REMINGTON-WHITEWATER UNIFIED SCHOOL DISTRICT NO. 206
WHITEWATER, KANSAS

FINANCIAL STATEMENT
JUNE 30, 2025



REMINGTON-WHITEWATER UNIFIED SCHOOL DISTRICT NO. 206
TABLE OF CONTENTS
JUNE 30, 2025

	Page
Independent Auditors' Report	1 – 4
Financial Statement	
Summary of Cash Receipts, Expenditures, and Unencumbered Cash	5
Notes to Financial Statement	6 – 13
Regulatory-Required Supplementary Information	
Summary of Expenditures - Actual and Budget	14
Schedule of Cash Receipts and Expenditures - Actual and Budget	
General Fund	15
Supplemental General Fund	16
Preschool-Aged At-Risk Fund	17
At Risk (K-12) Fund	18
Bilingual Education Fund	19
Capital Outlay Fund	20
Driver Training Fund	21
Food Service Fund	22
Professional Development Fund	23
Special Education Fund	24
Career and Postsecondary Education Fund	25
KPERS Contribution Fund	26
Bond & Interest Fund	27
Schedule of Cash Receipts and Expenditures - Actual	
Federal Funds	28
Gifts and Grants Fund	29
Contingency Reserve Fund	30
Textbook & Student Material Revolving Fund	31
Schedule of Cash Receipts and Cash Disbursements	
Agency Funds	32 – 33
Statement of Cash Receipts, Expenditures, and Unencumbered Cash	
District Activity Funds	34

BFR

INDEPENDENT AUDITORS' REPORT

Board of Education
Remington-Whitewater Unified School District No. 206
Whitewater, Kansas

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of **Remington-Whitewater Unified School District No. 206, Whitewater, Kansas**, as of and for the year ended **June 30, 2025,** and the related notes to the financial statement.

Adverse and Unmodified Opinions

Basis for Adverse Opinion on Accounting Principles Generally Accepted in the United States of America
In our opinion, because of the significance of the matter discussed in the Basis for Adverse and Unmodified Opinions section of our report, the accompanying financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of **Remington-Whitewater Unified School District No. 206, Whitewater, 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 **Remington-Whitewater Unified School District No. 206, Whitewater, Kansas,** as of **June 30, 2025**, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

Basis for Adverse and Unmodified Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the *Kansas Municipal Audit and Accounting Guide*. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statement section of the report. We are required to be independent of **Remington-Whitewater Unified School District No. 206, Whitewater, Kansas,** as of **June 30, 2025, Kansas,** and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our adverse and unmodified audit opinions.

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

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

Board of Education
Remington-Whitewater Unified School District No. 206

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 **Remington-Whitewater Unified School District No. 206, Whitewater, 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 **Remington-Whitewater Unified School District No. 206, Whitewater, Kansas'** ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditors' Responsibilities for the Audit of the Financial Statement

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

In performing an audit in accordance with auditing standards generally accepted in the United States of America, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statement.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the **Remington-Whitewater Unified School District No. 206, Whitewater, 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 **Remington-Whitewater Unified School District No. 206, Whitewater, Kansas'** ability to continue as a going concern for a reasonable period of time.

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

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual, agency funds schedules of regulatory basis cash receipts and disbursements, and district activity funds schedules of regulatory basis cash receipts, expenditures, and unencumbered cash (Regulatory-Required Supplementary Information as listed in the table of contents) are presented for purposes of additional analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the accompanying supplementary information is fairly stated in all material respects in relation to the financial statement as a whole, on the basis of accounting described in Note 1.

Board of Education
Remington-Whitewater Unified School District No. 206

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of the **Remington-Whitewater Unified School District No. 206, Whitewater, Kansas**, as of and for the year ended June 30, 2024, and have issued our report thereon dated December 3, 2024, which contained an unmodified opinion on the basic financial statement.

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

BFR CPA, LLC

BFR CPA, LLC
November 7, 2025

REMINGTON-WHITEWATER UNIFIED SCHOOL DISTRICT NO. 206
SUMMARY OF CASH RECEIPTS, EXPENDITURES,
AND UNENCUMBERED CASH
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2025

Fund	Beginning Unencumbered Cash Balance	Prior Year Canceled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
General Fund	$ 0	$ 0	$ 5,485,625	$ 5,485,598	$ 27	$ 0	$ 27
Special Purpose Funds							
Supplemental General	110,097	0	1,831,308	1,806,323	135,082	0	135,082
Preschool-Aged At-Risk	0	0	89,980	49,348	40,632	0	40,632
At Risk (K-12)	257,188	0	626,276	647,434	236,030	0	236,030
Bilingual Education	0	0	19,603	19,603	0	0	0
Capital Outlay	1,854,254	39,956	922,008	792,723	2,023,495	144,350	2,167,845
Driver Training	17,086	0	0	0	17,086	0	17,086
Food Service	135,795	0	421,527	418,802	138,520	0	138,520
Professional Development	29,163	0	26,682	12,546	43,299	0	43,299
Special Education	330,683	0	893,506	833,873	390,316	0	390,316
Career and Postsecondary Education	120,159	0	150,000	116,715	153,444	0	153,444
KPERS Contribution	0	0	463,318	463,318	0	0	0
Federal Funds	(8,061)	0	156,234	148,173	0	0	0
Gifts and Grants	46,780	0	40,676	30,788	56,668	0	56,668
Contingency Reserve	500,000	0	250,000	0	750,000	0	750,000
Textbook & Student Material Revolving	45,006	0	30,287	32,897	42,396	0	42,396
District Activity Funds	5,133	0	33,270	36,259	2,144	0	2,144
Bond & Interest Fund	835,979	0	907,548	864,743	878,784	0	878,784
	$ 4,279,262	$ 39,956	$ 12,347,848	$ 11,759,143	$ 4,907,923	$ 144,350	$ 5,052,273

Composition of Cash:		
	Checking and Money Market Accounts	$ 5,076,557
	Certificate of Deposit	100,000
		5,176,557
	Agency Funds	(124,284)
		$ 5,052,273

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

Note 1 - Summary of Significant Accounting Policies:

Financial Reporting Entity

Remington-Whitewater Unified School District No. 206 is a municipal corporation established under State of Kansas statutes designed to meet educational requirements at the primary and secondary levels in and around Remington and Whitewater, Kansas. The District is governed by an elected seven-member Board of Education. The District's financial statement includes all funds over which the Board of Education exercises financial responsibility. Financial responsibility includes appointment of governing body members, designation of management, the ability to significantly influence operations and accountability for fiscal matters.

KMAAG Regulatory Basis of Presentation Fund Definitions:

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

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

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

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

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

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

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

Budget and Tax Cycle

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

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

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

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in regulatory receipts other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication, the hearing may be held and the governing body may amend the budget at that time. The budget was amended for the following funds:

General Fund Food Service 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
District Activity Funds
Gifts and Grants Fund
Textbook & Student Material Revolving Fund

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

Note 2 - Defined Benefit Pension Plan:

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

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

State law provides that the employer contribution rates for KPERS 1, KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate and the statutory contribution rate (not including the 1% contribution rate for the Death and Disability Program) was 13.88% and 12.57%, respectively, for the fiscal year ended June 30, 2024. The actuarially determined employer contribution rate and the statutory contribution rate was 11.60% and 11.54% for the fiscal year ended June 30, 2025.

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

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

The 2022 Legislature passed Senate Bill 421, which authorized the State of Kansas to transfer $1.125 billion from the State General Fund directly to KPERS in Fiscal Years 2022 and 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 $463,318 for the year ended June 30, 2025.

Net Pension Liability

At June 30, 2025, the District's proportionate share of the collective net pension liability reported by KPERS was $4,373,516. The net pension liability was measured as of June 30, 2024, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2023, which was rolled forward to June 30, 2024. The District's proportion of the net pension liability was based on the ratio of the District's contributions to KPERS, relative to the total employer and non-employer contributions of the State/School subgroup within KPERS for the fiscal year ended June 30, 2024. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

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

Note 3 - 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 4 - Litigation:

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

Note 5 - Deposits:

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

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

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

Custodial credit risk – deposits. Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. State statutes require the District's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. All deposits were legally secured at June 30, 2024.

At June 30, 2025, the District's carrying amount of deposits was $5,176,557 and the bank balance was $5,598,053. The bank balance was held by two banks resulting in a concentration of credit risk. Of the bank balance, $524,078 was covered by federal depository insurance and $4,665,519 was collateralized with securities held by the pledging financial institutions' agents in the District's name resulting in an amount at risk of $408,456 which is a violation of K.S.A. 9-1402.

Note 6 - 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 7 - Compensated Absences:

The District's compensated absence policy permits classified employees the following vacation benefits. Vacation is paid to regular full-time twelve-month employees as follows: After the first year of employment: one week; second through nineteenth year of employment: two weeks; over twenty years of employment: three weeks. Compensated vacation absences are recorded as expenditures when they are paid. Employees are not permitted to carry unused vacation time forward to the next year.

Classified staff accrue sick leave each year according to the provisions in the classified handbook based upon their employee classification. Twelve-month staff are granted 12 days sick leave at the beginning of each fiscal year, 10 days for 9 and 10-month staff, and 5 days for bus drivers and part-time employees, Sick leave may be accumulated to 70 days for twelve-month staff, 60 days for 9- and 10-months staff, 30 days for bus drivers and 25 days for part-time employees. All accumulated sick days are canceled when an employee leaves the District. However, twelve-month employees shall be reimbursed annually at the rate of $25 per day for unused sick leave over the maximum of 70 days and at retirement all classified employees are eligible to be reimbursed for fifty percent of their accumulated sick leave days at a rate of $10.00 per day.

Educators of the District are granted eight days of sick leave and five personal days at the beginning of each school year. Accumulation of sick and personal leave will accrue to eighty days with reimbursement of accrued days over eighty being paid annually. This will be at the rate ½ of the substitute pay and paid on the June pay period. If a retiring educator is under contract with the District at the time of retirement, is eligible to retire under KPERS regulations and USD 206 policies, has submitted in writing to the Superintendent before April 15th of the school year prior to retirement the notice of intent to retire at end of school year and application for payment of unused sick leave, those educators are eligible to receive payment at ½ of the daily substitute pay rate for their remaining days of unused sick leave. Those payments are made on the June payroll.

Note 8 - 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 9 - Other Post Employment Benefits:

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

Note 10 - Interfund Transactions:

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

	Transfer to:									
Transfer from:	Preschool-Aged At-Risk	At Risk (K-12)	Bilingual Education	Capital Outlay	Food Service	Professional Development	Special Education	Career and Postsecondary Education	Contingency Reserve	Total
General Fund	$ 33,558	$ 471,113	$ 13,642	$ 469,916	$ 0	$ 25,000	$ 557,635	$ 0	$ 250,000	$ 1,820,864
Supplemental General Fund	40,632	155,163	5,961	0	85,000	0	335,871	150,000	0	772,627
	$ 74,190	$ 626,276	$ 19,603	$ 469,916	$ 85,000	$ 25,000	$ 893,506	$ 150,000	$ 250,000	$ 2,593,491

Note 11 - Subsequent Events:

The District has evaluated subsequent events through November 7, 2025, 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.

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

Issue	Interest Rate	Date of Issue	Amount of Issue	Date of Final Maturity
General Obligation Bonds				
Series 2019	3.00 - 5.00	5/15/2019	$ 9,975,000	9/1/2040
Series 2020	2.00	11/23/2020	$ 4,230,000	9/1/2030

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

Issue	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
General Obligation Bonds					
Series 2019	$ 9,780,000	$ 0	$ 85,000	$ 9,695,000	$ 321,843
Series 2020	3,095,000	0	400,000	2,695,000	57,900
	$ 12,875,000	$ 0	$ 485,000	$ 12,390,000	$ 379,743

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	Total Principal and Interest
2026	$ 515,000	$ 366,969	$ 881,969
2027	545,000	353,669	898,669
2028	575,000	339,919	914,919
2029	605,000	325,269	930,269
2030	635,000	309,719	944,719
2031 - 2035	3,700,000	1,213,894	4,913,894
2036 - 2040	4,730,000	550,587	5,280,587
2041	1,085,000	16,953	1,101,953
	$ 12,390,000	$ 3,476,979	$ 15,866,979

REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION

REMINGTON-WHITEWATER UNIFIED SCHOOL DISTRICT NO. 206
SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2025

	Certified Budget	Adjustment to Comply with Legal Max	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance - Over (Under)
General Fund	$ 5,508,148	$ (97,438)	$ 74,888	$ 5,485,598	$ 5,485,598	$ 0
Special Purpose Funds						
Supplemental General	1,806,323	0	0	1,806,323	1,806,323	0
Preschool-Aged At-Risk	60,000	0	0	60,000	49,348	(10,652)
At Risk (K-12)	833,045	0	0	833,045	647,434	(185,611)
Bilingual Education	19,603	0	0	19,603	19,603	0
Capital Outlay	1,182,000	0	0	1,182,000	792,723	(389,277)
Driver Training	0	0	0	0	0	0
Food Service	433,967	0	0	433,967	418,802	(15,165)
Professional Development	20,000	0	0	20,000	12,546	(7,454)
Special Education	912,576	0	0	912,576	833,873	(78,703)
Career and Postsecondary Education	157,511	0	0	157,511	116,715	(40,796)
KPERS Contribution	539,078	0	0	539,078	463,318	(75,760)
Federal Funds	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	148,173	XXXXXXXXX
Gifts and Grants	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	30,788	XXXXXXXXX
Contingency Reserve	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	0	XXXXXXXXX
Textbook & Student Material Revolving	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	32,897	XXXXXXXXX
District Activity Funds	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	36,259	XXXXXXXXX
Bond & Interest Fund	864,743	0	0	864,743	864,743	0
	$ 12,336,994	$ (97,438)	$ 74,888	$ 12,314,444	$ 11,759,143	$ (803,418)

REMINGTON-WHITEWATER UNIFIED SCHOOL DISTRICT NO. 206
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

General Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 75,518	$ 72,238	$ 0	$ 72,238
State Sources	4,765,749	5,413,387	5,508,148	(94,761)
	4,841,267	5,485,625	$ 5,508,148	$ (22,523)
Expenditures				
Instruction	2,581,708	2,662,317	$ 2,937,940	$ (275,623)
Student Support Services	1,406	1,248	1,500	(252)
Instructional Support Staff	13,051	12,945	13,500	(555)
General Administration	2,375	22,103	3,150	18,953
School Administration	590	199,445	600	198,845
Central Services	43,356	80,021	44,932	35,089
Operations & Maintenance	307,423	350,845	434,750	(83,905)
Student Transportation Services	326,591	335,810	371,487	(35,677)
Transfers	1,564,767	1,820,864	1,700,289	120,575
Adjustment to Comply with Legal Max	0	0	(97,438)	97,438
Adjustment for Qualifying Budget Credits	0	0	74,888	(74,888)
	4,841,267	5,485,598	$ 5,485,598	$ 0
Receipts Over (Under) Expenditures	0	27		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 0	$ 27		

REMINGTON-WHITEWATER UNIFIED SCHOOL DISTRICT NO. 206
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

Supplemental General Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 1,397,950	$ 1,649,081	$ 1,519,900	$ 129,181
County Sources	99,169	107,084	101,183	5,901
State Sources	80,082	75,143	75,143	0
Transfers	21,252	0	0	0
	1,598,453	1,831,308	$ 1,696,226	$ 135,082
Expenditures				
Instruction	28,167	7,625	$ 36,590	$ (28,965)
Student Support Services	43,845	43,121	49,108	(5,987)
Instructional Support Staff	66	0	0	0
General Administration	255,006	246,579	274,660	(28,081)
School Administration	410,553	245,822	432,850	(187,028)
Central Services	111,817	71,258	128,450	(57,192)
Operations & Maintenance	371,813	419,291	372,229	47,062
Transfers	377,186	772,627	512,436	260,191
	1,598,453	1,806,323	$ 1,806,323	$ 0
Receipts Over (Under) Expenditures	0	24,985		
Unencumbered Cash, Beginning	110,097	110,097		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 110,097	$ 135,082		

REMINGTON-WHITEWATER UNIFIED SCHOOL DISTRICT NO. 206
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

Preschool-Aged At-Risk Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 16,787	$ 15,790	$ 15,000	$ 790
Transfers	40,920	74,190	45,000	29,190
	57,707	89,980	$ 60,000	$ 29,980
Expenditures				
Instruction	57,707	49,348	$ 60,000	$ (10,652)
	57,707	49,348	$ 60,000	$ (10,652)
Receipts Over (Under) Expenditures	0	40,632		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 0	$ 40,632		

REMINGTON-WHITEWATER UNIFIED SCHOOL DISTRICT NO. 206
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

At Risk (K-12) Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Transfers	$ 593,203	$ 626,276	$ 726,089	$ (99,813)
	593,203	626,276	$ 726,089	$ (99,813)
Expenditures				
Instruction	411,030	647,434	$ 833,045	$ (185,611)
	411,030	647,434	$ 833,045	$ (185,611)
Receipts Over (Under) Expenditures	182,173	(21,158)		
Unencumbered Cash, Beginning	75,015	257,188		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 257,188	$ 236,030		

REMINGTON-WHITEWATER UNIFIED SCHOOL DISTRICT NO. 206
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

Bilingual Education Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Transfers	$ 19,008	$ 19,603	$ 21,058	$ (1,455)
	19,008	19,603	$ 21,058	$ (1,455)
Expenditures				
Instruction	19,008	19,603	$ 19,603	$ 0
	19,008	19,603	$ 19,603	$ 0
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 0	$ 0		

REMINGTON-WHITEWATER UNIFIED SCHOOL DISTRICT NO. 206
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

Capital Outlay Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 411,588	$ 421,190	$ 363,308	$ 57,882
County Sources	30,842	30,902	28,971	1,931
Transfers	382,511	469,916	259,735	210,181
	824,941	922,008	$ 652,014	$ 269,994
Expenditures				
Instruction	77,546	121,547	$ 150,000	$ (28,453)
Instructional Support Staff	83,411	69,340	100,000	(30,660)
General Administration	7,959	2,281	10,000	(7,719)
Operations & Maintenance	287,924	376,568	60,000	316,568
Transportation	85,687	21,789	150,000	(128,211)
Facility Acquisition & Construction Services	11,163	201,198	712,000	(510,802)
	553,690	792,723	$ 1,182,000	$ (389,277)
Receipts Over (Under) Expenditures	271,251	129,285		
Unencumbered Cash, Beginning	1,576,820	1,854,254		
Prior Year Canceled Encumbrances	6,183	39,956		
Unencumbered Cash, Ending	$ 1,854,254	$ 2,023,495		

REMINGTON-WHITEWATER UNIFIED SCHOOL DISTRICT NO. 206
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

Driver Training Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
State Sources	$ 0	$ 0	$ 0	$ 0
	0	0	$ 0	$ 0
Expenditures				
Instruction	0	0	$ 0	$ 0
	0	0	$ 0	$ 0
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	17,086	17,086		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 17,086	$ 17,086		

REMINGTON-WHITEWATER UNIFIED SCHOOL DISTRICT NO. 206
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

Food Service Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 140,580	$ 139,310	$ 133,810	$ 5,500
State Sources	3,202	3,192	2,418	774
Federal Sources	211,103	194,025	211,425	(17,400)
Transfers	29	85,000	60,233	24,767
	354,914	421,527	$ 407,886	$ 13,641
Expenditures				
Food Service Operation	375,081	418,802	$ 433,967	$ (15,165)
	375,081	418,802	$ 433,967	$ (15,165)
Receipts Over (Under) Expenditures	(20,167)	2,725		
Unencumbered Cash, Beginning	155,962	135,795		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 135,795	$ 138,520		

REMINGTON-WHITEWATER UNIFIED SCHOOL DISTRICT NO. 206
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

Professional Development Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 250	$ 0	$ 0	$ 0
State Sources	2,097	1,682	3,000	(1,318)
Transfers	10,000	25,000	20,000	5,000
	12,347	26,682	$ 23,000	$ 3,682
Expenditures				
Instructional Support Staff	14,798	12,546	$ 20,000	$ (7,454)
	14,798	12,546	$ 20,000	$ (7,454)
Receipts Over (Under) Expenditures	(2,451)	14,136		
Unencumbered Cash, Beginning	31,614	29,163		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 29,163	$ 43,299		

REMINGTON-WHITEWATER UNIFIED SCHOOL DISTRICT NO. 206
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

Special Education Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Federal Sources	$ 3,582	$ 0	$ 0	$ 0
Transfers	739,307	893,506	913,650	(20,144)
	742,889	893,506	$ 913,650	$ (20,144)
Expenditures				
Instruction	715,917	782,234	$ 847,652	$ (65,418)
Student Transportation Services	47,010	51,639	64,924	(13,285)
	762,927	833,873	$ 912,576	$ (78,703)
Receipts Over (Under) Expenditures	(20,038)	59,633		
Unencumbered Cash, Beginning	350,721	330,683		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 330,683	$ 390,316		

REMINGTON-WHITEWATER UNIFIED SCHOOL DISTRICT NO. 206
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

Career and Postsecondary Education Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Transfers	$ 120,000	$ 150,000	$ 166,960	$ (16,960)
	120,000	150,000	$ 166,960	$ (16,960)
Expenditures				
Instruction	104,841	116,715	$ 157,511	$ (40,796)
	104,841	116,715	$ 157,511	$ (40,796)
Receipts Over (Under) Expenditures	15,159	33,285		
Unencumbered Cash, Beginning	105,000	120,159		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 120,159	$ 153,444		

REMINGTON-WHITEWATER UNIFIED SCHOOL DISTRICT NO. 206
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

KPERS Contribution Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
State Sources	$ 499,146	$ 463,318	$ 539,078	$ (75,760)
	499,146	463,318	$ 539,078	$ (75,760)
Expenditures				
Instruction	318,955	296,060	$ 344,470	$ (48,410)
Student Support Services	40,780	37,853	44,043	(6,190)
General Administration	21,463	19,923	23,180	(3,257)
School Administration	43,526	40,401	47,008	(6,607)
Central Services	6,139	5,699	6,631	(932)
Operations & Maintenance	30,947	28,726	33,423	(4,697)
Student Transportation Services	21,563	20,015	23,288	(3,273)
Food Service Operation	15,773	14,641	17,035	(2,394)
	499,146	463,318	$ 539,078	$ (75,760)
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 0	$ 0		

REMINGTON-WHITEWATER UNIFIED SCHOOL DISTRICT NO. 206
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

Bond & Interest Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 803,097	$ 841,948	$ 815,596	$ 26,352
County Sources	68,840	65,600	62,600	3,000
	871,937	907,548	$ 878,196	$ 29,352
Expenditures				
Debt Service	846,468	864,743	$ 864,743	$ 0
	846,468	864,743	$ 864,743	$ 0
Receipts Over (Under) Expenditures	25,469	42,805		
Unencumbered Cash, Beginning	810,510	835,979		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 835,979	$ 878,784		

REMINGTON-WHITEWATER UNIFIED SCHOOL DISTRICT NO. 206
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

Federal Funds

	Prior Year Actual	Current Year Actual
Cash Receipts		
Federal Sources	$ 937,933	$ 156,234
	937,933	156,234
Expenditures		
Instruction	291,968	129,728
Student Support Services	36,791	7,910
Instructional Support Staff	16,480	10,535
General Administration	5,161	0
School Administration	10,316	0
Central Services	1,706	0
Operations & Maintenance	363,877	0
Student Transportation Services	9,558	0
Food Service Operation	11,882	0
	747,739	148,173
Receipts Over (Under) Expenditures	190,194	8,061
Unencumbered Cash, Beginning	(198,255)	(8,061)
Prior Year Canceled Encumbrances	0	0
Unencumbered Cash, Ending	$ (8,061)	$ 0

REMINGTON-WHITEWATER UNIFIED SCHOOL DISTRICT NO. 206
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

Gifts and Grants Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Local Sources	$ 38,334	$ 22,946
State Sources	53,238	8,865
Federal Sources	0	8,865
	91,572	40,676
Expenditures		
Instruction	43,707	30,341
Student Transportation Services	28,562	447
	72,269	30,788
Receipts Over (Under) Expenditures	19,303	9,888
Unencumbered Cash, Beginning	27,477	46,780
Prior Year Canceled Encumbrances	0	0
Unencumbered Cash, Ending	$ 46,780	$ 56,668

REMINGTON-WHITEWATER UNIFIED SCHOOL DISTRICT NO. 206
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

Contingency Reserve Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Transfers	$ 36,975	$ 250,000
	36,975	250,000
Expenditures		
Transfers	21,252	0
	21,252	0
Receipts Over (Under) Expenditures	15,723	250,000
Unencumbered Cash, Beginning	484,277	500,000
Prior Year Canceled Encumbrances	0	0
Unencumbered Cash, Ending	$ 500,000	$ 750,000

REMINGTON-WHITEWATER UNIFIED SCHOOL DISTRICT NO. 206
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

Textbook & Student Material
Revolving Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Local Sources	$ 28,726	$ 30,287
	28,726	30,287
Expenditures		
Instruction	15,937	32,897
	15,937	32,897
Receipts Over (Under) Expenditures	12,789	(2,610)
Unencumbered Cash, Beginning	32,217	45,006
Prior Year Canceled Encumbrances	0	0
Unencumbered Cash, Ending	$ 45,006	$ 42,396

REMINGTON-WHITEWATER UNIFIED SCHOOL DISTRICT NO. 206
AGENCY FUNDS
SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2025

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Remington High School				
Class of 2014	$ 836	$ 0	$ 0	$ 836
Class of 2015	359	0	0	359
Class of 2016	718	0	0	718
Class of 2018	58	0	0	58
Class of 2021	2,350	0	0	2,350
Class of 2023	500	0	0	500
Class of 2024	2,939	0	0	2,939
Class of 2025	1,538	0	1,150	388
Class of 2026	2,613	3,738	4,827	1,524
Class of 2027	1,748	1,809	0	3,557
Class of 2028	0	1,301	0	1,301
FCCLA	537	0	0	537
Stuco	2,663	1,341	1,599	2,405
Yearbook	7,012	9,161	9,346	6,827
Target	65	0	0	65
YAACL	1,633	3,733	1,773	3,593
Skills USA	309	0	0	309
Drama	6,288	924	2,865	4,347
Band	7,952	5,440	3,689	9,703
Vocal	389	5,646	6,008	27
Singers	1,846	4,579	2,440	3,985
International Club	552	0	0	552
Science Club	223	0	0	223
National Forensic League	155	0	0	155
Scholars' Bowl	1,297	0	0	1,297
Gifted	34	0	0	34
Volunteer Club	46	0	0	46
Art	187	0	0	187
Shinkle Learning Lab	416	0	0	416
Shop	187	0	0	187
Cheerleaders	3,476	11,413	11,706	3,183
Football	10,268	860	8,851	2,277
Girls Volleyball	2,613	1,813	2,094	2,332
Girls Basketball	20	7,215	6,276	959
Boys Basketball	586	2,671	1,998	1,259
Wrestling	834	537	672	699
Cross Country	1,161	3,930	1,098	3,993
	64,408	66,111	66,392	64,127

REMINGTON-WHITEWATER UNIFIED SCHOOL DISTRICT NO. 206
AGENCY FUNDS
SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2025

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Remington High School (Continued)				
Golf	265	0	110	155
Softball	397	657	400	654
Baseball	1,669	4,736	2,224	4,181
Track	438	919	963	394
Trap Team	0	3,019	2,764	255
Sales Tax - RHS	239	5,127	5,075	291
Concessions	2,040	30,444	30,800	1,684
RHS Special Events	736	1,133	1,251	618
Community Service Day	1,809	100	92	1,817
Piano Fund - Vocal/Instrument	150	0	0	150
Greenhouse	30	0	0	30
Vocational Printing	11,935	11,280	12,600	10,615
	84,116	123,526	122,671	84,971
Remington Middle School				
KAY Club	2,238	1,105	2,528	815
Art	44	0	0	44
Band	1,542	914	1,577	879
Vocal	12	0	0	12
Football	189	1,367	985	571
Girls Volleyball	173	157	206	124
Girls Basketball	1,004	417	358	1,063
RMS Basketball	190	794	826	158
Wrestling	367	0	0	367
Track RMS	288	0	0	288
Sales Tax-RMS	15	880	880	15
RMS Classes & Groups	7,422	5,179	4,890	7,711
Vending-Paper	306	239	174	371
RMS Concessions	500	0	0	500
Vending-Pop	2,559	280	816	2,023
A/R	273	4	28	249
	17,122	11,336	13,268	15,190
Remington Elementary - Potwin				
Student Activities	20,054	9,292	5,223	24,123
	20,054	9,292	5,223	24,123
Total Agency Funds	$ 121,292	$ 144,154	$ 141,162	$ 124,284

REMINGTON-WHITEWATER UNIFIED SCHOOL DISTRICT NO. 206
DISTRICT ACTIVITY FUNDS
SCHEDULE OF CASH RECEIPTS, EXPENDITURES,
AND UNENCUMBERED CASH
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2025

Fund	Beginning Unencumbered Cash Balance	Prior Year Canceled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Gate Receipts							
Athletics							
Remington High School	$ 1,260	$ 0	$ 26,030	$ 26,874	$ 416	$ 0	$ 416
Remington Middle School	3,873	0	7,240	9,385	1,728	0	1,728
Total District Activity Funds	$ 5,133	$ 0	$ 33,270	$ 36,259	$ 2,144	$ 0	$ 2,144