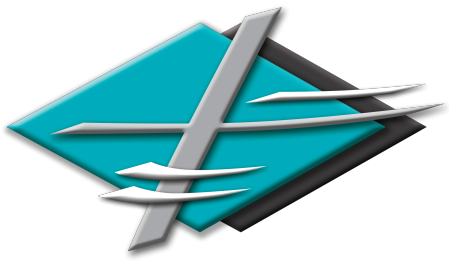
UNIFIED SCHOOL DISTRICT NUMBER 511
ATTICA, KANSAS

FINANCIAL STATEMENT

FISCAL YEAR ENDED JUNE 30, 2025



LOYD GROUP, LLC

Certified Public Accountants

Unified School District Number 511
Attica, Kansas

Fiscal Year Ended June 30, 2025

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Unified School District Number 511
Attica, Kansas

Fiscal Year Ended June 30, 2025

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LOYD GROUP, LLC

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INDEPENDENT AUDITOR'S REPORT

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

Adverse and Unmodified Opinions

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of the Unified School District #511, Kansas (District), a Municipality, as of and for the year ended June 30, 2025 and the related notes to the financial statement.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the Basis for Adverse and Unmodified Opinions section of our report, the accompanying financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the District as of June 30, 2025, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the District as of June 30, 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 (GAAS) and the *Kansas Municipal Audit and Accounting Guide*. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statement section of our report. We are required to be independent of the District, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our adverse and unmodified audit opinions.

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

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

Responsibilities of Management for the Financial Statement

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

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

Auditor's Responsibilities for the Audit of the Financial Statement

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

In performing an audit in accordance with GAAS, we:

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

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

Supplementary Information

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

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

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of Unified School District #511, Kansas as of and for the year ended June 30, 2024 (not presented herein), and have issued their report thereon dated September 16, 2024, which contained an unmodified opinion on the basic financial statement. The 2024 basic financial statement and their accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link https://admin.ks.gov/offices/oar/municipalservices. 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.

Loyd Group, LLC

Loyd Group, LLC
Galva, KS
September 5, 2025

Unified School District #511
Attica, Kansas

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH
Regulatory Basis
For the Year Ended June 30, 2025

	Beginning Unencumbered Cash Balance	Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
GENERAL FUNDS:							
General Fund	$ -	$ (350)	$ 2,195,897	$ 2,195,897	$ -	$ -	$ -
Supplemental General Fund	6,176	-	709,759	692,998	22,937	-	22,937
SPECIAL PURPOSE FUNDS:							
At Risk (K-12) Fund	45,227	-	297,435	288,714	53,948	-	53,948
Bilingual Fund	-	-	-	-	-	-	-
Capital Outlay Fund	719,589	-	344,493	289,693	774,389	-	774,389
Driver Training Fund	1,160	-	3,613	2,610	2,163	-	2,163
Food Service Fund	19,484	-	104,220	98,704	25,000	-	25,000
Professional Development Fund	2,037	-	4,434	6,099	372	-	372
Special Education Fund	100,001	-	362,519	337,520	125,000	-	125,000
KPERS Special Retirement Contribution Fund	-	-	180,632	180,632	-	-	-
Contingency Reserve Fund	300,957	-	-	-	300,957	-	300,957
Meadowlark Fund	-	-	2,900	10,410	(7,510)	-	(7,510)
Gift and Grants Fund	118,659	-	30,872	63,265	86,266	-	86,266
Textbook & Student Material Revolving Fund	25,000	-	24,033	21,369	27,664	-	27,664
Federal Funds Fund	(83,260)	-	89,060	5,800	-	-	-
Title I Fund	(25,839)	-	45,707	39,858	(19,990)	-	(19,990)
Title II-A Teacher Quality Fund	(1,061)	-	11,450	10,389	-	-	-
Title IV Fund	-	-	9,223	9,174	49	-	49
Gate Receipts	70	-	34,089	33,055	1,104	-	1,104
School Projects	43,842	-	69,331	55,862	57,311	-	57,311
Total Reporting Entity (Excluding Agency Funds)	$ 1,272,042	$ (350)	$ 4,519,667	$ 4,342,049	$ 1,449,660	$ -	$ 1,449,660

COMPOSITION OF CASH:	
Checking Account - Dream First Bank	$ 35,000
Sweep Account - Dream First Bank	1,356,245
Activity Funds Account - Dream First Bank	102,728
Total Cash	1,493,973
Agency Funds per Schedule 3	(44,313)
Total Reporting Entity (Excluding Agency Funds)	$ 1,449,660

UNIFIED SCHOOL DISTRICT NUMBER 511
ATTICA, KANSAS

NOTES TO THE FINANCIAL STATEMENT

FISCAL YEAR ENDED JUNE 30, 2025

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

(a) Municipal Financial Reporting Entity

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

(b) Regulatory Basis Fund Types

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

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

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

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

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

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

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

(c) Basis of Accounting

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

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT.)

(d) Budgetary Information

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

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

2) Publication in local newspaper on or before August 5th of the proposed budget and notice of public hearing on the budget.

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 municipality did hold a revenue neutral rate hearing for this year.

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

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

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

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

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

2. COMPLIANCE WITH KANSAS STATUTES

Kansas municipalities are subject to the cash-basis law as stated in Kansas Statute 10-1113. The Federal Funds Fund, Title I Fund and TItle II-A Fund have a negative unencumbered cash balance at July 1, 2024. The Meadowlark Fund, Title I has a negative unencumbered cash balance at June 30, 2025. This is allowable under Kansas Statute 12-1663. These funds will be reimbursed in the following fiscal year from federal grant programs.

3. DEPOSITS AND INVESTMENTS

K.S.A. 9-1401 establishes the depositories which may be used by the District. The statute requires banks eligible to hold the District's funds have a main or branch bank in the county in which the District is located, or 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. Custodial credit risk is the risk that in the event of bank failure, the District's deposits may not be returned to it. State statutes require the District's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka. All deposits were legally secured at June 30, 2025.

At June 30, 2025, the District's carrying amount of deposits was $1,493,973 and the bank balance was $1,720,946. The bank balance was held by one bank resulting in a concentration of credit risk. Of the bank balance, $1,720,946 was covered by federal depository insurance.

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

4. INTERFUND TRANSFERS

Operating transfers were as follows:

From	To	Regulatory Authority	Amount
General Fund	At Risk (K-12) Fund	K.S.A. 72-5167	$ 231,254
General Fund	Food Service Fund	K.S.A. 72-5167	29,522
General Fund	Professional Development Fund	K.S.A. 72-5167	4,434
General Fund	Capital Outlay Fund	K.S.A. 72-5167	147,561
General Fund	Special Education Fund	K.S.A. 72-5167	253,320
General Fund	Textbook & Student Material Revolving Fund	K.S.A. 72-5167	15,000
General Fund	Driver Training Fund	K.S.A. 72-5167	3,613
Supplemental General Fund	Food Service Fund	K.S.A. 72-5413	3,338
Supplemental General Fund	At Risk (K-12) Fund	K.S.A. 72-5413	66,181
Supplemental General Fund	Special Education Fund	K.S.A. 72-5413	105,966
Total			$ 860,189

5. LONG-TERM DEBT

Changes in 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	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
Capital Leases:									
Metal Building	3.50%	5/20/2019	$ 128,420	5/20/2029	$ 68,723	$ -	$ 13,040	$ 55,683	$ 2,191
2022 Blue Bird Bus	1.50%	7/16/2021	89,202	7/20/2026	38,172	-	18,172	20,000	454
Total Capital Leases					106,895	-	31,212	75,683	2,645
Total Contractual Indebtedness					$ 106,895	$ -	$ 31,212	$ 75,683	$ 2,645

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

	Year				
	2026	2027	2028	2029	Total
Principal					
Capital Leases:					
Metal Building	$ 13,503	$ 13,982	$ 14,477	$ 13,721	$ 55,683
2022 Blue Bird Bus	18,450	1,550	-	-	20,000
Total Capital Leases	31,953	15,532	14,477	13,721	75,683
Total Principal	31,953	15,532	14,477	13,721	75,683
Interest					
Capital Leases:					
Metal Building	1,729	1,250	754	241	3,974
2022 Blue Bird Bus	176	2	-	-	178
Total Capital Leases	1,905	1,252	754	241	4,152
Total Interest	1,905	1,252	754	241	4,152
Total Principal and Interest	$ 33,858	$ 16,784	$ 15,231	$ 13,962	$ 79,835

6. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS

(a) Other Post-Employment Benefits

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

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

(b) Death and Disability Other Post Employment Benefits

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

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

(c) Compensated Absences

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

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

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

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

7. DEFINED BENEFIT PENSION PLAN

General Information about the Pension Plan

Plan Description. The District participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing, multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, et seq. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in its Comprehensive Annual Financial Report which can be found on the KPERS website at www.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 1.00% contribution rate 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.

7. DEFINED BENEFIT PENSION PLAN (CONT.)

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

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

The State of Kansas is required to contribute the statutory required employer's share, except for retired District employees. The District is responsible for the employers portion of the cost of retired District employees. The District received and remitted amounts equal to the statutory contribution rate, which totaled $180,632 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 $1,666,721. 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 publically available on the website at www.kpers.org or can be obtained as described above.

8. CLAIMS AND JUDGMENTS

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

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

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; employee injuries; and natural disasters. The District has purchased commercial insurance for these potential risks. There have been no significant reductions in insurance coverage from 2024 to 2025, and there were no settlements that exceeded insurance coverage in the past three years.

9. RELATED PARTY TRANSACTIONS

Two members of the Board/Management are married and both have signature authority for signing checks.

10. SUBSEQUENT EVENT

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

Unified School District #511
Attica, Kansas

SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
(Budgeted Funds Only)
For the Year Ended June 30, 2025

	Certified Budget	Adjustments to Comply with Legal Max	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
GENERAL FUNDS:						
General Fund	$ 2,244,239	$ (169,944)	$ 123,504	$ 2,197,799	$ 2,195,897	$ (1,902)
Supplemental General Fund	749,559	(56,561)	-	692,998	692,998	-
SPECIAL PURPOSE FUNDS:						
At Risk (K-12) Fund	355,620	-	-	355,620	288,715	(66,905)
Bilingual Fund	375	-	-	375	-	(375)
Capital Outlay Fund	866,428	-	-	866,428	289,693	(576,735)
Driver Training Fund	2,610	-	-	2,610	2,610	-
Food Service Fund	173,849	-	-	173,849	98,704	(75,145)
Professional Development Fund	10,000	-	-	10,000	6,100	(3,900)
Special Education Fund	502,593	-	-	502,593	337,520	(165,073)
KPERS Special Retirement Contribution Fund	204,909	-	-	204,909	180,632	(24,277)
BOND AND INTEREST FUND:						
Bond and Interest Fund	-	-	-	-	-	-
Total	$ 5,110,182	$ (226,505)	$ 123,504	$ 5,007,181	$ 4,092,869	$ (914,312)

Unified School District #511
Attica, Kansas

GENERAL FUND

GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

		2025		
	2024 Actual	Actual	Budget	Variance Over (Under)
Receipts:				
State aid	$ 1,756,409	$ 1,862,094	$ 1,955,739	$ (93,645)
Special education aid	220,320	205,969	288,500	(82,531)
Mineral production tax	3,012	4,330	-	4,330
Miscellaneous reimbursements	199,452	123,504	-	123,504
Total Receipts	2,179,193	2,195,897	$ 2,244,239	$ (48,342)
Expenditures:				
Instruction -				
Certified salaries	596,657	842,026	$ 632,979	$ 209,047
Insurance	109,896	119,790	132,000	(12,210)
Social Security	43,154	71,295	48,423	22,872
Other benefits	1,276	2,101	1,500	601
Purchased professional services	15,058	-	17,000	(17,000)
Teaching supplies	1,300	-	-	-
Textbooks	894	-	2,000	(2,000)
Property and equipment	6,300	-	4,000	(4,000)
Other	420	-	1,500	(1,500)
Student Support Services -				
Non-certified salaries	1,410	1,085	-	1,085
Social Security	108	83	-	83
Other benefits	1	1	-	1
Supplies	156	-	-	-
Instruction Support Staff -				
Non-certified salaries	21,364	22,328	22,646	(318)
Social Security	1,338	1,446	1,732	(286)
Other benefits	19	21	25	(4)
General Administration -				
Certified salaries	43,500	58,808	55,000	3,808
Social Security	2,800	4,465	4,208	257
Other employee benefits	35	55	45	10
Insurance	119,104	90,272	171,788	(81,516)
Other purchased services	2,463	5,600	-	5,600
Supplies	246	520	400	120
Other	14,193	5,904	14,500	(8,596)

Unified School District #511
Attica, Kansas

GENERAL FUND

GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

		2025		
	2024 Actual	Actual	Budget	Variance Over (Under)
Expenditures (cont.):				
School Administration -				
Certified salaries	$ 114,395	$ 131,808	$ 128,000	$ 3,808
Non-certified salaries	25,529	28,475	27,061	1,414
Social Security	9,140	11,798	11,862	(64)
Other employee benefits	112	145	120	25
Other purchased services	1,419	-	-	-
Central Services -				
Non-certified salaries	41,076	45,436	43,541	1,895
Social Security	3,161	3,459	3,331	128
Other employee benefits	38	42	100	(58)
Operations and Maintenance -				
Non-certified salaries	6,044	5,912	6,407	(495)
Social Security	441	447	490	(43)
Other employee benefits	5	6	-	6
Professional services	-	166	7,200	(7,034)
Water/sewer	1,892	2,207	2,100	107
Rentals	799	449	-	449
Repairs and maintenance	6,271	3,711	-	3,711
Insurance	345	51,332	4,000	47,332
Supplies	141	-	350	(350)
Vehicle and Maintenance Services-				
Equipment	-	-	133,425	(133,425)
Expenditures (cont.):				
Outgoing Transfers -				
Food Service Fund	19,389	29,522	14,000	15,522
Capital Outlay Fund	174,241	147,561	100,000	47,561
Driver Training Fund	-	3,613	1,260	2,353
Professional Development Fund	5,000	4,434	6,462	(2,028)
Special Education Fund	264,670	253,320	304,925	(51,605)
Contingency Reserve Fund	223,660	-	100,000	(100,000)
At Risk (K-12) Fund	287,742	231,254	239,859	(8,605)
Textbook & Student Material Revolving Fun	11,991	15,000	-	15,000
Adjustment to comply with legal max	-	-	(169,944)	169,944
Legal General Fund Budget	2,179,193	2,195,897	2,074,295	121,602
Adjustment for qualifying budget credits	-	-	123,504	(123,504)
Total Expenditures	2,179,193	2,195,897	$ 2,197,799	$ (1,902)
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	$ -	$ -		

Unified School District #511
Attica, Kansas

GENERAL FUND

SUPPLEMENTAL GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

	2024 Actual	2025 Actual	2025 Budget	Variance Over (Under)
Receipts:				
Taxes and Shared Revenue -				
Ad valorem property	$ 262,039	$ 333,034	$ 365,262	$ (32,228)
Delinquent tax	6,619	10,648	4,479	6,169
Motor vehicle tax	15,908	15,255	17,267	(2,012)
Recreational vehicle tax	445	237	1,242	(1,005)
Commercial vehicle tax	1,779	2,354	-	2,354
Supplemental state aid	357,171	348,231	376,653	(28,422)
Miscellaneous	2,736	-	-	-
Transfer from contingency fund	-	-	35,000	(35,000)
Total Receipts	646,697	709,759	$ 799,903	$ (90,144)
Expenditures:				
Instruction -				
Certified Salaries	-	(25,385)	$ -	$ (25,385)
Purchased professional services	101,273	73,675	75,000	(1,325)
Supplies	61,156	66,284	62,000	4,284
Technology supplies	12,017	16,867	15,000	1,867
Textbooks	341	-	-	-
Property and equipment	9,699	9,088	10,000	(912)
Other	4,360	3,079	5,000	(1,921)
Student Support Services -				
Non-certified salaries	46,836	42,254	49,646	(7,392)
Social Security	3,321	2,975	3,798	(823)
Other employee benefits	41	38	40	(2)
Instruction Support Staff -				
Books and periodicals	627	-	-	-
General Administration -				
Purchased professional services	7,250	10,950	7,000	3,950
Communications	2,947	2,214	3,000	(786)
Other purchased services	9	92	-	92
Supplies	182	-	-	-
Other	9,535	15,925	10,000	5,925
School Administration -				
Other	1,000	-	-	-
Operations and Maintenance -				
Non-certified salaries	27,501	55,390	29,151	26,239
Social Security	2,718	3,708	2,230	1,478
Other benefits	34	46	50	(4)

Unified School District #511
Attica, Kansas

GENERAL FUND

SUPPLEMENTAL GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

		2025		
	2024 Actual	Actual	Budget	Variance Over (Under)
Expenditures (cont.):				
Operations and Maintenance (cont.)				
Purchased professional services	$ 1,981	$ 2,168	$ 2,200	$ (32)
Water/sewer	6,475	9,568	9,000	568
Repairs and maintenance	24,899	40,537	44,348	(3,811)
Supplies	19,237	22,862	25,000	(2,138)
Heating	12,659	14,249	20,000	(5,751)
Electricity	56,769	43,217	60,000	(16,783)
Vehicle Operating Services -				
Non-certified salaries	69,862	78,585	74,054	4,531
Social Security	5,775	6,012	5,665	347
Other employee benefits	67	75	100	(25)
Other purchased services	515	1,587	-	1,587
Motor fuel	20,566	19,553	23,550	(3,997)
Property and equipment	1,004	1,239	150	1,089
Other	637	661	5,000	(4,339)
Outgoing Transfers -				
Special Education Fund	52,704	105,966	97,668	8,298
Food Service Fund	21,943	3,338	40,000	(36,662)
At Risk (K-12) Fund	50,656	66,181	70,534	(4,353)
Bilingual Education Fund	-	-	375	(375)
Textbook & Student Material Revolving Func	24,709	-	-	-
Adjustment to comply with legal max	-	-	(56,561)	56,561
Total Expenditures	661,305	692,998	$ 692,998	$ -
Receipts Over (Under) Expenditures	(14,608)	16,761		
Unencumbered Cash, Beginning	20,784	6,176		
Unencumbered Cash, Ending	$ 6,176	$ 22,937		

Unified School District #511
Attica, Kansas

SPECIAL PURPOSE FUND

AT RISK (K-12) FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

		2025		
	2024 Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Transfer from General Fund	$ 287,742	$ 231,254	$ 239,859	$ (8,605)
Transfer from Supplemental General Fund	50,656	66,181	70,534	(4,353)
Total Receipts	338,398	297,435	$ 310,393	$ (12,958)
Expenditures:				
Instruction -				
Certified salaries	270,623	281,119	$ 260,000	$ 21,119
Social Security	20,188	6,851	20,000	(13,149)
Other employee benefits	251	85	-	85
Supplies	1,694	659	4,000	(3,341)
Textbooks	-	-	5,000	(5,000)
Other	-	-	66,620	(66,620)
Student Transportation Services -				
Motor fuel	415	-	-	-
Total Expenditures	293,171	288,714	$ 355,620	$ (66,906)
Receipts Over (Under) Expenditures	45,227	8,721		
Unencumbered Cash, Beginning	-	45,227		
Unencumbered Cash, Ending	$ 45,227	$ 53,948		

Unified School District #511
Attica, Kansas

SPECIAL PURPOSE FUND

BILINGUAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

		2025		
	2024 Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Transfer from Supplemental General Fund	$ -	$ -	$ 375	$ (375)
Expenditures:				
Instruction -				
General supplemental	-	-	$ 375	$ (375)
Total Expenditures	-	-	$ 375	$ (375)
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	$ -	$ -		

Unified School District #511
Attica, Kansas

SPECIAL PURPOSE FUND

CAPITAL OUTLAY FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

		2025		
	2024 Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Taxes and Shared Revenue -				
Ad valorem property	$ 98,526	$ 95,400	$ 89,739	$ 5,661
Delinquent tax	2,380	3,673	1,682	1,991
Motor vehicle tax	5,011	5,818	6,580	(762)
Recreational vehicle tax	110	90	474	(384)
Commercial vehicle tax	637	873	-	873
Interest on idle funds	19,554	48,175	12,000	36,175
Other local sources	1,000	6,100	-	6,100
State Aid	57,170	36,803	36,855	(52)
Transfer from General Fund	174,241	147,561	100,000	47,561
Total Receipts	358,629	344,493	$ 247,330	$ 97,163
Expenditures:				
Instruction -				
Supplies	-	-	$ 200,000	$ (200,000)
Property and equipment	-	-	80,000	(80,000)
Operations and Maintenance -				
Purchase Prof and Technical Services	-	4,355	-	4,355
Repairs and maintenance	-	-	283,428	(283,428)
Repair of building	11,712	24,339	250,000	(225,661)
Other				
Property and equipment	62,996	222,338	40,000	182,338
Facility Acquisition and Contruction Services -				
New building acquisition & construction	13,962	15,231	13,000	2,231
Building improvements	-	23,430	-	23,430
Total Expenditures	88,670	289,693	$ 866,428	$ (576,735)
Receipts Over (Under) Expenditures	269,959	54,800		
Unencumbered Cash, Beginning	449,630	719,589		
Unencumbered Cash, Ending	$ 719,589	$ 774,389		

Unified School District #511
Attica, Kansas

SPECIAL PURPOSE FUND

DRIVER TRAINING FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

		2025		
	2024 Actual	Actual	Budget	Variance Over (Under)
Receipts:				
State aid	$ -	$ -	$ 1,350	$ (1,350)
Miscellaneous reimbursements	1,160	-	-	-
Transfer from General Fund	-	3,613	-	3,613
Transfer from Supplemental General Fund	-	-	1,260	(1,260)
Total Receipts	1,160	3,613	$ 2,610	$ 1,003
Expenditures:				
Instruction -				
Certified salaries	-	2,237	$ 2,400	$ (163)
Social Security	-	337	200	137
Other employee benefits	-	36	10	26
Total Expenditures	-	2,610	$ 2,610	$ -
Receipts Over (Under) Expenditures	1,160	1,003		
Unencumbered Cash, Beginning	-	1,160		
Unencumbered Cash, Ending	$ 1,160	$ 2,163		

Unified School District #511
Attica, Kansas

SPECIAL PURPOSE FUND

FOOD SERVICE FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

		2025		
	2024 Actual	Actual	Budget	Variance Over (Under)
Receipts:				
State aid	$ 668	$ 594	$ 672	$ (78)
Federal aid	72,078	55,169	72,824	(17,655)
Student sales - lunch and milk	19,769	14,214	25,443	(11,229)
Adult sales	1,282	1,089	1,426	(337)
Miscellaneous revenue	1,933	294	-	294
Transfer from General Fund	19,389	29,522	14,000	15,522
Transfer from Supplemental General Fund	21,943	3,338	40,000	(36,662)
Total Receipts	137,062	104,220	$ 154,365	$ (50,145)
Expenditures:				
Operations and Maintenance -				
Purchased professional services	6,026	6,182	$ 6,500	$ (318)
Other	6,517	1,946	7,501	(5,555)
Energy	-	-	19,483	(19,483)
Supplies	-	273	-	273
Supplies	-	1,200	-	1,200
Food Service Operation -				
Non-certified salaries	34,335	1,200	-	1,200
Social Security	2,534	194	-	194
Other employee benefits	31	2	-	2
Other purchased services	8,450	87,578	59,865	27,713
Food and milk	65,467	129	80,000	(79,871)
Miscellaneous supplies	-	-	500	(500)
Property and equipment	7,190	-	-	-
Total Expenditures	130,550	98,704	$ 173,849	$ (75,145)
Receipts Over (Under) Expenditures	6,512	5,516		
Unencumbered Cash, Beginning	12,972	19,484		
Unencumbered Cash, Ending	$ 19,484	$ 25,000		

Unified School District #511
Attica, Kansas

SPECIAL PURPOSE FUND

PROFESSIONAL DEVELOPMENT FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

		2025		
	2024 Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Professional development	$ 3,220	$ -	$ 1,500	$ (1,500)
Transfer from General Fund	5,000	4,434	6,462	(2,028)
Total Receipts	8,220	4,434	$ 7,962	$ (3,528)
Expenditures:				
Instruction Support Staff -				
Supplies	200	15	$ 500	$ (485)
Other	875	2,245	500	1,745
Purchased professional services	8,925	3,839	9,000	(5,161)
Total Expenditures	10,000	6,099	$ 10,000	$ (3,901)
Receipts Over (Under) Expenditures	(1,780)	(1,665)		
Unencumbered Cash, Beginning	3,817	2,037		
Unencumbered Cash, Ending	$ 2,037	$ 372		

Unified School District #511
Attica, Kansas

SPECIAL PURPOSE FUND

SPECIAL EDUCATION FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

		2025		
	2024 Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Other revenue	$ -	$ 3,233	$ -	$ 3,233
Transfer from General Fund	264,670	253,320	304,925	(51,605)
Transfer from Supplemental General Fund	52,704	105,966	97,668	8,298
Total Receipts	317,374	362,519	$ 402,593	$ (40,074)
Expenditures:				
Instruction -				
Certified salaries	-	2,900	$ -	$ 2,900
Social Security	-	256	-	256
Other employee benefits	-	3	-	3
Payment to Special Education	314,549	334,361	371,383	(37,022)
Textbooks	-	-	22,678	(22,678)
Other	-	-	108,532	(108,532)
Total Expenditures	314,549	337,520	502,593	(165,073)
Receipts Over (Under) Expenditures	2,825	24,999		
Unencumbered Cash, Beginning	97,176	100,001		
Unencumbered Cash, Ending	$ 100,001	$ 125,000		

Unified School District #511
Attica, Kansas

SPECIAL PURPOSE FUND

KPERS SPECIAL RETIREMENT CONTRIBUTION FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

		2025		
	2024 Actual	Actual	Budget	Variance Over (Under)
Receipts:				
State aid	$ 186,281	$ 180,632	$ 204,909	$ (24,277)
Expenditures:				
Employee Benefits -				
Instruction	120,673	121,340	$ 132,609	$ (11,269)
Student Support Services	7,097	7,573	8,000	(427)
Instruction Support Staff	2,943	2,854	3,300	(446)
General Administration	12,742	12,355	14,000	(1,645)
School Administration	12,909	12,018	14,000	(1,982)
Other Support Services	3,111	2,314	3,500	(1,186)
Operations and Maintenance	11,903	11,542	13,000	(1,458)
Student Transportation Services	9,072	8,797	10,000	(1,203)
Food Service Operation	5,831	1,839	6,500	(4,661)
Total Expenditures	186,281	180,632	$ 204,909	$ (24,277)
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	$ -	$ -		

Unified School District #511
Attica, Kansas

SPECIAL PURPOSE FUND

CONTINGENCY RESERVE FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

	2024 Actual	2025 Actual
Receipts:		
Transfer from General Fund	$ 223,660	$ -
Expenditures:		
General Administration -		
Revolving	14,199	-
Other Purchased Services	8,504	-
Total Expenditures	22,703	-
Receipts Over (Under) Expenditures	200,957	-
Unencumbered Cash, Beginning	100,000	300,957
Unencumbered Cash, Ending	$ 300,957	$ 300,957

Unified School District #511
Attica, Kansas

SPECIAL PURPOSE FUND

MEADOWLARK FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

	2024 Actual	2025 Actual
Receipts:		
Federal Aid	$ -	$ 2,900
Expenditures:		
General Administration -		
Social Security	-	101
Unemployment	-	2
Other	-	1,500
Purchased Professional Services	-	8,807
Total Expenditures	-	10,410
Receipts Over (Under) Expenditures	-	(7,510)
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ (7,510)

Unified School District #511
Attica, Kansas

SPECIAL PURPOSE FUND

GIFT AND GRANTS FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

	2024 Actual	2025 Actual
Receipts:		
Federal	$ 15,970	$ 19,917
Safe and secure schools grant	2,531	-
GEER II grant	24,117	3,483
School communications	20,000	-
Donations and grants	60,259	7,472
Total Receipts	122,877	30,872
Expenditures:		
REAP Ggrant	14,245	21,640
Instruction	14,291	1,981
Greenhouse/outdoor classroom	9,516	16,946
GEER II grant	16,271	6,923
School communications	18,725	-
Other	-	4,407
Gifts and grant distributions	15,351	11,368
Total Expenditures	88,399	63,265
Receipts Over (Under) Expenditures	34,478	(32,393)
Unencumbered Cash, Beginning	84,181	118,659
Unencumbered Cash, Ending	$ 118,659	$ 86,266

Unified School District #511
Attica, Kansas

SPECIAL PURPOSE FUND

TEXTBOOK & STUDENT MATERIAL REVOLVING FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

	2024 Actual	2025 Actual
Receipts:		
Student fees	$ 8,140	$ 9,033
Transfer from General Fund	11,991	15,000
Transfer from Supplemental General Fund	24,709	-
Total Receipts	44,840	24,033
Expenditures:		
Instruction -		
Textbooks	35,502	21,369
Receipts Over (Under) Expenditures	9,338	2,664
Unencumbered Cash, Beginning	15,662	25,000
Unencumbered Cash, Ending	$ 25,000	$ 27,664

Unified School District #511
Attica, Kansas

SPECIAL PURPOSE FUND

FEDERAL FUNDS FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

	2024 Actual	2025 Actual
Receipts:		
Elementary and Secondary School Emergency Relief Federal aid	$ 163,998	$ 89,060
Expenditures:		
Instruction -		
Certified salaries	37,559	(2,193)
Non-certified salaries	41,300	7,848
Social Security	3,200	145
Supplies	64,300	-
Total Expenditures	146,359	5,800
Receipts Over (Under) Expenditures	17,639	83,260
Unencumbered Cash, Beginning	(100,899)	(83,260)
Unencumbered Cash, Ending	$ (83,260)	$ -

Unified School District #511
Attica, Kansas

SPECIAL PURPOSE FUND

TITLE I FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

	2024 Actual	2025 Actual
Receipts:		
Federal aid	$ 43,278	$ 45,707
Expenditures:		
Instruction -		
Certified salaries	42,251	36,200
Non-certified salaries	8,172	-
Social Security	2,373	3,209
Other employee benefits	31	39
Supplies	-	410
Total Expenditures	52,827	39,858
Receipts Over (Under) Expenditures	(9,549)	5,849
Unencumbered Cash, Beginning	(16,290)	(25,839)
Unencumbered Cash, Ending	$ (25,839)	$ (19,990)

Unified School District #511
Attica, Kansas

SPECIAL PURPOSE FUND

TITLE II-A TEACHER QUALITY FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

	2024 Actual	2025 Actual
Receipts:		
State aid	$ 4,536	$ 11,450
Expenditures:		
Instruction -		
Purchased professional services	1,061	10,389
Total Expenditures	1,061	10,389
Receipts Over (Under) Expenditures	3,475	1,061
Prior Year Cancelled Encumbrance	6,617	-
Unencumbered Cash, Beginning	(11,153)	(1,061)
Unencumbered Cash, Ending	$ (1,061)	$ -

Unified School District #511
Attica, Kansas

SPECIAL PURPOSE FUND

TITLE IV FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

	2024 Actual	2025 Actual
Receipts:		
State aid	$ 14,266	$ 9,223
Expenditures:		
Instruction-		
Purchased professional services	2,654	550
Supplies	-	7,101
Property (Equipment & Furnishings)	-	1,523
Total Expenditures	2,654	9,174
Receipts Over (Under) Expenditures	11,612	49
Prior Year Cancelled Encumbrance	(6,617)	-
Unencumbered Cash, Beginning	(4,995)	-
Unencumbered Cash, Ending	$ -	$ 49

Unified School District #511
Attica, Kansas

AGENCY FUNDS

SCHEDULE OF RECEIPTS AND DISBURSEMENTS
Regulatory Basis
For the Year Ended June 30, 2025

	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Student Organizations:				
Junior/High School:				
Volleyball - HS	$ 767	$ 6,971	$ 6,976	$ 762
Football - HS	1,475	11,061	12,229	307
Basketball - HS	854	6,423	6,446	831
Track - HS	328	1,037	1,365	-
Athletic Donations	346	-	-	346
Golf - HS	482	400	-	882
Volleyball - JH	74	976	661	389
Football - JH	213	-	-	213
Basketball - JH	184	2,406	2,514	76
Track - JH	111	-	-	111
Basketball - HS Girls	216	1,532	1,338	410
Score Table Ads	2,449	2,190	2,149	2,490
Basketball - JH Girls	290	-	111	179
Concessions	355	15,317	15,092	580
Cheerleaders - HS	591	5,093	4,292	1,392
Student Council	3,085	2,867	4,169	1,783
Cheerleasders - JH	1,017	1,537	1,451	1,103
FFA	1,289	5,807	4,313	2,783
Scholars Bowl	3	-	-	3
Honor Society	8	3,307	1,960	1,355
Art Club	1,500	2,000	1,500	2,000
Kindness Club	1,049	13	745	317
School Play	4,904	292	4,333	863
Class of 2020	134	-	134	-
Class of 2021	1,198	-	-	1,198
Class of 2022	1,579	-	-	1,579
Class of 2023	76	-	-	76
Class of 2024	696	-	-	696
Class of 2025	5,783	11,864	17,339	308
Class of 2026	5,467	4,939	6,475	3,931
Class of 2027	3,356	1,665	144	4,877
Class of 2028	3,186	2,001	102	5,085
Class of 2029	1,475	3,173	365	4,283
Class of 2030	572	1,072	107	1,537
Class of 2031	-	1,677	109	1,568
Subtotal Junior/High School	36,906	95,620	96,419	44,313
Total Agency Funds	$ 36,906	$ 95,620	$ 96,419	$ 44,313

Unified School District #511
Attica, Kansas

DISTRICT ACTIVITY FUNDS

SCHEDULE 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 Encumbrances and Accounts Payable	Ending Cash Balance
Gate Receipts:						
Athletics-High School	$ 70	$ 34,089	$ 33,055	$ 1,104	$ -	$ 1,104
Total Gate Receipts	70	34,089	33,055	1,104	-	1,104
School Projects:						
1st Grade Grant	2,000	-	1,998	2	-	2
JH Eng Grant	-	500	443	57	-	57
FACS	821	2,363	1,309	1,875	-	1,875
BARK Program	94	725	677	142	-	142
Library Books	80	640	695	25	-	25
Science Grant	2,000	3,600	4,832	768	-	768
Elementary Teacher Supplies	412	575	638	349	-	349
School Supplies Fund	42	2,407	2,126	323	-	323
Grant Funds	3,431	4,226	7,455	202	-	202
Site Council	300	996	995	301	-	301
Bulldog Pride	2,226	2,000	2,440	1,786	-	1,786
Art Fee	346	-	36	310	-	310
HS Eng Grant	2,000	1,000	2,000	1,000	-	1,000
Break Box Grant	-	3,000	-	3,000	-	3,000
Math Room Grant	-	4,500	-	4,500	-	4,500
Yearbook	55	2,745	1,848	952	-	952
Yearbook Ad Sales	-	780		780	-	780
Field Trip Grant	4,549	4,156	5,672	3,033	-	3,033
Reality University	3,076	2,574	2,797	2,853	-	2,853
Wellness Center	276	-	-	276	-	276
T2C Money	6,855	5,873	3,870	8,858	-	8,858
Vending Machines	940	312	479	773	-	773
Pride Project	296	4,037	333	4,000	-	4,000
Patterson Family	-	8,000	1,895	6,105	-	6,105
Angel Fund	4,956	8,784	5,373	8,367	-	8,367
Driver's Education	677	5,288	5,965	-	-	-
Memorials	3,119	-	825	2,294	-	2,294
Welding Class	335	-	-	335	-	335
Shop Dogs	4,949	250	1,161	4,038	-	4,038
Industrial Arts	7	-	-	7	-	7
Total School Projects	43,842	69,331	55,862	57,311	-	57,311
Total District Activity Funds	$ 43,912	$ 103,420	$ 88,917	$ 58,415	$ -	$ 58,415