)
At Risk (K-12) Fund	66,181	70,222	73,678	(3,456)
Bilingual Education Fund	-	-	391	(391)
Adjustment to comply with legal max	-	-	(74,672)	74,672
Legal Supplemental General Fund Budget	692,998	708,099	707,888	211
Adjustment for qualifying budget credits	-	-	211	(211)
Total Expenditures	692,998	708,099	$ 708,099	$ -
Receipts Over (Under) Expenditures	16,761	31,320		
Unencumbered Cash, Beginning	6,176	22,937		
Unencumbered Cash, Ending	$ 22,937	$ 54,257		

Unified School District #511
Attica, Kansas

SPECIAL PURPOSE FUND

AT RISK (K-12) FUND

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

		2026		
	2025 Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Transfer from General Fund	$ 231,254	$ 217,861	$ 253,237	$ (35,376)
Transfer from Supplemental General Fund	66,181	70,222	73,678	(3,456)
Total Receipts	297,435	288,083	$ 326,915	$ (38,832)
Expenditures:				
Instruction -				
Certified salaries	281,778	323,649	$ 335,000	$ (11,351)
Social Security	6,851	4,792	13,800	(9,008)
Other employee benefits	85	60	-	60
Supplies	-	-	2,000	(2,000)
Other	-	-	30,062	(30,062)
Total Expenditures	288,714	342,031	$ 380,862	$ (38,831)
Receipts Over (Under) Expenditures	8,721	(53,948)		
Unencumbered Cash, Beginning	45,227	53,948		
Unencumbered Cash, Ending	$ 53,948	$ -		

Unified School District #511
Attica, Kansas

SPECIAL PURPOSE FUND

BILINGUAL FUND

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

		2026		
	2025 Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Transfer from Supplemental General Fund	$ -	$ -	$ 391	$ (391)
Expenditures:				
Instruction -				
General supplemental	-	-	$ 384	$ (384)
Total Expenditures	-	-	$ 384	$ (384)
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	$ -	$ -		

Unified School District #511
Attica, Kansas

SPECIAL PURPOSE FUND

CAPITAL OUTLAY FUND

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

		2026		
	2025 Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Taxes and Shared Revenue -				
Ad valorem property	$ 95,399	$ 109,731	$ 109,173	$ 558
Delinquent tax	3,673	3,372	1,383	1,989
Motor vehicle tax	5,818	5,979	6,827	(848)
Recreational vehicle tax	90	86	589	(503)
Commercial vehicle tax	873	773	-	773
Interest on idle funds	48,175	45,073	30,000	15,073
Other local sources	6,100	373,926	1,000	372,926
State Aid	36,803	70,997	71,036	(39)
Transfer from General Fund	147,561	244,388	100,000	144,388
Total Receipts	344,492	854,325	$ 320,008	$ 534,317
Expenditures:				
Instruction -				
Supplies	-	-	$ 650,000	$ (650,000)
Property and equipment	-	18,188	80,000	(61,812)
Operations and Maintenance -				
Purchase Prof and Technical Services	4,355	-	8,000	(8,000)
Repairs and maintenance	-	-	280,000	(280,000)
Repair of building	24,339	400,462	75,000	325,462
Other				
Property and equipment	222,337	53,396	200,000	(146,604)
Facility Acquisition and Contruction Services -				
New building acquisition & construction	15,231	41,028	16,000	25,028
Building improvements	23,430	109,345	-	109,345
Total Expenditures	289,692	622,419	$ 1,309,000	$ (686,581)
Receipts Over (Under) Expenditures	54,800	231,906		
Unencumbered Cash, Beginning	719,589	774,389		
Unencumbered Cash, Ending	$ 774,389	$ 1,006,295		

Unified School District #511
Attica, Kansas

SPECIAL PURPOSE FUND

DRIVER TRAINING FUND

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

		2026		
	2025 Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Miscellaneous reimbursements	$ -	$ 1,920	$ -	$ 1,920
Transfer from General Fund	3,613	-	-	-
Total Receipts	3,613	1,920	$ -	$ 1,920
Expenditures:				
Instruction -				
Certified salaries	2,237	-	$ 1,003	$ (1,003)
Social Security	337	-	-	-
Other employee benefits	36	-	-	-
Total Expenditures	2,610	-	$ 1,003	$ (1,003)
Receipts Over (Under) Expenditures	1,003	1,920		
Unencumbered Cash, Beginning	1,160	2,163		
Unencumbered Cash, Ending	$ 2,163	$ 4,083		

Unified School District #511
Attica, Kansas

SPECIAL PURPOSE FUND

FOOD SERVICE FUND

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

		2026		
	2025 Actual	Actual	Budget	Variance Over (Under)
Receipts:				
State aid	$ 594	$ 648	$ 672	$ (24)
Federal aid	55,169	62,863	74,122	(11,259)
Student sales - lunch and milk	14,214	17,802	25,772	(7,970)
Adult sales	1,089	2,618	1,453	1,165
Miscellaneous revenue	294	26	-	26
Transfer from General Fund	29,522	27,941	30,000	(2,059)
Transfer from Supplemental General Fund	3,338	-	16,029	(16,029)
Total Receipts	104,220	111,898	$ 148,048	$ (36,150)
Expenditures:				
Operations and Maintenance -				
Purchased professional services	6,182	6,070	$ 6,500	$ (430)
Other	1,946	2,027	76,500	(74,473)
Supplies	273	184	500	(316)
Supplies	1,200	-	-	-
Food Service Operation -				
Non-certified salaries	1,200	2,760	-	2,760
Social Security	194	216	-	216
Other employee benefits	2	3	-	3
Other purchased services	87,578	100,540	90,000	10,540
Food and milk	129	98	200	(102)
Total Expenditures	98,704	111,898	$ 173,700	$ (61,802)
Receipts Over (Under) Expenditures	5,516	-		
Unencumbered Cash, Beginning	19,484	25,000		
Unencumbered Cash, Ending	$ 25,000	$ 25,000		

Unified School District #511
Attica, Kansas

SPECIAL PURPOSE FUND

PROFESSIONAL DEVELOPMENT FUND

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

		2026		
	2025 Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Transfer from General Fund	$ 4,434	$ 4,703	$ 5,000	$ (297)
Expenditures:				
Instruction Support Staff -				
Supplies	15	-	$ 50	$ (50)
Other	3,036	821	1,000	(179)
Purchased professional services	3,048	4,587	4,358	229
Total Expenditures	6,099	5,408	$ 5,408	$ -
Receipts Over (Under) Expenditures	(1,665)	(705)		
Prior year cancelled encumbrances	-	951		
Unencumbered Cash, Beginning	2,037	372		
Unencumbered Cash, Ending	$ 372	$ 618		

Unified School District #511
Attica, Kansas

SPECIAL PURPOSE FUND

SPECIAL EDUCATION FUND

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

		2026		
	2025 Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Other revenue	$ 3,233	$ 9,080	$ -	$ 9,080
Transfer from General Fund	253,320	218,619	290,400	(71,781)
Transfer from Supplemental General Fund	105,966	155,045	111,000	44,045
Total Receipts	362,519	382,744	$ 401,400	$ (18,656)
Expenditures:				
Instruction -				
Certified salaries	2,900	8,428	$ -	$ 8,428
Social Security	256	645	-	645
Other employee benefits	3	8	-	8
Payment to Special Education	334,361	342,810	425,000	(82,190)
Total Expenditures	337,520	351,891	$ 425,000	$ (73,109)
Receipts Over (Under) Expenditures	24,999	30,853		
Unencumbered Cash, Beginning	100,001	125,000		
Unencumbered Cash, Ending	$ 125,000	$ 155,853		

Unified School District #511
Attica, Kansas

SPECIAL PURPOSE FUND

KPERS SPECIAL RETIREMENT CONTRIBUTION FUND

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

		2026		
	2025 Actual	Actual	Budget	Variance Over (Under)
Receipts:				
State aid	$ 180,632	$ 192,163	$ 203,663	$ (11,500)
Expenditures:				
Employee Benefits -				
Instruction	121,340	130,499	$ 128,000	$ 2,499
Student Support Services	7,573	8,282	8,500	(218)
Instruction Support Staff	2,854	3,036	3,200	(164)
General Administration	12,355	13,144	14,000	(856)
School Administration	12,018	11,645	14,000	(2,355)
Other Support Services	2,314	3,209	3,500	(291)
Operations and Maintenance	11,542	12,279	15,000	(2,721)
Student Transportation Services	8,797	9,358	12,000	(2,642)
Food Service Operation	1,839	711	5,463	(4,752)
Total Expenditures	180,632	192,163	$ 203,663	$ (11,500)
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	$ -	$ -		

Unified School District #511
Attica, Kansas

SPECIAL PURPOSE FUND

CONTINGENCY RESERVE FUND

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

	2025 Actual	2026 Actual
Receipts:		
Transfer from General Fund	$ -	$ -
Expenditures:		
General Administration -		
Revolving	-	-
Other Purchased Services	-	-
Total Expenditures	-	-
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	300,957	300,957
Unencumbered Cash, Ending	$ 300,957	$ 300,957

Unified School District #511
Attica, Kansas

SPECIAL PURPOSE FUND

MEADOWLARK FUND

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

	2025 Actual	2026 Actual
Receipts:		
Federal Aid	$ 2,900	$ 27,000
Expenditures:		
General Administration -		
Social Security	101	219
Unemployment	2	3
Other	1,500	3,405
Purchased Professional Services	8,807	15,759
Total Expenditures	10,410	19,386
Receipts Over (Under) Expenditures	(7,510)	7,614
Unencumbered Cash, Beginning	-	(7,510)
Unencumbered Cash, Ending	$ (7,510)	$ 104

Unified School District #511
Attica, Kansas

SPECIAL PURPOSE FUND

GIFT AND GRANTS FUND

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

	2025 Actual	2026 Actual
Receipts:		
Federal	$ 19,917	$ 15,682
GEER II grant	3,483	-
Donations and grants	7,472	24,191
Total Receipts	30,872	39,873
Expenditures:		
REAP Grant	21,640	15,682
Instruction	1,981	3,875
Greenhouse/outdoor classroom	16,946	-
GEER II grant	6,923	-
Other	4,407	-
Gifts and grant distributions	11,368	26,151
Total Expenditures	63,265	45,708
Receipts Over (Under) Expenditures	(32,393)	(5,835)
Unencumbered Cash, Beginning	118,659	86,266
Prior year cancelled encumbrances	-	(951)
Unencumbered Cash, Ending	$ 86,266	$ 79,480

Unified School District #511
Attica, Kansas

SPECIAL PURPOSE FUND

TEXTBOOK & STUDENT MATERIAL REVOLVING FUND

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

	2025 Actual	2026 Actual
Receipts:		
Student fees	$ 9,033	$ 12,072
Transfer from General Fund	15,000	30,000
Total Receipts	24,033	42,072
Expenditures:		
Instruction -		
Textbooks	21,369	38,155
Receipts Over (Under) Expenditures	2,664	3,917
Unencumbered Cash, Beginning	25,000	27,664
Unencumbered Cash, Ending	$ 27,664	$ 31,581

Unified School District #511
Attica, Kansas

SPECIAL PURPOSE FUND

FEDERAL FUNDS FUND

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

	2025 Actual	2026 Actual
Receipts:		
Elementary and Secondary School Emergency Relief Federal aid	$ 89,060	$ -
Expenditures:		
Instruction -		
Certified salaries	(2,193)	-
Non-certified salaries	7,848	-
Social Security	144	-
Total Expenditures	5,799	-
Receipts Over (Under) Expenditures	83,261	-
Unencumbered Cash, Beginning	(83,261)	-
Unencumbered Cash, Ending	$ -	$ -

Unified School District #511
Attica, Kansas

SPECIAL PURPOSE FUND

TITLE I FUND

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

	2025 Actual	2026 Actual
Receipts:		
Federal aid	$ 45,707	$ 63,942
Expenditures:		
Instruction -		
Certified salaries	36,200	28,367
Non-certified salaries	-	14,730
Social Security	3,209	3,237
Other employee benefits	39	642
Supplies	410	8,555
Total Expenditures	39,858	55,531
Receipts Over (Under) Expenditures	5,849	8,411
Unencumbered Cash, Beginning	(25,839)	(19,990)
Unencumbered Cash, Ending	$ (19,990)	$ (11,579)

Unified School District #511
Attica, Kansas

SPECIAL PURPOSE FUND

TITLE II-A TEACHER QUALITY FUND

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

	2025 Actual	2026 Actual
Receipts:		
State aid	$ 11,450	$ 4,585
Expenditures:		
Instruction -		
Purchased professional services	10,389	-
Total Expenditures	10,389	4,585
Receipts Over (Under) Expenditures	1,061	-
Unencumbered Cash, Beginning	(1,061)	-
Unencumbered Cash, Ending	$ -	$ -

Unified School District #511
Attica, Kansas

SPECIAL PURPOSE FUND

TITLE IV FUND

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

	2025 Actual	2026 Actual
Receipts:		
State aid	$ 9,223	$ 16,464
Expenditures:		
Instruction-		
Purchased professional services	550	4,856
Supplies	7,101	9,112
Property (Equipment & Furnishings)	1,523	9,181
Total Expenditures	9,174	25,359
Receipts Over (Under) Expenditures	49	(8,895)
Unencumbered Cash, Beginning	-	49
Unencumbered Cash, Ending	$ 49	$ (8,846)

Unified School District #511
Attica, Kansas

AGENCY FUNDS

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

	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Student Organizations:				
Junior/High School:				
Volleyball - HS	$ 763	$ 5,562	$ 5,718	$ 607
Football - HS	307	9,798	9,346	759
Basketball - HS	831	5,569	6,056	344
Athletic Donations	346	6,534	6,708	172
Golf - HS	882	-	-	882
Volleyball - JH	389	193	296	286
Football - JH	213	1,511	1,581	143
Basketball - JH	77	2,682	2,748	11
Track - JH	111	727	838	-
Basketball - HS Girls	409	40	315	134
Score Table Ads	2,490	-	202	2,288
Basketball - JH Girls	179	-	-	179
Concessions	580	22,172	20,171	2,581
Cheerleaders - HS	1,392	7,287	6,173	2,506
Pep Club	-	147	147	-
Student Council	1,784	13,714	3,821	11,677
Cheerleaders - JH	1,104	710	655	1,159
FFA	2,783	8,352	7,966	3,169
Scholars Bowl	3	-	3	-
Honor Society	1,355	-	73	1,282
Art Club	2,000	6,000	3,045	4,955
Kindness Club	318	150	99	369
School Play	864	1,250	360	1,754
Class of 2021	1,198	-	1,198	-
Class of 2022	1,579	-	1,579	-
Class of 2023	76	-	76	-
Class of 2024	696	-	696	-
Class of 2025	308	-	308	-
Class of 2026	3,931	10,240	14,171	-
Class of 2027	4,877	6,172	3,763	7,286
Class of 2028	5,084	6,616	248	11,452
Class of 2029	4,283	3,496	228	7,551
Class of 2030	1,537	3,595	242	4,890
Class of 2031	1,568	1,337	203	2,702
Class of 2032	-	1,129	64	1,065
Subtotal Junior/High School	36,906	124,983	99,097	70,203
Total Agency Funds	$ 36,906	$ 124,983	$ 99,097	$ 70,203

Unified School District #511
Attica, Kansas

DISTRICT ACTIVITY FUNDS

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

	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Gate Receipts:						
Athletics-High School	$ 1,104	$ 33,711	$ 30,759	$ 4,056	$ -	$ 4,056
Total Gate Receipts	1,104	33,711	30,759	4,056	-	4,056
School Projects:						
1st Grade Grant	2	-	-	2	-	2
JH Eng Grant	57	-	56	1	-	1
FACS	1,875	553	284	2,144	-	2,144
BARK Program	141	775	600	316	-	316
Library Books	25	3,816	1,963	1,878	-	1,878
Science Grant	768	1,417	1,991	194	-	194
Elementary Teacher Supplies	349	-	329	20	-	20
School Supplies Fund	323	2,509	2,245	587	-	587
Grant Funds	202	1,000	450	752	-	752
Site Council	301	-	-	301	-	301
Bulldog Pride	1,786	914	2,000	700	-	700
Art Fee	311	-	-	311	-	311
HS Eng Grant	1,000	-	1,000	-	-	-
Break Box Grant	3,000	3,000	3,007	2,993	-	2,993
Math Room Grant	4,500	-	4,500	-	-	-
Yearbook	951	2,199	3,113	37	-	37
Yearbook Ad Sales	780	2,365	24	3,121	-	3,121
Field Trip Grant	3,033	1,600	3,831	802	-	802
Reality University	2,853	2,898	2,665	3,086	-	3,086
Wellness Center	276	-	-	276	-	276
T2C Money	8,858	7,947	9,384	7,421	-	7,421
Vending Machines	772	164	34	902	-	902
Pride Project	4,000	4,150	4,158	3,992	-	3,992
Patterson Family	6,105	-	2,448	3,657	-	3,657
Angel Fund	8,367	9,438	4,722	13,083	-	13,083
Memorials	2,294	-	-	2,294	-	2,294
Welding Class	335	-	335	-	-	-
Bulldog Buddies	-	550	-	550	-	550
Shop Dogs	4,038	1,560	2,056	3,542	-	3,542
Industrial Arts	7	-	7	-	-	-
Total School Projects	57,309	46,855	51,202	52,962	-	52,962
Total District Activity Funds	$ 58,413	$ 80,566	$ 81,961	$ 57,018	$ -	$ 57,018