Chase County Unified School District No. 284
Chase County, Kansas

Regulatory Basis Financial Statement
and Independent Auditors' Report
Year Ended June 30, 2025

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Chase County U.S.D. 284
Chase County, Kansas

Regulatory Basis Financial Statement
Year Ended June 30, 2025

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Independent Auditors' Report

Board of Education
Chase County Unified School District No. 284
Cottonwood Falls, Ks. 66845

Adverse and Unmodified Opinions
We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Unified School District No. 284, Chase County, Kansas, a municipality, as of and for the year ended June 30, 2025 and the related notes to the financial statement.

Adverse Opinion on the U.S. Generally Accepted Accounting Principles
In our opinion, because of the significance of the matter discussed in the Basis for Adverse Opinion and Unmodified Opinions section of my report, the 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 Unified School District No.284, Chase County, Kansas, as of June 30, 2025, or the changes in its financial position or cash flows for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting
In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of Unified School District No. 284, Chase County, Kansas, as of June 30, 2024, 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 Opinion 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. I am required to be independent of Unified School District No. 284, Chase County, 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.

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 Unified School District No. 284, Chase County, 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 to meet the financial reporting requirements of the State of Kansas; 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 Unified School District No. 284, Chase County'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 Responsibility 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 Unified School District No. 284, Chase County'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 Unified School District No. 284, Chase County'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 I identified during the audit.

Regulatory – Required 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, agency funds summary of receipts and disbursements, and district activity funds schedule of receipts and expenditures (Schedules 1, 2, 3, and 4 as listed in the table of contents) are presented for analysis and are not a required part of the basic financial statement. However, they are required to be presented under the provisions of the Kansas Municipal Audit and Accounting Guide. The supplementary 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 itself, and other addition procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, 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 No. 284, Chase County, Kansas as of and for the year ended June 30, 2024 (not presented herein), and have issued our report thereon dated December 12, 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/accountsreports/local-government/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, 2025 (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 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.

Cindy Jensen CPA

Cindy Jensen, CPA
January 7, 2026

Unified School District No. 284
Chase County, Kansas

Summary Statement of Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis
For the Year Ended June 30, 2025

	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
General Funds						
General	$ 0	$ 4,104,354	$ 4,104,354	$ 0	$ 0	$ 0
Supplemental General	88,194	1,219,690	1,282,368	25,516	0	25,516
Special Purpose Funds						
Pre-K At Risk	1,554	30,000	28,140	3,414	0	3,414
At Risk	59,410	438,000	475,555	21,855	0	21,855
Bilingual	993	10,000	6,208	4,785	0	4,785
Virtual	4,340	40,000	14,044	30,296	0	30,296
Capital Outlay	748,803	924,514	642,698	1,030,619	0	1,030,619
Food Service	79,200	242,929	298,489	23,640	0	23,640
Professional Development	14,078	1,021	7,879	7,220	0	7,220
Special Education	386,301	728,695	612,292	502,704	0	502,704
Vocational Education	48,971	50,000	98,971	0	0	0
KPERS Retirement	0	389,273	389,273	0	0	0
Contingency Reserve	100,000	0	0	100,000	0	100,000
Textbook Rental	246,049	58,652	27,964	276,737	0	276,737
Federal Grants	(46,640)	198,843	152,203	0	0	0
Kaltenbacher & Misc Grants	58,844	22,388	40,857	40,375	0	40,375
District Activity Funds	68,629	384,818	339,381	114,066	0	114,066
Bond & Interest Fund					0	
Bond & Interest	1,341,723	1,048,460	1,027,038	1,363,145	0	1,363,145
Total Reporting Entity					0	
(Excluding Agency Fund	$ 3,200,449	$ 9,891,637	$ 9,547,714	$ 3,544,372	$ 0	$ 3,544,372

District Checking	$ 392,559
District Petty Cash Account	800
Chase Co Jr/Sr High School	112,522
Chase Co Elementary School	38,885
Kansas Municipal Investment Pool	3,107,469
Total Cash & Investments	3,652,235
Less: Agency Funds per Schedule 3	(107,863)
Total Reporting Entity (Excluding Agency Funds)	$ 3,544,372

The accompanying notes are an integral part of this statement.

Note 1 – Summary of Significant Accounting Policies

Municipal Financial Reporting Entity

Chase County Unified School District No. 284 was organized in accordance with State statutes to provide a system of public education to elementary through high school students. The District is a municipal corporation governed by an elected seven-member board of education. The District's financial statement does not include any related municipal entities.

Regulatory Basis of Funds

The accounts of the District are organized and operated on the basis of funds, which are used to record the District's financial transactions. A fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts. Cash and other financial resources are recorded together with all related expenditures. A fund is used to segregate specific activities and for the purpose of attaining certain objectives in accordance with special regulations, restrictions, or limitations. The following types of funds comprise the financial activities of the District.

General Funds – the chief operating fund. Used to account for all financial 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 revenue sources (other than capital projects 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 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.

Agency Funds – used to report assets held by the municipal reporting entity in a purely custodial capacity (student organization accounts, etc.).

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 District has approved a resolution that is in accordance 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.

Note 2 – Stewardship, Compliance, and Accountability

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 & interest funds, and business 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 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 revenue 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 district amended its general fund.

After the above procedures have been followed, the Kansas State Board of Education computes what the maximum legal general fund budget of operating expenses can be. For the fiscal year ended June 30, 2025, the State calculation of the legal maximum general fund budget was $4,028,988 and the supplemental general fund was $1,284,112. In accordance with Kansas statutes, a district will be penalized state aid equal to the amount expended in excess of the computed statutory limitation plus any qualifying budget credits.

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 statements 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 municipality 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 certain other special purpose funds as noted in the presentation of the appropriate Schedule 2. Spending in funds, which are not subject to the legal annual operating budget requirement, is controlled by federal regulations, other statutes, or by use of internal spending limits established by the governing body.

Note 2 – Stewardship, Compliance, and Accountability (Cont.)

Property Tax Receipts

The determination of assessed valuation and the collection of property taxes for all political subdivisions in the state of Kansas are the responsibility of the various counties. The County Appraiser annually determines assessed valuation and the County Clerk spreads the annual assessment onto the tax rolls. The County Treasurer is the tax collection agent for all taxing entities within the county. Property taxes are levied by the Kansas counties in which the School District resides on November 1 and are payable in 2 installments on December 20 and May 10 of the subsequent year. The counties collect and distribute in the succeeding year all property taxes collected for the District.

Use of Estimates

The preparation of a financial statement in conformity with the regulatory basis of accounting requires management to make estimates and assumptions that affect the reported amounts of cash receipts, expenditures, and cash and unencumbered cash balances at the date of the financial statement. Accordingly, actual results could differ from those estimates.

Compliance with Finance-Related Legal and Contractual Obligations

References made herein to statutes are not intended as interpretations of law but are offered for consideration of the Director of Accounts and Reports, and interpretation by the legal representative of the District.

K.S.A. 9-1402 requires that the district deposits be adequately secured at all times. The District deposits were undersecured for a short time during the year.

K.S.A. 72-1151 requires that the District use sealed bid procedures for certain purchases. The District did not strictly adhere to this rather they used vendor quotes in some instances.

K.S.A. 79-2935 requires that no indebtedness is created in excess of budgeted limits. The Vocation Ed fund was slightly over budget.

Management is not aware of any other regulatory violations for the period covered by the audit.

Note 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. 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.

Note 3 – Deposits and Investments (Cont)

Custodial Credit Risk – Deposits

The risk that in the event of a bank failure, the District's deposits may not be entirely 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 of Topeka, except during designated peak periods when required coverage is 50%. The District has no designated peak periods. All deposits were legally secured at June 30, 2025.

At June 30, 2025, the District's carrying amount of deposits, including certificates of deposit was $544,766 and the bank balance was $1,223,012. The bank balance was held by one bank resulting in a concentration of credit risk. Of the bank balance, $405,721 was covered by FDIC insurance, and $817,291 was collateralized with securities held by the pledging financial institutions' agents in USD 284's name.

Custodial Credit Risk – Investments

For an investment, this is the risk that, in the event of the failure of the issuer or counter party, 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.

At June 30, 2025, the District had $3,107,469 invested in the State's municipal investment pool with maturities of less than one year. The municipal investment pool is under the oversight of the Pooled Money Investment Board. The Board is comprised of the State Treasurer and four additional members appointed by the State Governor. The Board reports annually to the Kansas Legislature. State pooled monies may be invested in direct obligations of, or obligations that are insured as to principal and interest, by the U.S. government or any agency thereof, with maturities up to four years. No more than 10% of those funds may be invested in mortgage-backed securities. In addition, the State pool may invest in repurchase agreements with Kansas banks or with primary government securities dealers.

Note 4 – 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 laws establish and amend 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 S Kansas St. 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 contributions 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 at 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

Note 4 – Defined Benefit Pension Plan (Cont.)

Contributions (Cont)

for the Death and Disability Program) was 13.38% and 12.57%, respectively, for the fiscal year ended June 30, 2024. The actuarially determined employer contribution rate and the statutory contribution rate was 11.60% and 11.54%, respectively, 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 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.

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 employer's portion of the cost for retired District employees. The District received and remitted amounts equal to the statutory contribution rate, which totaled $389,273 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 $3,476,916. 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 these financial statements.

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.

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Note 5 – Other Long-Term Obligations from Operations

Compensated Absences

The District's policies for certified staff under the master agreement allow for sick leave and personal leave. At the beginning of each school year, each certified staff member is credited with 7 days of sick leave. The unused portion of sick leave shall accumulate from year to year to a maximum of 40 days. The 40 days are in addition to the 10 days sick/discretionary leave credited at the beginning of each year. After accumulating 40 days of sick leave, the 10 current unused sick leave days granted for that year will be remunerated at the rate of $25 per day. Upon retirement, $25 reimbursement per day will be granted for unused sick leave if the employee has been in the District fifteen years or more and is eligible for retirement under KPERS. At the beginning of each school year, each certified staff member is also credited with 3 days of discretionary leave. The unused portion of discretionary leave shall accumulate from year to year as sick leave and be included in the maximum 40 days accumulation of sick leave.

The District's policies for classified staff under the handbook allow for sick leave, personal leave, and vacation leave. Each twelve-month classified employee shall be granted annually twelve days of sick leave which may be accumulated to a total of fifty days. Custodial and clerical employees not on a twelve-month contract, bus drivers, and lunchroom employees shall be granted annually ten days of sick leave which may be accumulated to a total of fifty days. Classified personnel are also granted two days of personal leave per year. Unused personal leave may be carried over annually, not to exceed five days. Accumulated personal leave in excess of five days will be compensated at a rate equal to 50% of the employee's compensation rate at the end of the contract year. Classified full-time employees on a twelve-month contract will be granted paid vacation time based upon years of service. All days from the previous year must be used by June 30th of the following year or the time will be lost.

The District has also established a sick leave bank for certified and administrator/classified staff members. At the beginning each school year, each staff member has the option of donating a maximum of 2 days of their sick leave to the Sick Leave bank. The maximum number of unused days in the Sick Leave bank shall be 165 days. When a donor member leaves the District, his/her days are withdrawn from the Sick Leave bank. Only those who donate days are eligible to draw unused days from the bank upon application and approval by the screening committee.

The District recognizes these benefits as paid; therefore, no provision for accumulated leave has been made in these financial statements. Compensated absence payments are made from the fund that corresponds to the employee's duties.

Other Post-Employment Benefits

As provided by K.S.A.12-5040, the District allows retirees to participate in the group health insurance plan. The District pays a portion of the premium for each eligible retiree and the retiree is responsible for the balance. Any remaining subsidy to retirees due to the plan's level premium structure 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. There is no cost to the District under this program.

Death & 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 6 – I.R.C. Section 125 Flexible Benefit Plan

The Board adopted, by resolution, a salary-reduction flexible benefit plan ("Plan") under Section 125 of the Internal Revenue Code. All employees of the District are eligible to participate in the Plan beginning the first day of the month following their employment. Each participant may elect to reduce his or her salary by an elected amount per month to purchase benefits offered through the Plan. In addition, the District contributed $725 per month to the fringe benefit package for health insurance for full-time employees.

Note 7 – 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; and natural disasters. The District has been unable to obtain insurance at a cost it considers to be economically justifiable. For this reason, the District joined together with other districts to participate in the Kansas Insurance Cooperative for Schools (KICS) insurance program. The District pays an annual premium to KICS for its property and liability insurance coverage. The agreement to participate provides that KICS will be self-sustaining through member premiums and will reinsure through commercial companies for excess claim levels per insured event.

The district continues to carry commercial insurance for other risks of loss. Insurance claims for the preceding 3 years have not exceeded insurance coverage. There were no significant reductions in insurance coverage from coverage in prior years.

The District receives significant financial assistance for numerous Federal and State governmental agencies in the form of grants and state pass-through aid. The disbursement of funds received under these programs generally requires compliance with terms and conditions specified in the grant agreements and are subject to audit. Any disallowed claims resulting from such audits could become a liability of the General fund or other applicable funds. However, in the opinion of management, any such disallowed claims will not have a material effect on the financial statements of the District at June 30, 2025.

Note 8 – Transfers

Transfers between budgetary funds are for the purpose of shifting resources from the fund legally required to receive the revenue to the fund authorized to expend the revenues. Operating transfers during the fiscal year ended June 30, 2025 consisted of the following:

Transfer from:	Transfer to:	Authority	Amount
General	Pre-K At Risk	72-5167	$30,000
General	At Risk	72-5167	313,000
General	Bilingual	72-5167	5,000
General	Virtual	72-5167	40,000
General	Capital Outlay	72-5167	223,835
General	Food Service	72-5167	20,000
General	Special Ed	72-5167	443,695
Supplemental Gen	Text	72-5143	29,407
Supplemental Gen	At Risk	72-5143	125,000
Supplemental Gen	Bilingual	72-5143	5,000
Supplemental Gen	Special Ed	72-5143	285,000
Supplemental Gen	Vocational Ed	72-5143	50,000

Note 9 – General Long-Term Debt

General Obligation Bonds - The District issued General Obligation bonds Series 2016 in December 2016 in the amount of $9,480,000, and again in March 2017 the District issued General Obligation bonds Series 2017 in the amount of $2,520,000. These bond issues are to provide the funding source to make additions and renovations to both attendance centers in the District. The first interest payment was made on March 1, 2018 with semi-annual interest and principal payments due until the final payment scheduled September 1, 2032. Bond payments are levied and paid from the Bond & Interest fund.

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

	Interest Rate	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning	Additions	Reductions/ Payments	Balance End of Yr	Interest Paid
General Obligation Bonds:									
Series 2016	3-4%	12/29/2016	$ 9,480,000	9/1/2032	$8,115,000	$0	$775,000	$7,340,000	$252,038
Financing Leases									
Konica Minolta	0%	1/31/2023	120,085	1/31/2028	86,061	0	24,017	62,044	0
Total contractual indebtedness					$8,201,061	$0	$799,017	$7,402,044	$252,038

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

	Ser 2016 Principal	Ser 2016 Interest	Ser 2016 Total	Konica Principal
2026	$ 805,000	$ 228,337	$ 1,033,337	24,017
2027	835,000	203,738	1,038,738	24,017
2028	865,000	178,237	1,043,237	14,010
2029	900,000	151,763	1,051,763	0
2030	935,000	124,237	1,059,237	0
2031-2033	3,000,000	174,794	3,174,794	0
Total Principal & Interest	$ 7,340,000	$ 1,061,106	$ 8,401,106	$ 62,044

Note 10 – SPARK & ESSER

The CARES Act included Elementary and Secondary School Emergency Relief (ESSER) Funds for K-12 schools. The ESSER grants will provide school districts with emergency relief funds to address the impact COVID19 has had on elementary and secondary schools. It is being allocated to the District's in three phases, ESSER I, II, and III. The ESSER I under the Cares Act began in March 2020, the ESSER II under the CRRSA Act began in December 2020, and the ESSER III under the ARP Act began in March 2021. The District was allocated $36,758 for ESSER I, $157,157 for ESSER II, and $352,952 for ESSER III. Additional ESSER funds will be distributed for special education. As of June 30, 2025 the District had expended all funds.

Note 11 – Subsequent Events

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

Regulatory – Required Supplementary Information

Unified School District No. 284
Chase County, Kansas

Schedule 1

Schedule of Expenditures-Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2025

Funds	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 Funds						
General	$4,165,051	$ (136,063)	$ 75,366	$ 4,104,354	$ 4,104,354	$ 0
Supplemental General	1,284,112	0	0	1,284,112	1,282,368	(1,744)
Special Purpose Funds						
Pre-K At Risk	31,230			31,230	28,140	(3,090)
At Risk	495,336			495,336	475,555	(19,781)
Bilingual	10,884			10,884	6,208	(4,676)
Virtual	59,140			59,140	14,044	(45,096)
Capital Outlay	1,095,654			1,095,654	642,698	(452,956)
Food Service	299,000			299,000	298,489	(511)
Professional Development	16,000			16,000	7,879	(8,121)
Special Education	1,009,100			1,009,100	612,292	(396,808)
Vocational Education	97,971			97,971	98,971	1,000
KPERS Retirement	458,613			458,613	389,273	(69,340)
Bond & Interest Fund						
Bond & Interest	1,027,539			1,027,539	1,027,038	(501)

See accompanying Auditors' report.

Unified School District No. 284
Chase County, Kansas

Schedule 2-A

Schedule of 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

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts:				
State Aid	$ 3,300,447	$ 3,645,293	$ 3,645,296	$ (3)
Special Ed Pass Through	478,522	383,695	519,755	(136,060)
Reimbursements	70,926	75,366	0	75,366
Total Receipts	3,849,895	4,104,354	4,165,051	(60,697)
Expenditures				
Instruction	1,680,752	1,815,423	1,828,911	(13,488)
Student Support	6,222	61,430	207,540	(146,110)
Instructional Support	36,779	44,265	41,740	2,525
General Administration	174,317	203,058	201,700	1,358
School Administration	141,068	143,979	156,800	(12,821)
Operations & Maintenance	166,884	415,560	334,660	80,900
Transportation	362,047	345,109	400,900	(55,791)
Operating Transfers	1,281,826	1,075,530	992,800	82,730
Adjustment to Comply with Legal Max			(136,063)	136,063
Total legal general fund budget	3,849,895	4,104,354	4,028,988	75,366
Adjustment for qualifying budget credi	0	0	75,366	(75,366)
Total Expenditures	3,849,895	4,104,354	$ 4,104,354	$ 0
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, July 1	0	0		
Unencumbered Cash, June 30	$ 0	0		

See accompanying Auditors' report.

Unified School District No. 284
Chase County, Kansas

Schedule 2-B

Schedule of 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

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts:				
County Tax Receipts	$ 1,231,393	$ 1,219,690	$ 1,197,871	$ 21,819
State Aid	0	0	0	0
Other Receipts	0	0	0	0
Total Receipts	1,231,393	1,219,690	1,197,871	21,819
Expenditures				
Instruction	260,369	263,989	303,112	(39,123)
Student Support	46,069	85,314	48,000	37,314
General Administration	128,348	122,807	134,000	(11,193)
School Administration	209,611	219,640	216,000	3,640
Operations & Maintenance	196,321	96,211	223,000	(126,789)
Operating Transfers	358,084	494,407	360,000	134,407
Adjustment to Comply with Legal Max	0	0	0	0
Total legal supplemental general fund budget	1,198,802	1,282,368	1,284,112	(1,744)
Adjustment for qualifying budget credits	0	0	0	0
Total Expenditures	1,198,802	1,282,368	$ 1,284,112	$ (1,744)
Receipts Over (Under) Expenditures	32,591	(62,678)		
Unencumbered Cash, July 1	55,603	88,194		
Unencumbered Cash, June 30	$ 88,194	$ 25,516		

See accompanying Auditors' report.

Unified School District No. 284
Chase County, Kansas

Schedule 2-C

Schedule of 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

PRE-K AT RISK

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Other Receipts	$ 0	$ 0	$ 0	$ 0
Operating Transfers	51,000	30,000	30,000	0
Total Receipts	51,000	30,000	30,000	0
Expenditures				
Instruction	49,446	28,140	31,230	(3,090)
Student Support	0	0	0	0
Total Expenditures	49,446	28,140	$ 31,230	$ (3,090)
Receipts Over (Under) Expenditures	1,554	1,860		
Unencumbered Cash, July 1	0	1,554		
Unencumbered Cash, June 30	$ 1,554	$ 3,414		

See accompanying Auditors' report.

Unified School District No. 284
Chase County, Kansas

Schedule 2-D

Schedule of 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

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Other Receipts	$ 0	$ 0	$ 0	$ 0
Operating Transfers	457,418	438,000	438,000	0
Total Receipts	457,418	438,000	438,000	0
Expenditures				
Instruction	419,977	442,504	461,399	(18,895)
Student Support	35,463	33,051	33,937	(886)
Total Expenditures	455,440	475,555	$ 495,336	$ (19,781)
Receipts Over (Under) Expenditures	1,978	(37,555)		
Unencumbered Cash, July 1	57,432	59,410		
Unencumbered Cash, June 30	$ 59,410	$ 21,855		

See accompanying Auditors' report.

Unified School District No. 284
Chase County, Kansas

Schedule 2-E

Schedule of 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

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Other Receipts	$ 0	$ 0	$ 0	$ 0
Operating Transfers	6,000	10,000	10,000	0
Total Receipts	6,000	10,000	10,000	0
Expenditures				
Instruction	5,007	6,208	10,884	(4,676)
Student Support	0	0	0	0
Total Expenditures	5,007	6,208	$ 10,884	$ (4,676)
Receipts Over (Under) Expenditures	993	3,792		
Unencumbered Cash, July 1	0	993		
Unencumbered Cash, June 30	$ 993	$ 4,785		

See accompanying Auditors' report.

Unified School District No. 284
Chase County, Kansas

Schedule 2-F

Schedule of Receipts and Expenditures-Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2025
With Comparative Actual Totals for the Prior Year Ended June 30, 2024

VIRTUAL

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Other Receipts	$ 0	$ 0	$ 10,000	$ (10,000)
Operating Transfers	21,000	40,000	44,800	(4,800)
Total Receipts	21,000	40,000	54,800	(14,800)
Expenditures				
Instruction	25,600	14,044	59,140	(45,096)
Student Support	0	0	0	0
Total Expenditures	25,600	14,044	$ 59,140	$ (45,096)
Receipts Over (Under) Expenditures	(4,600)	25,956		
Unencumbered Cash, July 1	8,940	4,340		
Unencumbered Cash, June 30	$ 4,340	$ 30,296		

See accompanying Auditors' report.

Unified School District No. 284
Chase County, Kansas

Schedule 2-G

Schedule of 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

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts:				
County Tax Receipts	$ 545,674	$ 566,224	$ 564,342	$ 1,882
Other Receipts	201,569	134,455	60,000	74,455
Operating Transfers	106,880	223,835	0	223,835
Total Receipts	854,123	924,514	624,342	300,172
Expenditures				
Instruction	125,840	136,900	129,000	7,900
Operations & Maintenance	317,498	337,461	343,500	(6,039)
Transportation	25,327	0	123,154	(123,154)
Site Improvement	416,415	168,337	500,000	(331,663)
Other	0	0	0	0
Total Expenditures	885,080	642,698	$ 1,095,654	$ (452,956)
Receipts Over (Under) Expenditures	(30,957)	281,816		
Unencumbered Cash, July 1	779,760	748,803		
Unencumbered Cash, June 30	$ 748,803	$1,030,619		

See accompanying Auditors' report.

Unified School District No. 284
Chase County, Kansas

Schedule 2-H

Schedule of 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

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Student & Adult Sales	$ 88,903	$ 94,540	$ 80,523	$ 14,017
State Aid	2,101	2,277	1,587	690
Federal Aid	132,797	124,942	119,635	5,307
Other	756	1,170	15,000	(13,830)
Operating Transfers	15,000	20,000	20,000	0
Total Receipts	239,557	242,929	236,745	6,184
Expenditures				
Food Service Operation	258,925	298,489	299,000	(511)
Other	0	0	0	0
Total Expenditures	258,925	298,489	$ 299,000	$ (511)
Receipts Over (Under) Expenditures	(19,368)	(55,560)		
Unencumbered Cash, July 1	98,568	79,200		
Unencumbered Cash, June 30	$ 79,200	$ 23,640		

See accompanying Auditors' report.

Unified School District No. 284
Chase County, Kansas

Schedule 2-I

Schedule of 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

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Operating Transfers	$ 10,000	$ 0	$ 0	$ 0
Other Receipts	1,040	1,021	3,750	(2,729)
Total Receipts	11,040	1,021	3,750	(2,729)
Expenditures				
Instructional Staff Support	6,871	7,879	16,000	(8,121)
Other	0	0	0	0
Total Expenditures	6,871	7,879	$ 16,000	$ (8,121)
Receipts Over (Under) Expenditures	4,169	(6,858)		
Unencumbered Cash, July 1	9,909	14,078		
Unencumbered Cash, June 30	$ 14,078	$ 7,220		

See accompanying Auditors' report.

Unified School District No. 284
Chase County, Kansas

Schedule 2-

Schedule of 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

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Other Receipts	$ 0	$ 0	$ 0	$ 0
Operating Transfers	788,612	728,695	760,000	(31,305)
Total Receipts	788,612	728,695	760,000	(31,305)
Expenditures				
Instruction	708,836	592,498	945,000	(352,502)
Transportation	49,499	19,794	64,100	(44,306)
Total Expenditures	758,335	612,292	$ 1,009,100	$ (396,808)
Receipts Over (Under) Expenditures	30,277	116,403		
Unencumbered Cash, July 1	356,024	386,301		
Unencumbered Cash, June 30	$ 386,301	$ 502,704		

See accompanying Auditors' report.

Unified School District No. 284
Chase County, Kansas

Schedule 2-K

Schedule of 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

VOCATIONAL EDUCATION

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Other Receipts	$ 15,059	$ 0	$ 0	$ 0
Operating Transfers	134,000	50,000	50,000	0
Total Receipts	149,059	50,000	50,000	0
Expenditures				
Instruction	100,088	98,971	97,971	1,000
Other	0	0	0	0
Total Expenditures	100,088	98,971	$ 97,971	$ 1,000
Receipts Over (Under) Expenditures	48,971	(48,971)		
Unencumbered Cash, July 1	0	48,971		
Unencumbered Cash, June 30	$ 48,971	$ 0		

See accompanying Auditors' report.

Unified School District No. 284
Chase County, Kansas

Schedule 2-L

Schedule of 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 RETIREMENT

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Other Receipts	$ 0	$ 0	$ 0	$ 0
State Receipts	416,921	389,273	458,613	(69,340)
Total Receipts	416,921	389,273	458,613	(69,340)
Expenditures				
KPERS retirement	416,921	389,273	458,613	(69,340)
Other	0	0	0	0
Total Expenditures	416,921	389,273	$ 458,613	$ (69,340)
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, July 1	0	0		
Unencumbered Cash, June 30	$ 0	$ 0		

See accompanying Auditors' report.

Unified School District No. 284
Chase County, Kansas

Schedule 2-M

Schedule of 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

	Prior Year Actual	Current Year Actual
Receipts:		
Other Receipts	$ 0	$ 0
Operating Transfers	0	0
Total Receipts	0	0
Expenditures		
Instruction	0	0
Transportation	0	0
Total Expenditures	0	0
Receipts Over (Under) Expenditures	0	0
Unencumbered Cash, July 1	100,000	100,000
Unencumbered Cash, June 30	$ 100,000	$ 100,000

See accompanying Auditors' report.

Unified School District No. 284
Chase County, Kansas

Schedule 2-N

Schedule of 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 RENTAL

	Prior Year Actual	Current Year Actual
Receipts:		
Rental fees & books	$ 33,635	$ 29,245
Operating Transfers	50,000	29,407
Total Receipts	83,635	58,652
Expenditures		
Instruction	93,945	27,964
Other	0	0
Total Expenditures	93,945	27,964
Receipts Over (Under) Expenditures	(10,310)	30,688
Unencumbered Cash, July 1	256,359	246,049
Unencumbered Cash, June 30	$ 246,049	$ 276,737

See accompanying Auditors' report.

Unified School District No. 284
Chase County, Kansas

Schedule 2-O

Schedule of Receipts and Expenditures-Actual
Regulatory Basis
For the Year Ended June 30, 2025

FEDERAL GRANTS

	Title I	Title IIA	Title IV	ESSER	Small & Rural Schools	KSDE grant	Total Federal Grants
Receipts:							
Federal Aid	$ 59,787	$ 12,883	$ 12,823	$ 38,201	$ 34,089	$ 28,237	$186,020
REAP funds	0	12,823	0	0	0	0	12,823
Total Receipts	59,787	25,706	12,823	38,201	34,089	28,237	198,843
Expenditures							
Program expenditures	59,787	25,706	0	14,072	34,089	5,726	139,380
REAP funds	0	0	12,823	0	0	0	12,823
Total Expenditures	59,787	25,706	12,823	14,072	34,089	5,726	152,203
Receipts Over (Under) Expenditure	0	0	0	24,129	0	22,511	46,640
Unencumbered Cash, July 1	0	0	0	(24,129)	0	(22,511)	(46,640)
Unencumbered Cash, June 30	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0

See accompanying Auditors' report.

Unified School District No. 284
Chase County, Kansas

Schedule 2-P

Schedule of 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

KALTENBACHER AND MISCELLANEOUS GRANTS

	Prior Year Actual	Current Year Actual
Receipts:		
Contributions	$ 140,469	$ 22,388
Other Receipts	0	0
Total Receipts	140,469	22,388
Expenditures		
Grant expenditures	123,563	40,857
Other	0	0
Total Expenditures	123,563	40,857
Receipts Over (Under) Expenditures	16,906	(18,469)
Unencumbered Cash, July 1	41,938	58,844
Unencumbered Cash, June 30	$ 58,844	$ 40,375

See accompanying Auditors' report.

Unified School District No. 284
Chase County, Kansas

Schedule 2-Q

Schedule of 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 AND INTEREST

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
County Tax Receipts	$ 1,035,697	$ 1,048,460	$ 1,017,722	$ 30,738
Other Receipts	0	0	0	0
Total Receipts	1,035,697	1,048,460	1,017,722	30,738
Expenditures				
Principal, Interest, and fees	1,019,837	1,027,038	1,027,539	(501)
Other	0	0	0	0
Total Expenditures	1,019,837	1,027,038	$ 1,027,539	$ (501)
Receipts Over (Under) Expenditures	15,860	21,422		
Unencumbered Cash, July 1	1,325,863	1,341,723		
Unencumbered Cash, June 30	$ 1,341,723	$ 1,363,145		

See accompanying Auditors' report.

Unified School District No. 284
Chase County, Kansas

Schedule 3

Schedule of Receipts and Disbursements
Regulatory Basis
For the Year Ended June 30, 2025

AGENCY FUNDS

	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Chase County High School/Middle	39,818	77,131	75,259	41,690
Insurance Clearing	4,719	42,216	42,686	4,249
Recreation Commission	54,166	215,511	207,753	61,924
Total Agency Funds	$ 98,703	$ 334,858	$ 325,698	$ 107,863

See accompanying Auditors' report.

Unified School District No. 284
Chase County, Kansas

Schedule 4

Schedule of Receipts and Expenditures, and Unencumbered Cash
Regulatory Basis
For the Year Ended June 30, 2025

DISTRICT ACTIVITY FUNDS

	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Gate Receipts/Athletics	$ 6,414	$ 74,312	$ 71,787	$ 8,939	$ 0	$ 8,939
Photo Fund	3,366	1,784	801	4,349	0	4,349
CCHS/CCMS	22,337	214,991	175,435	61,893	0	61,893
CCES	36,512	93,731	91,358	38,885	0	38,885
Total Activity Funds	$ 68,629	$ 384,818	$ 339,381	$ 114,066	$ 0	$ 114,066

See accompanying Auditors' report.