UNIFIED SCHOOL DISTRICT NO. 399,
NATOMA, KANSAS

FINANCIAL STATEMENT

AND

INDEPENDENT AUDITORS' REPORT

FOR THE YEAR ENDED JUNE 30, 2026

UNIFIED SCHOOL DISTRICT NO. 399, NATOMA, KANSAS

For the Year Ended June 30, 2026

TABLE OF CONTENTS

		Page Numbers
	Independent Auditors' Report	1
Statement 1	Summary Statement of Receipts, Expenditures and Unencumbered Cash Regulatory Basis	4
	Notes to the Financial Statement	5
	REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION	
Schedule 1	Summary of Expenditures - Actual and Budget - Regulatory Basis	14
Schedule 2	Schedules of Receipts and Expenditures - Regulatory Basis	
General Funds		
2-1	General Fund	15
2-2	Supplemental General Fund	16
Special Purpose Funds		
2-3	Capital Outlay Fund	17
2-4	Driver Training Fund	18
2-5	Food Service Fund	19
2-6	Special Education Fund	20
2-7	Vocational Education Fund	21
2-8	KPERS Fund	22
2-9	Contingency Reserve Fund	23
2-10	Federal Funds	24
2-11	Gifts & Grants	25
2-12	At Risk Fund	26
2-13	At Risk Fund (4-year old)	27
2-14	Textbook & Student Revolving Fund	28
Trust Funds		
2-15	Scholarship and Loan Funds	29
Schedule 3	Summary of Receipts and Disbursements - Agency Funds - Student Organization Funds - Regulatory Basis	30
Schedule 4	Schedule of Receipts, Expenditures, and Unencumbered Cash - District Activity Funds - Regulatory Basis	31

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Independent Auditors' Report

To the Board of Education
Unified School District No. 399
Natoma, KS

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 No. 399, Natoma, Kansas, as of and for the year ended June 30, 2026, and the related notes to the financial statement.

Adverse Opinion on U.S. Generally Accepted Accounting Principles
In our opinion, because of the significance of the matter discussed in the Basis for Adverse and Unmodified Opinions section of our report, the accompanying financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the Unified School District No. 399, as of June 30, 2026, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting
In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the Unified School District No. 399, as of June 30, 2026, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note A.

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 Unified School 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 A of the financial statement, the financial statement is prepared by the Unified School 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 A 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 A; 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 Unified School 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.

Auditors' 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 auditors' report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than 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 judgement 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 Unified School 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 and expenditures-actual and budget, schedule of regulatory basis receipts and expenditures-agency funds, and schedule of receipts, expenditures, and unencumbered cash (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 A.

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of the Unified School District No. 399, Natoma, Kansas as of and for the year ended June 30, 2025 (not presented herein), and have issued our report thereon dated September 1, 2025, which contained an unmodified opinion on the basis financial statement. The 2025 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link https://admin.ks.gov/offices/accounts-reports/local-government/municipal-services. The 2025 actual column (2025 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget for the year ended June 30, 2026 (Schedule 2 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2025 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2025 basic financial statement. The 2025 comparative information was subjected to the auditing procedures applied in the audit of the 2025 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2025 basic financial statement or to the 2025 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2025 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended June 30, 2025, on the basis of accounting described in Note A.

Gudenkauf + Malone, Inc

Gudenkauf & Malone, Inc.
November 2, 2026

UNIFIED SCHOOL DISTRICT NO. 399, NATOMA, KANSAS

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

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add: Encumbrances and Accounts Payable	Ending Cash Balance
GENERAL FUNDS							
General Fund	$ 601	$ -	$ 1,690,746	$ 1,691,033	$ 314	$ 29,203	$ 29,517
Supplemental General Fund	88,412	-	500,863	554,509	34,766	75,796	110,562
Total General Funds	89,013		2,191,609	2,245,542	35,080	104,999	140,079
SPECIAL PURPOSE FUNDS							
Capital Outlay Fund	605,100	8,626	283,230	89,210	807,746	47,195	854,941
Driver Training Fund	2,454	-	3,752	2,526	3,680	-	3,680
Food Service Fund	8,243	-	113,644	105,749	16,138	-	16,138
Special Education Fund	58,031	-	253,767	236,798	75,000	83	75,083
Vocational Education Fund	20,000	-	85,704	105,704	-	743	743
KPERS Fund	-	-	144,758	144,758	-	-	-
Contingency Reserve Fund	63,009	-	-	-	63,009	-	63,009
Federal Funds	45,226	1,924	59,893	57,304	49,739	6,745	56,484
Gifts & Grants	25,730	-	56,792	50,461	32,061	21,512	53,573
At Risk Fund	4,962	-	247,942	235,909	16,995	18,277	35,272
At Risk 4 Year Old Fund	-	-	7,969	6,000	1,969	-	1,969
Textbook & Student Revolving Fund	-	-	990	182	808	-	808
Athletic Gate Receipts Fund	343	-	19,589	19,932	-	-	-
Student Grant and Project Funds	397	-	2,514	2,514	397	-	397
ITV Consortium Fund	6,566	-	30,925	31,551	5,940	-	5,940
Total Special Purpose Funds	840,061	10,550	1,311,469	1,088,598	1,073,482	94,555	1,168,037
TRUST FUNDS							
Scholarship and Loan Funds	92,741	-	6,100	6,521	92,320	-	92,320
Total Trust Funds	92,741	-	6,100	6,521	92,320	-	92,320
Total Reporting Entity (Excluding Agency Funds)	$ 1,021,815	$ 10,550	$ 3,509,178	$ 3,340,661	$ 1,200,882	$ 199,554	$ 1,400,436

Cash on Hand	$ 1,500
Checking, Southwind Bank	52,724
Money Market, Southwind Bank	833,294
Certificates of Deposit	574,595
Total Cash	1,462,113
Less: Agency Funds Per Schedule 3	(61,677)
Total Reporting Entity (Excluding Agency Funds)	$ 1,400,436

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

UNIFIED SCHOOL DISTRICT NO. 399, NATOMA, KANSAS
NOTES TO THE FINANCIAL STATEMENT
For the Year Ended June 30, 2026

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Municipal Financial Reporting Entity

Unified School District No. 399 is a municipal corporation governed by an elected seven member board.

The regulatory financial statement presents USD 399 of Natoma, KS, the municipality, and does not include any Related Municipal Entities.

Regulatory Basis Fund Types

A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

The following funds comprise of the regulatory cash basis of accounting:

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

Special Purpose Fund - 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.

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

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

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 District 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.

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

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 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 on or before September 11th of the proposed budget and notice of public hearing on the budget.
3. Public hearing on or before September 21st, but at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before October 1st.
5. Adopted budget filed with the county clerk by 5:00 PM on October 1st.

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

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

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

A legal operating budget is not required for capital project funds, trust funds, and the following special purpose funds:

Contingency Reserve Fund	Textbook & Student Revolving Fund
Federal Fund	Gate Receipts
Gifts & Grants Fund	All Trust Fund Accounts
ITV Consortium Fund	

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

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

Reimbursements

A reimbursement is an expenditure initially made in one fund, but properly attributable to another fund. For example, it is common for the general fund to pay a vendor's bill and have portions of it reimbursed by other funds. In accounting for such reimbursements, USD 399 records an expenditure in the reimbursing fund, and a reduction of expenditure in the reimbursed fund, following the authoritative guidance provided under KMAAG regulatory basis accounting.

Property Taxes

The determination of assessed valuations and the collection of property taxes for all political subdivisions in the State of Kansas is the responsibility of the various counties. The County appraiser annually determines assessed valuations based on real estate transactions recorded by the Register of Deeds and personal property transactions reported by taxpayers. The County Clerk spreads the annual assessment on the tax rolls. The County Treasurer is the tax collection agent for all taxing entities within the county.

In accordance with state statutes, property taxes levied during the current year are a revenue source to be used to finance the budget of the ensuing year. Property taxes are assessed on a calendar year basis and become a lien on property on November 1 of each year. The taxes are due one-half on December 20th and one-half the following May 10th. Any taxes unpaid at the due dates are considered delinquent.

Collection of current year property tax by the County Treasurer is not completed, apportioned or distributed to the various subdivisions until the succeeding year, such procedure being in conformity with governing state statutes. Consequently, current year property taxes receivable are not available as a resource that can be used to finance the current operation of the District and therefore are not susceptible to accrual.

Undistributed taxes from the prior year levy are recognized as income in the current year. It is not practicable to apportion delinquent taxes held by the County Treasurer at the end of the audit period and, further, the amounts thereof are not material to the financial statement taken as a whole.

NOTE B - STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

Compliance with Kansas Statute

USD 399 is not aware of any statutory violations.

NOTE C - DEPOSITS & INVESTMENTS

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

NOTE C - DEPOSITS & INVESTMENTS - CONTINUED

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

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

Custodial credit risk - deposits. Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. State statutes require the District's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. All deposits were legally secured at June 30, 2026.

At June 30, 2026, the District's carrying amount of deposits was $1,462,113, and the bank balance was $1,569,174. The difference between the carrying amount and the bank balance is outstanding checks and deposits. The bank balance was held by one bank resulting in a concentration of credit risk. Of the bank balance, $252,834 was covered by federal depository insurance and $1,316,340 was secured by the Kansas Collateral Pool.

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

NOTE D - INTERFUND TRANSFERS

Operating transfers were as follows:

From	To	Regulatory Authority	Amount
General Fund	Special Education	KSA 72-5167	$128,443
General Fund	Vocational Education	KSA 72-5167	62
General Fund	At Risk	KSA 72-5167	188,664
General Fund	Food Service	KSA 72-5167	18,835
Supplemental General Fund	Special Education	KSA 72-5143	123,614
Supplemental General Fund	Vocational Education	KSA 72-5143	77,488
Supplemental General Fund	At Risk (4 Yr. Old)	KSA 72-5143	4,142
Supplemental General Fund	At Risk	KSA 72-5143	53,110
Supplemental General Fund	Food Service	KSA 72-5143	10,882

NOTE E - OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS

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.

NOTE E - OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS – CONTINUED

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.

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

Compensated Absences.

- Classified (non-teachers)
  - Current Leave (Sick) – 12-month employees will be credited with 12 days of paid leave on the first day of the fiscal year. Unused leave will be accumulated to a maximum of 60 days. The maximum number of day available in any fiscal year is 72 days. 9/10-month employees will be credited with one day of paid leave per month for the length of their stated contract. For 9-month employees, unused leave will be accumulated to a maximum of 45 days. For 10-month employees, unused leave will be accumulated to a maximum of 50 days. Then maximum number of days available for any fiscal year is 54 days (9 months) or 60 days (10 months). If the employee leaves employment no unused leave will be paid.
  - Vacation – All classified district employees on a twelve (12) month contract will be granted vacation based on the following scale: 1-10 years – 10 days; 10 years and beyond – 15 days. Vacation days for 12-month employees must be used prior to July 1 following the year they are awarded and will not be allowed to accumulate.
- Certified (teachers)
  - Severance Pay (Sick/Vacation/Temporary Leave) - Each year teachers under contract for a full year will be granted thirteen (13) days for temporary leave on the first day the teacher reports to work in any contract year. The unused temporary leave days shall be accumulated to a maximum of sixty-five (65) days. However, when the maximum temporary leave is accumulated (65 days), the professional employee will still receive the thirteen (13) annual days. All teachers who have accumulated in excess of the maximum leave days at the end of the school year will be paid $25.00 per day for each day exceeding the maximum accrual days. Incentive bonus for unused leave days. Bonus will be based on leave days used during the year. The BOE will use both current and accumulated days to calculate the bonus. Teachers will still be able to use accumulated days that they were paid a bonus for not using. The BOE will only pay on whole days, at the following rates: 10-13 days $40.00 per days, 5 – 9 days - $20.00 per days, 1 - 4 days - $10.00 per day. This bonus is paid on the last payroll in June.
  - Upon retirement, or death a professional employee will receive a severance payment for unused sick (temporary leave) as follows:
    - If death, the professional employee's KPERS beneficiary will receive $100 per day of accumulated unused sick leave at the time of death, subject to a maximum of 65 days.
    - If retiring, the professional employee must have attained the age of 55 and must have 85 or more KPERS points, the professional employee will receive $100 per day of accumulated sick leave, subject to a maximum of 65 days.

As of June 30, 2026, there was one teacher that could retire with a severance payment totaling $6,375.

NOTE E - OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS – CONTINUED

If a teacher has served in the District for a minimum of 15 years and earned 85 or more KPERS points, upon retirement the District will pay up to $611.90 per month towards a single health insurance policy 1 year for every 5 years of professional service to USD 399 or until the age of 65, whichever comes first. The years of professional service to USD 399 do not have to be consecutive to be considered for this provision.

As of June 30, 2026, one teacher, who retired at the end of the 2020-2021 school year, is receiving a single health insurance policy after retirement. The teacher was eligible to receive six years of paid health insurance. The teacher will receive a paid health insurance policy for next year. The estimated cost for the 2026-2027 year is $12,339.

NOTE F - DEFINED BENEFIT PENSION PLAN (KPERS)

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

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

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

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

NOTE F - DEFINED BENEFIT PENSION PLAN (KPERS) – CONTINUED

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 $67,450 for the year ended June 30, 2026.

Net Pension Liability

At June 30, 2026, the District's proportionate share of the collective net pension liability reported by KPERS was $1,200,841. The net pension liability was measured as of June 30, 2025, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2024, which was rolled forward to June 30, 2025. The District's proportion of the net pension liability was based on the ratio of the District's contributions to KPERS, relative to the total employer and non-employer contributions of the State/School subgroup with KPERS for the fiscal year ended June 30, 2025. Since KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

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

NOTE G – RISK MANAGEMENT

The District participates in federal, state and county 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.

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The District continues to carry commercial insurance for these potential risks. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

During the ordinary course of its operations, 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 financial impact on the District.

UNIFIED SCHOOL DISTRICT NO. 399, NATOMA, KANSAS
NOTES TO THE FINANCIAL STATEMENT
For the Year Ended June 30, 2026

NOTE H - RELATED PARTY TRANSACTIONS

In a governmental entity, related parties include members of the governing body, board members, administrative officials, and immediate families of administrative officials, board members, and members of the governing body. Required disclosures on related party transactions do not include compensation arrangements, expense allowance and similar items incurred in the ordinary course of operations. The following are not required to be reported but are presented for information only.

	2025-2026
City of Natoma Jesse Lyle, spouse of a board member, is an employee	$6,583
K&W Meat Processing Bret Somers, board member, is an employee	1,727
Midland Marketing Dale Beisner, spouse of the Treasurer, is an employee	437
Wal-Mart Daniel Ellis, spouse of Board Clerk, is an employee	58

NOTE I – 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 at which the financial statement was available to be issued.

UNIFIED SCHOOL DISTRICT NO. 399, NATOMA, KANSAS

REGULATORY-REQUIRED

SUPPLEMENTARY INFORMATION

FOR THE YEAR ENDED

JUNE 30, 2026

Schedule 1

UNIFIED SCHOOL DISTRICT NO. 399, NATOMA, KANSAS

SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2026

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 Fund	$ 1,670,463	$ (41,551)	$ 62,435	$ 1,691,347	$ 1,691,033	$ (314)
Supplemental General Fund	557,297	-	-	557,297	554,509	(2,788)
Total General Funds	2,227,760	(41,551)	62,435	2,248,644	2,245,542	(3,102)
SPECIAL PURPOSE FUNDS						
Capital Outlay Fund	838,519	-	-	838,519	89,210	(749,309)
Driver Training Fund	3,804	-	-	3,804	2,526	(1,278)
Food Service Fund	135,197	-	-	135,197	105,749	(29,448)
Special Education Fund	278,404	-	-	278,404	236,798	(41,606)
Vocational Education Fund	119,501	-	-	119,501	105,704	(13,797)
KPERS Fund	144,758	-	-	144,758	144,758	-
At Risk Fund	238,051	-	-	238,051	235,909	(2,142)
At Risk 4 Year Old Fund	6,000	-	-	6,000	6,000	-
Total Special Purpose Funds	1,764,234	-	-	1,764,234	926,654	(837,580)
All Funds	$ 3,991,994	$ (41,551)	$ 62,435	$ 4,012,878	$ 3,172,196	$ (840,682)

Schedule 2-1

UNIFIED SCHOOL DISTRICT NO. 399, NATOMA, KANSAS

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2026
(With comparative actual totals for the prior year ended June 30, 2025)

GENERAL FUND

		2026		
	2025 Actual	Actual	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenue:				
Mineral Tax	$ 5,212	$ 17,030	$ 5,000	$ 12,030
Reimbursements	38,184	62,435	-	62,435
General State Aid	1,292,119	1,482,922	1,489,478	(6,556)
State Aid Reimbursement	866	-	-	-
Special Education Aid	134,126	128,359	164,755	(36,396)
Total Receipts	1,470,507	1,690,746	$ 1,659,233	$ 31,513
Expenditures				
Instruction	676,211	701,970	677,870	24,100
Student Support Services	58,814	59,511	60,060	(549)
General Administration	118,391	195,977	189,963	6,014
School Administration	75,389	60,076	77,320	(17,244)
Central Services	27,320	51,137	28,200	22,937
Operations and Maintenance	168,405	186,171	169,350	16,821
Student Transportation	37,493	51,740	53,435	(1,695)
Other Supplemental Service	41,624	48,447	27,915	20,532
Operating Transfers	276,706	336,004	386,350	(50,346)
Total Expenditures	1,480,353	1,691,033	1,670,463	20,570
Adjustment for Qualifying Budget Credits	-	-	62,435	(62,435)
Adjustment to Comply with Legal Max Budget	-	-	(41,551)	41,551
Legal General Fund Budget	1,480,353	1,691,033	$ 1,691,347	$ (314)
Receipts Over (Under) Expenditures	(9,846)	(287)		
Prior Year Canceled Encumbrance	600	-		
Unencumbered Cash, Beginning	9,847	601		
Unencumbered Cash, Ending	$ 601	$ 314		

Schedule 2-2

UNIFIED SCHOOL DISTRICT NO. 399, NATOMA, KANSAS

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2026
(With comparative actual totals for the prior year ended June 30, 2025)

SUPPLEMENTAL GENERAL FUND

		2026		
	2025 Actual	Actual	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenue:				
Ad Valorem Tax	$ 535,409	$ 477,038	$ 496,698	$ (19,660)
Delinquent Tax	5,673	4,878	7,761	(2,883)
Motor Vehicle Tax	3,327	3,129	-	3,129
Truck Tax	14,894	14,813	16,119	(1,306)
RV Tax and Other Tax	607	1,005	632	373
Total Receipts	559,910	500,863	$ 521,210	$ (20,347)
Expenditures				
Instructional	219,800	199,183	253,102	(53,919)
Student Support	19,338	20,943	32,615	(11,672)
General Administration	14,512	7,603	14,860	(7,257)
School Administration	14,747	22,604	22,095	509
Operations and Maintenance	10,314	22,033	16,803	5,230
Supervision	-	-	450	(450)
Transportation	9,242	12,907	11,315	1,592
Operating Transfers	204,894	269,236	206,057	63,179
Total Expenditures	492,847	554,509	557,297	(2,788)
Adjustment to Comply with Legal Max Budget	-	-	-	-
Legal Supplemental General Fund Budget	492,847	554,509	$ 557,297	$ (2,788)
Receipts Over (Under) Expenditures	67,063	(53,646)		
Unencumbered Cash, Beginning	21,349	88,412		
Unencumbered Cash, Ending	$ 88,412	$ 34,766		

Schedule 2-3

UNIFIED SCHOOL DISTRICT NO. 399, NATOMA, KANSAS

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2026
(With comparative actual totals for the prior year ended June 30, 2025)

CAPITAL OUTLAY FUND

		2026		
	2025 Actual	Actual	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenue:				
Ad Valorem Property Taxes	$ 260,911	$ 218,620	$ 227,469	$ (8,849)
Delinquent Tax	2,727	2,433	5,677	(3,244)
Motor Vehicle Tax	7,188	7,160	11,687	(4,527)
Truck Tax	1,608	1,464	260	1,204
RV Tax and Other Tax	293	450	198	252
Interest on Idle Funds	6,913	13,847	5,000	8,847
Sale of Equipment	-	35,110	-	35,110
Other Local Revenue	11,812	4,146	7,000	(2,854)
Total Receipts	291,452	283,230	$ 257,291	$ 25,939
Expenditures				
Instructional Property	31,160	12,654	38,000	(25,346)
Transportation Property	88,755	76,556	245,750	(169,194)
Operations & Maintenance Property	4,516	-	554,769	(554,769)
Total Expenditures	124,431	89,210	$ 838,519	$ (749,309)
Receipts Over (Under) Expenditures	167,021	194,020		
Prior Year Canceled Encumbrance	-	8,626		
Unencumbered Cash, Beginning	438,079	605,100		
Unencumbered Cash, Ending	$ 605,100	$ 807,746		

Schedule 2-4

UNIFIED SCHOOL DISTRICT NO. 399, NATOMA, KANSAS

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2026
(With comparative actual totals for the prior year ended June 30, 2025)

DRIVER TRAINING FUND

		2026		
	2025 Actual	Actual	Budget	Variance Over (Under)
Receipts				
State Safety Aid	$ 1,160	$ 1,440	$ 1,350	$ 90
Interest on Idle Funds	2,567	2,198	-	2,198
Other Revenue	78	114	-	114
Total Receipts	3,805	3,752	$ 1,350	$ 2,402
Expenditures				
Instruction	2,371	2,155	3,505	(1,350)
Operations & Maintenance	48	371	299	72
Total Expenditures	2,419	2,526	$ 3,804	$ (1,278)
Receipts Over (Under) Expenditures	1,386	1,226		
Unencumbered Cash, Beginning	1,068	2,454		
Unencumbered Cash, Ending	$ 2,454	$ 3,680		

Schedule 2-5

UNIFIED SCHOOL DISTRICT NO. 399, NATOMA, KANSAS

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2026
(With comparative actual totals for the prior year ended June 30, 2025)

FOOD SERVICE FUND

		2026		
	2025 Actual	Actual	Budget	Variance Over (Under)
Receipts				
Intergovernmental Revenues				
State Aid	$ 708	$ 672	$ 540	$ 132
Federal Aid	59,943	62,025	59,267	2,758
Other Revenues				
Charges for Services - Students	18,883	14,937	18,938	(4,001)
Charges for Services - Other	4,077	2,363	16,675	(14,312)
Other Income	518	1,627	550	1,077
Interest on Idle Funds	6,047	2,303	6,000	(3,697)
Transfer From General	-	18,835	-	18,835
Transfer From Supplemental General	6,039	10,882	25,000	(14,118)
Total Receipts	96,215	113,644	$ 126,970	$ (13,326)
Expenditures				
Food Service Salaries	32,983	29,614	38,550	(8,936)
Food Service Costs	72,857	74,661	92,647	(17,986)
Operations and Maintenance of Plant	3,755	1,474	4,000	(2,526)
Total Expenditures	109,595	105,749	$ 135,197	$ (29,448)
Receipts Over (Under) Expenditures	(13,380)	7,895		
Unencumbered Cash, Beginning	21,623	8,243		
Unencumbered Cash, Ending	$ 8,243	$ 16,138		

Schedule 2-6

UNIFIED SCHOOL DISTRICT NO. 399, NATOMA, KANSAS

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2026
(With comparative actual totals for the prior year ended June 30, 2025)

SPECIAL EDUCATION FUND

		2026		
	2025 Actual	Actual	Budget	Variance Over (Under)
Receipts				
Transfer From General Fund	$ 134,126	$ 128,443	$ 164,755	$ (36,312)
Transfer From Supplemental General	46,131	123,614	55,618	67,996
Interest on Idle Funds	-	1,154	-	1,154
Reimbursements	4,268	556	-	556
Total Receipts	184,525	253,767	$ 220,373	$ 33,394
Expenditures				
Instruction	570	279	5,821	(5,542)
Support Services	178	269	270	(1)
Cooperative Service	196,479	236,250	272,313	(36,063)
Total Expenditures	197,227	236,798	$ 278,404	$ (41,606)
Receipts Over (Under) Expenditures	(12,702)	16,969		
Unencumbered Cash, Beginning	70,733	58,031		
Unencumbered Cash, Ending	$ 58,031	$ 75,000		

Schedule 2-7

UNIFIED SCHOOL DISTRICT NO. 399, NATOMA, KANSAS

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2026
(With comparative actual totals for the prior year ended June 30, 2025)

VOCATIONAL EDUCATION FUND

		2026		
	2025 Actual	Actual	Budget	Variance Over (Under)
Receipts				
Reimbursement	$ 5,350	$ 7,906	$ 3,500	$ 4,406
User Charges	-	248	-	248
Transfer From General	28,016	62	29,000	(28,938)
Transfer From Supplemental General	76,984	77,488	67,000	10,488
Total Receipts	110,350	85,704	$ 99,500	$ (13,796)
Expenditures				
Instruction	91,608	105,704	119,501	(13,797)
Total Expenditures	91,608	105,704	$ 119,501	$ (13,797)
Receipts Over (Under) Expenditures	18,742	(20,000)		
Unencumbered Cash, Beginning	1,258	20,000		
Unencumbered Cash, Ending	$ 20,000	$ -		

Schedule 2-8

UNIFIED SCHOOL DISTRICT NO. 399, NATOMA, KANSAS

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2026
(With comparative actual totals for the prior year ended June 30, 2025)

KPERS FUND

		2026		
	2025 Actual	Actual	Budget	Variance Over (Under)
Receipts				
KPERS Aid	$ 135,889	$ 144,758	$ 143,464	$ 1,294
Total Receipts	135,889	144,758	143,464	1,294
Expenditures				
KPERS Benefits	$ 135,889	$ 144,758	144,758	-
Total Expenditures	135,889	144,758	$ 144,758	$ -
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	$ -	$ -		

Schedule 2-9

UNIFIED SCHOOL DISTRICT NO. 399, NATOMA, KANSAS

SCHEDULE OF RECEIPTS AND EXPENDITURES
Regulatory Basis
For the Year Ended June 30, 2026
(With comparative actual totals for the prior year ended June 30, 2025)

CONTINGENCY RESERVE FUND

	2025 Actual	2026 Actual
Receipts	$ -	$ -
Expenditures	-	-
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	63,009	63,009
Prior Year Cancelled Encumbrances	-	-
Unencumbered Cash, Ending	$ 63,009	$ 63,009

Schedule 2-10

UNIFIED SCHOOL DISTRICT NO. 399, NATOMA, KANSAS

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2026
(With comparative actual totals for the prior year ended June 30, 2025)

FEDERAL FUND

		2026		
	2025 Actual	Actual	Budget*	Variance Over (Under)
Receipts				
Title I - CFDA 84.010	$ 33,805	$ 33,521	$ 33,515	$ 6
Title II -D CFDA 84.367	5,185	4,627	-	4,627
Title IV - ESSA - CFDA 84.424A	11,697	11,745	-	11,745
ESSER III	158,894	-	-	-
Kansas Pre-K	10,000	10,000	-	10,000
CARES Act - CFDA 84.425D	1,411	-	-	-
Total Receipts	220,992	59,893	$ 33,515	$ 26,378
Expenditures				
Title I - ESA	33,805	33,521	68,516	(34,995)
Title II - D - Tech Library	5,185	3,777	-	3,777
ESSER III	1,185	-	-	-
Kansas Pre-K	10,342	10,000	-	10,000
Title IV - ESSA - CFDA 84.424A	11,697	10,006	-	10,006
Total Expenditures	62,214	57,304	$ 68,516	$ (11,212)
Receipts Over (Under) Expenditures	158,778	2,589		
Prior Year Canceled Encumbrance	-	1,924		
Unencumbered Cash, Beginning	(113,552)	45,226		
Unencumbered Cash, Ending	$ 45,226	$ 49,739		

*Amounts given in "Budget" column are for district comparative purposes only, as this fund is exempt from budgetary regulation as stated in K.S.A. 12-1663. Therefore, these funds are not included on Schedule 1 as budgeted funds.

Schedule 2-11

UNIFIED SCHOOL DISTRICT NO. 399, NATOMA, KANSAS

SCHEDULE OF RECEIPTS AND EXPENDITURES
Regulatory Basis
For the Year Ended June 30, 2026
(With comparative actual totals for the prior year ended June 30, 2025)

GIFT & GRANTS FUND

	2025 Actual	2026 Actual
Receipts		
Donations & Grants	$ 25,353	$ 51,638
REAP Grant	14,647	5,154
Total Receipts	40,000	56,792
Expenditures		
Instruction	11,068	10,364
Property	32,600	29,632
REAP Grant	11,372	10,465
Total Expenditures	55,040	50,461
Receipts Over (Under) Expenditures	(15,040)	6,331
Unencumbered Cash, Beginning	40,770	25,730
Unencumbered Cash, Ending	$ 25,730	$ 32,061

Schedule 2-12

UNIFIED SCHOOL DISTRICT NO. 399, NATOMA, KANSAS

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2026
(With comparative actual totals for the prior year ended June 30, 2025)

AT RISK FUND

		2026		
	2025 Actual	Actual	Budget	Variance Over (Under)
Receipts				
Interest on Idle Funds	$ 2,223	$ 6,168	$ 2,300	$ 3,868
Transfer From General	114,564	188,664	181,365	7,299
Transfer From Supplemental General	73,954	53,110	51,439	1,671
Total Receipts	190,741	247,942	$ 235,104	$ 12,838
Expenditures				
Instruction	217,228	235,909	238,051	(2,142)
Total Expenditures	217,228	235,909	$ 238,051	$ (2,142)
Receipts Over (Under) Expenditures	(26,487)	12,033		
Unencumbered Cash, Beginning	31,449	4,962		
Unencumbered Cash, Ending	$ 4,962	$ 16,995		

Schedule 2-13

UNIFIED SCHOOL DISTRICT NO. 399, NATOMA, KANSAS

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2026
(With comparative actual totals for the prior year ended June 30, 2025)

AT RISK (4 YEAR OLD) FUND

		2026		
	2025 Actual	Actual	Budget	Variance Over (Under)
Receipts				
Transfer From Supplemental General	$ 1,786	$ 4,142	$ 2,000	$ 2,142
Interest on Idle Funds	4,366	3,827	4,000	(173)
Total Receipts	6,152	7,969	$ 6,000	$ 1,969
Expenditures				
Instruction	6,616	6,000	6,000	-
Total Expenditures	6,616	6,000	6,000	-
Receipts Over (Under) Expenditures	(464)	1,969		
Unencumbered Cash, Beginning	464	-		
Unencumbered Cash, Ending	$ -	$ 1,969		

Schedule 2-14

UNIFIED SCHOOL DISTRICT NO. 399, NATOMA, KANSAS

SCHEDULE OF RECEIPTS AND EXPENDITURES
Regulatory Basis
For the Year Ended June 30, 2026
(With comparative actual totals for the prior year ended June 30, 2025)

TEXTBOOK & STUDENT REVOLVING FUND

	2025 Actual	2026 Actual
Receipts		
Book Rental Fees	$ 1,480	$ 990
Expenditures		
Textbooks Purchases	2,340	182
Total Expenditures	2,340	182
Receipts Over (Under) Expenditures	(860)	808
Unencumbered Cash, Beginning	860	-
Unencumbered Cash, Ending	$ -	$ 808

Schedule 2-15

UNIFIED SCHOOL DISTRICT NO. 399, NATOMA, KANSAS

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

SCHOLARHIP AND LOAN FUNDS

	Beginning Cash	Receipts	Expenditures	Ending Cash
Harry L and Myrtle Madsen	$ 74,816	$ 2,830	$ 3,192	$ 74,454
Masonic Lodge of Natoma	6,723	238	287	6,674
Brundage	500	500	500	500
Greater Salina Comm Foundation	1,258	696	600	1,354
Natoma Alumni	1,500	1,500	1,500	1,500
Loretta R. Hunt Gee	7,944	336	442	7,838
Total	$ 92,741	$ 6,100	$ 6,521	$ 92,320

Schedule 3

UNIFIED SCHOOL DISTRICT NO. 399, NATOMA, KANSAS

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

AGENCY FUNDS
STUDENT ORGANIZATIONS

	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
High School:				
Cheerleaders	$ 1,873	$ 1,384	$ 972	$ 2,285
Dance Team	277	594	168	703
Class of 2026	4,827	4,041	8,868	-
Class of 2027	1,543	1,414	1,368	1,589
Class of 2028	2,920	441	225	3,136
Class of 2029	2,127	66	54	2,139
Class of 2030	2,097	234	228	2,103
Past Classes	5,056	599	919	4,736
F.F.A	35,058	35,870	45,757	25,171
Journalism Club	8,038	3,768	3,137	8,669
SADD	46	523	200	369
Library Club	181	-	-	181
National Honor Society	191	221	154	258
Student Council	783	603	531	855
Concessions	-	17,404	8,300	9,104
Total High School	65,017	67,162	70,881	61,298
Junior High:				
Cheerleaders	761	1,131	1,513	379
Total Junior High	761	1,131	1,513	379
Sales Tax				
Tax	-	1,859	1,859	-
Total Sales Tax	-	1,394	1,859	-
Total Student Organization Funds	$ 65,778	$ 69,687	$ 74,253	$ 61,677

Schedule 4

UNIFIED SCHOOL DISTRICT NO. 399, NATOMA, KANSAS

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

DISTRICT ACTIVITY FUNDS

Funds	Beginning Cash Balance	Receipts	Expenditures	Ending Cash Balance
Athletics Gate Receipts:				
Junior High & High School	$ 343	$ 19,589	$ 19,932	$ -
Total Athletics Gate Receipts	343	19,589	19,932	-
School Projects:				
Box Tops & Other Projects	397	2,514	2,514	397
Total School Projects	397	2,514	2,514	397
Cooperative Projects:				
ITV Consortium	6,566	30,925	31,551	5,940
Total Cooperative Projects	6,566	30,925	31,551	5,940
Total District Activity Funds	$ 7,306	$ 53,028	$ 53,997	$ 6,337