UNIFIED SCHOOL DISTRICT #249

Frontenac, Kansas

Independent Auditor's Reports and
Financial Statement with
Supplementary Information

For the Fiscal Year Ended June 30, 2025

UNIFIED SCHOOL DISTRICT #249
Frontenac, Kansas

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JARRED, GILMORE & PHILLIPS, PA
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

Board of Education
Unified School District #249
Frontenac, Kansas

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 #249, 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 Unified School District #249 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 Unified School District #249 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 Unified School District #249 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, the schedule of receipts and expenditures – actual and budget regulatory basis, for each individual fund, the summary of receipts and disbursements – agency funds – regulatory basis, and the summary schedule 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 the Unified School District #249 as of and for the year ended June 30, 2024 (not presented herein), and have issued our report thereon dated December 4, 2024, which contained an unmodified opinion on the basic financial statement. The 2024 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link https://admin.ks.gov/offices/accounts-reports/local-government/municipal-services. The 2024 actual column (2024 comparative information) presented in the schedule of receipts and expenditures – actual and budget regulatory basis, for each individual fund, 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.

Jarred, Gilmore & Phillips, PA

JARRED, GILMORE & PHILLIPS, PA
Certified Public Accountants

Chanute, Kansas
October 23, 2025

UNIFIED SCHOOL DISTRICT #249
Frontenac, Kansas

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

Funds	Beginning Unencumbered Cash Balances	Receipts	Expenditures	Ending Unencumbered Cash Balances	Plus Encumbrances and Accounts Payable	Ending Cash Balances June 30, 2025
General	$ -	$ 8,624,371.50	$ 8,624,371.50	$ -	$ 382,447.23	$ 382,447.23
Supplemental General	36,908.08	2,883,038.02	2,852,524.00	67,422.10	346,816.96	414,239.06
Special Purpose Funds:						
4 Year Old At-Risk	-	30,000.00	30,000.00	-	18,297.86	18,297.86
At-Risk	-	1,220,538.34	1,220,538.34	-	183,576.07	183,576.07
Bilingual Education	-	90,862.72	90,862.72	-	14,994.68	14,994.68
Virtual Education	-	28,270.00	28,270.00	-	-	-
Capital Outlay	295,948.32	791,411.57	319,647.76	767,712.13	102,650.00	870,362.13
Driver Training	26,429.40	5,266.00	10,564.19	21,131.21	-	21,131.21
Food Service	110,019.52	632,325.48	632,300.56	110,044.44	25,873.28	135,917.72
Professional Development	72,523.22	75,000.00	74,999.19	72,524.03	-	72,524.03
Summer School	0.08	-	-	0.08	-	0.08
Special Education	345,889.68	1,636,051.32	1,636,285.03	345,655.97	24.00	345,679.97
Vocational Education	-	408,116.16	408,116.16	-	39,462.77	39,462.77
KPERS Special Retirement Contributions	-	848,106.31	848,106.31	-	-	-
Contingency Reserve	300,000.00	-	-	300,000.00	-	300,000.00
Textbook Rental	135,693.51	70,833.00	55,158.07	151,368.44	12,301.31	163,669.75
Title I	-	140,919.00	140,919.00	-	-	-
Title II	-	20,534.00	20,534.00	-	3,871.16	3,871.16
Elementary and Secondary School Emergency Relief	(117,209.80)	270,461.00	153,251.20	-	-	-
Gifts and Grant	(18,800.19)	112,792.11	82,082.85	11,909.07	3,188.95	15,098.02
Other Grants	-	181,000.00	181,000.00	-	15,227.66	15,227.66
Recreation Commission	2,803.02	69,511.12	68,100.00	4,214.14	-	4,214.14
Scholarship	48,790.10	9,676.35	18,671.20	39,795.25	-	39,795.25

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

UNIFIED SCHOOL DISTRICT #249
Frontenac, Kansas

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

Funds	Beginning Unencumbered Cash Balances	Receipts	Expenditures	Ending Unencumbered Cash Balances	Plus Encumbrances and Accounts Payable	Ending Cash Balances June 30, 2025
Special Purpose Funds: (Continued)						
Gate Receipts	$ 2,715.56	$ 82,280.58	$ 80,568.14	$ 4,428.00	$ -	$ 4,428.00
Total Reporting Entity (Excluding Agency Funds)	$ 1,241,710.50	$ 18,231,364.58	$ 17,576,870.22	$ 1,896,204.86	$ 1,148,731.93	$ 3,044,936.79

Composition of Cash	
Savings Accounts	$ 8,216.29
General Checking Accounts	2,000,713.54
Activity Checking Accounts	146,757.86
Certificates of Deposit	1,031,578.96
Total Cash	3,187,266.65
Less Agency Funds per Schedule 3	(142,329.86)
Total Reporting Entity (Excluding Agency Funds)	$ 3,044,936.79

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

UNIFIED SCHOOL DISTRICT #249
Frontenac, Kansas

Notes to the Financial Statement
June 30, 2025

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statement and schedules of Unified School District #249, Frontenac, Kansas, have been prepared in order to show compliance with the cash basis and budget laws of the State of Kansas. The Governmental Accounting Standards Board is the principal standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the District's accounting policies follow. Note 1 describes how the District's accounting policies differ from accounting principles generally accepted in the United States of America.

Reporting Entity

The District is a municipal corporation governed by an elected seven-member board. This financial statement and schedules present Unified School District #249.

Related Municipal Entities: A related municipal entity is determined by the following criteria. Whether the District exercises oversight responsibility on financial interdependency, selection of governing authority, designation of management, ability to significantly influence operations and accountability for fiscal matters, scope of the public service, and significant operational or financial relationships with the District. Related municipal entities are not required to be included in the District's audit by the Kansas Municipal Audit and Accounting Guide (KMAAG). Based upon the application of this criterion, the following is a brief review of potential related entity:

USD 249 Foundation - The economic resources received or held by the related municipal entity are held almost entirely for the direct benefit of the District. The USD 249 Foundation was formed to promote and foster the educational purposes of the District, and to create a fund to be used for any program, project or enterprise undertaken in the interest of the District. The Foundation acts largely as a fundraising organization, soliciting, receiving, managing and disbursing contributions on behalf of the District. Most of the contributions received are designated by the donors to be used for specific purposes or by specific departments. In these instances, the Foundation serves essentially as a conduit. Contributions that are not designated are used where the need is considered greatest, as determined by the Foundation board of directors. The Foundation can sue and be sued, and can buy, sell, or lease real property. Separate internal financial statements are available from the Foundation.

Frontenac Recreation Commission – Unified School District #249 Recreation Commission oversees recreational activities. The recreation commission can sue and be sued, but cannot purchase real property but can acquire real property by gift. Bond issuances must be approved by the District. The recreation commission operates as a separate governing body but the District levies the taxes for the recreation commission and the recreation commission has only the powers granted by statute, K.S.A. 12-1928. Financial statements are available at the Commission.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Regulatory Basis Fund Types
A fund is defined as an independent 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 types of funds comprise the financial activities of the Unified School District #249, for the year ended June 30, 2025:

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.

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 account, etc.).

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

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

Property Taxes
In accordance with governing state statutes, property taxes levied during the current year are a regulatory receipt source to be used to finance the budget of the ensuing year. Taxes are assessed on a calendar year basis and become a lien on the property on November 1 of each year. The County Treasurer is the tax collection agent for all taxing entities within the County. Property owners have the option of paying one-half or the full amount of the taxes levied on or before December 20 during the year levied with the balance to be paid on or before May 10 of the ensuing year. State statutes prohibit the County Treasurer from distributing taxes collected in the year levied prior to January 1 of the ensuing year. Consequently, for regulatory receipt recognition purposes, taxes levied during the current year are not due and receivable until the ensuing year. At December 31 such taxes are a lien on the property.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Reimbursed Expenses

K.S.A. 79-2934 provides that reimbursed expenditures, in excess of those budgeted, should be recorded as reductions in expenditures rather than as regulatory receipt. In the financial statement and budget comparison schedules presented in this report, reimbursements and refunds are recorded as regulatory receipt. The reimbursements are recorded as cash receipts when received by the District Treasurer and are often difficult to identify the exact expenditure which they are reimbursing. In funds showing expenditures in excess of the original adopted budget, reimbursements are added to the adopted budget as budget credits for comparison with the actual expenditures.

Pension Plan

Substantially all full-time District employees are members of the State of Kansas Public Employees Retirement System which is a multi-employer state-wide pension plan. The District's policy is the State of Kansas will fund all pension costs accrued; such costs to be funded are actuarially determined annually by the State.

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

If the District 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 District 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. The District had no such amendments during the year, however, the General Fund and Supplemental General Fund were decreased to the legal maximum budget based upon final enrollment numbers being lower than originally budgeted.

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Budgetary Information (Continued)
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 trust funds and the following special purpose funds:

- Summer School Fund
- Contingency Reserve Fund
- Textbook Rental Fund
- Title I Fund
- Title II Fund
- Elementary and Secondary School Emergency Relief Fund
- Gifts and Grant Fund
- Other Grants Fund
- Scholarship 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.

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.

2. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

Compliance with Kansas Statutes
Statement 1 and Schedule 1 have been prepared in order to show compliance with the cash basis and budget laws of Kansas. As shown in Statement 1 and Schedule 1, the District was in apparent compliance with the cash basis and budget laws of Kansas.

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 branch 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 bank provides an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The District has no other policies that would further limit interest rate risk.

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

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

Custodial credit risk – deposits. Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. State statutes require the District's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka. All deposits were legally secured at June 30, 2025.

At year-end, the District's carrying amount of deposits was $3,187,266.65 and the bank balance was $3,403,289.37. The bank balance was held by one bank resulting in a concentration of credit risk. Of the bank balance, $500,000.00 was covered by FDIC insurance and $2,903,289.37 was collateralized with securities held by the pledging financial institutions' agents in the District's name.

4. DEFINED BENEFIT PENSION PLAN

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

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

State law provides that the employer contribution rates for KPERS 1, KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate and the statutory contribution rate (not including the 1% contribution rate for the Death and Disability Program) was 13.38% 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% 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 authorized 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 contribution 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.

4. DEFINED BENEFIT PENSION PLAN (Continued)

In addition, Senate Bill 421 authorized two additional transfer 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 $848,106.31 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 $7,718,985.00. The net pension liability was measured as of June 30, 2024, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2023, which was rolled forward to June 30, 2024. The District's proportion of the net pension liability was based on the ratio of the District's contributions to KPERS, relative to the total employer and non-employer contributions of the State/School subgroup within KPERS for the fiscal year ended June 30, 2024. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in these financial statement.

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

5. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS

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.

Vacation

Only twelve month employees are eligible for the vacation fringe benefit. Earned vacation days are awarded every July 1. Employees receive vacation on the following schedule:

After six months of service	1 week per year
After two years of service	2 weeks per year
After six years of service	3 weeks per year

Vacation may not be carried over, all vacation earned each July 1st must be used by December 1st of the subsequent year.

5. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS (Continued)

Sick Leave

Full time twelve month employees are entitled to sick leave at a rate of ten days per year, with a maximum accumulation of one hundred twenty-five days. Part-time classified employees shall be entitled to a prorated amount of sick leave. Sick leave can be paid out at the rate of $50.00 per day for those employees with more than fifteen years of service.

The District accrues a liability for compensated absences which meet the following criteria:

1) The District's obligation relating to employees' rights to receive compensation for future absences is attributed to employee's services already rendered.
2) The obligation relates to rights that vest or accumulate.
3) Payment of the compensation is probable.
4) The amount can be reasonably estimated.

In accordance with the above criteria, the District has not estimated a liability for vacation leave, which has been earned, but not taken by District. The District has estimated a liability for sick leave earned, but not taken, by District employees of $108,675.00.

Other Post-Employment Benefits

Pursuant to the negotiated agreement, the District continued its early retirement plan. In general, the plan allows a person who has been employed by the District as a full time teacher for the ten most recent consecutive academic years, and who has reached or will reach the age of 53 prior to September 1, the option to retire on or before September 1 at age 53. Benefits which are provided are as follows: 1) paid sick leave up to restrictions as specified in the current negotiated agreement between the district and its employees, 2) a percentage of the last regular salary until the date he or she reaches the age of 65, and 3) $200.00 per month towards group health insurance until the month in which such person reaches the age of 65. These benefits are paid monthly to the employee that has elected retirement. Upon death of a retiree all provisions will terminate.

Early retirement incentive payments included in expenditures for the year ended, June 30, 2025, were $53,772.00. As of June 30, 2025 the future early retirement incentive payments are expected to be as follows:

Year Ending June 30	Amount	Number of Participants
2026	$ 59,792.50	1

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 government makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured. There is no cost to the district under this program.

6. RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets; errors and omissions; injuries to employees; employees' health and life; and natural disasters. The District manages these risks of loss through the purchase of various insurance policies.

7. CONTINGENT LIABILITIES

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the Federal government and state grantors. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time, although the District expects such amounts, if any, to be immaterial.

8. INTERFUND TRANSFERS

Operating transfers were as follows:

From Fund:	To Fund:	Statutory Authority	Amount
General	Special Education	K.S.A. 72-5142	$ 1,248,532.55
General	At-Risk	K.S.A. 72-5142	935,538.34
General	Vocational Education	K.S.A. 72-5142	406,140.25
General	Bilingual Education	K.S.A. 72-5142	79,862.72
General	Professional Development	K.S.A. 72-5142	66,112.00
General	Food Service	K.S.A. 72-5142	87,540.00
General	Virtual Education	K.S.A. 72-5142	28,270.00
General	4 Year Old At-Risk	K.S.A. 72-5142	30,000.00
Supplemental General	Special Education	K.S.A. 72-5147	370,499.00
Supplemental General	At-Risk	K.S.A. 72-5147	285,000.00
Supplemental General	Bilingual Education	K.S.A. 72-5147	11,000.00

9. SUBSEQUENT EVENTS

The District evaluated events and transactions occurring subsequent year end, and there were no subsequent events requiring recognition in the financial statement. Additionally, there were no non-recognized subsequent events requiring disclosure.

SUPPLEMENTARY INFORMATION

Schedule 1

UNIFIED SCHOOL DISTRICT #249
Frontenac, Kansas
(Budgeted Funds Only)
Summary of Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2025

Funds	Certified Budget	Adjustments to Comply with Legal Maximum	Adjustments for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Charged to Current Year Budget	Variance - Over (Under)
General	$ 8,834,459.00	$ (262,857.00)	$ 52,769.50	$ 8,624,371.50	$ 8,624,371.50	$ -
Supplemental General	2,932,924.00	(80,400.00)	-	2,852,524.00	2,852,524.00	-
Special Purpose Funds:						
4 Year Old At-Risk	65,000.00	-	-	65,000.00	30,000.00	(35,000.00)
At-Risk	1,235,000.00	-	-	1,235,000.00	1,220,538.34	(14,461.66)
Bilingual Education	105,000.00	-	-	105,000.00	90,862.72	(14,137.28)
Virtual Education	60,000.00	-	-	60,000.00	28,270.00	(31,730.00)
Capital Outlay	900,000.00	-	-	900,000.00	319,647.76	(580,352.24)
Driver Training	10,600.00	-	-	10,600.00	10,564.19	(35.81)
Food Service	700,000.00	-	-	700,000.00	632,300.56	(67,699.44)
Professional Development	75,000.00	-	-	75,000.00	74,999.19	(0.81)
Special Education	1,971,000.00	-	-	1,971,000.00	1,636,285.03	(334,714.97)
Vocational Education	460,000.00	-	-	460,000.00	408,116.16	(51,883.84)
KPERS Special Retirement Contributions	948,450.00	-	-	948,450.00	848,106.31	(100,343.69)
Recreation Commission	68,100.00	-	-	68,100.00	68,100.00	-

UNIFIED SCHOOL DISTRICT #249
Frontenac, Kansas
GENERAL FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2025
(With Comparative Actual Amounts for the Year Ended June 30, 2024)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Local Sources				
Reimbursed Expense	$ 175,058.08	$ 52,769.50	$ -	$ 52,769.50
State Sources				
State Aid	7,082,831.00	7,544,579.00	7,627,044.00	(82,465.00)
Special Education Aid	928,806.00	1,027,023.00	1,207,415.00	(180,392.00)
Federal Sources				
Federal Aid	59,926.54	-	-	-
Total Receipts	8,246,621.62	8,624,371.50	$ 8,834,459.00	$ (29,695.50)
Expenditures				
Instruction	2,050,932.99	2,478,754.60	$ 2,522,259.00	$ (43,504.40)
Support Services				
Student Support	273,488.50	271,823.09	282,500.00	(10,676.91)
Instructional Support	254,486.33	274,037.16	259,000.00	15,037.16
General Administration	305,274.13	462,690.00	314,000.00	148,690.00
School Administration	606,995.26	668,838.00	617,000.00	51,838.00
Central Services	129,203.51	119,909.09	125,700.00	(5,790.91)
Operations and Maintenance	1,336,361.67	1,167,378.19	1,325,000.00	(157,621.81)
Student Transportation Services	347,971.33	298,945.51	309,000.00	(10,054.49)
Operating Transfers to:				
At-Risk Fund	870,557.00	935,538.34	940,000.00	(4,461.66)
4 Year Old At-Risk Fund	30,283.95	30,000.00	65,000.00	(35,000.00)
Professional Development Fund	36,000.00	66,112.00	50,000.00	16,112.00
Special Education Fund	1,462,000.00	1,248,532.55	1,350,000.00	(101,467.45)

UNIFIED SCHOOL DISTRICT #249
Frontenac, Kansas
GENERAL FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2025
(With Comparative Actual Amounts for the Year Ended June 30, 2024)

	Current Year	Current Year		
	Actual	Actual	Budget	Variance - Over (Under)
Expenditures (Continued)				
Operating Transfers to: (Continued)				
Bilingual Education Fund	$ 53,805.54	$ 79,862.72	$ 95,000.00	$ (15,137.28)
Virtual Education Fund	38,750.00	28,270.00	60,000.00	(31,730.00)
Food Service Fund	55,525.63	87,540.00	60,000.00	27,540.00
Vocational Education Fund	394,985.78	406,140.25	460,000.00	(53,859.75)
Total Certified Budget			8,834,459.00	(210,087.50)
Adjustments to Budget				
Adjustment for Qualifying Budget Credits			52,769.50	(52,769.50)
Adjustment to Comply with Legal Maximum Budget			(262,857.00)	262,857.00
Total Expenditures	8,246,621.62	8,624,371.50	$ 8,624,371.50	$ -
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	$ -	$ -		

UNIFIED SCHOOL DISTRICT #249
Frontenac, Kansas
SUPPLEMENTAL GENERAL FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2025
(With Comparative Actual Amounts for the Year Ended June 30, 2024)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Local Sources				
Ad Valorem Tax	$ 511,388.40	$ 583,315.38	$ 617,176.00	$ (33,860.62)
Delinquent Tax	7,283.37	7,580.72	8,047.00	(466.28)
County Sources				
Motor Vehicle Tax	82,907.61	90,691.53	79,978.00	10,713.53
Recreational Vehicle Tax	822.45	745.04	1,772.00	(1,026.96)
Commercial Vehicle Tax	3,522.65	3,406.35	4,006.00	(599.65)
In Lieu of Taxes	3,727.36	-	-	-
State Sources				
Supplemental State Aid	2,054,488.00	2,197,299.00	2,259,231.00	(61,932.00)
Total Receipts	2,664,139.84	2,883,038.02	$ 2,970,210.00	$ (25,239.98)
Expenditures				
Instruction	2,335,067.52	2,088,540.49	$ 2,123,924.00	$ (35,383.51)
Support Services				
Student Support	54,481.48	97,484.51	89,000.00	8,484.51
Operating Transfers to:				
At-Risk Fund	272,740.00	285,000.00	295,000.00	(10,000.00)
Special Education Fund	-	370,499.00	415,000.00	(44,501.00)
Bilingual Education Fund	9,000.00	11,000.00	10,000.00	1,000.00
Total Certified Budget			2,932,924.00	(80,400.00)
Adjustments to Budget				
Adjustment to Comply with Legal Maximum Budget			(80,400.00)	80,400.00
Total Expenditures	2,671,289.00	2,852,524.00	$ 2,852,524.00	$ -
Receipts Over (Under) Expenditures	(7,149.16)	30,514.02		
Unencumbered Cash, Beginning	44,057.24	36,908.08		
Unencumbered Cash, Ending	$ 36,908.08	$ 67,422.10		

UNIFIED SCHOOL DISTRICT #249
Frontenac, Kansas
4 YEAR OLD AT-RISK FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2025
(With Comparative Actual Amounts for the Year Ended June 30, 2024)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Operating Transfers from General Fund	$ 30,283.95	$ 30,000.00	$ 65,000.00	$ (35,000.00)
Total Receipts	30,283.95	30,000.00	$ 65,000.00	$ (35,000.00)
Expenditures				
Instruction	16,884.50	3,910.30	$ 49,000.00	$ (45,089.70)
Support Services				
School Administration	-	12,087.00	-	12,087.00
Student Transportation Services	13,399.45	14,002.70	16,000.00	(1,997.30)
Total Expenditures	30,283.95	30,000.00	$ 65,000.00	$ (35,000.00)
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	$ -	$ -		

UNIFIED SCHOOL DISTRICT #249
Frontenac, Kansas
AT-RISK FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2025
(With Comparative Actual Amounts for the Year Ended June 30, 2024)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Operating Transfers from:				
General Fund	$ 870,557.00	$ 935,538.34	$ 940,000.00	$ (4,461.66)
Supplemental General Fund	272,740.00	285,000.00	295,000.00	(10,000.00)
Total Receipts	1,143,297.00	1,220,538.34	$ 1,235,000.00	$ (14,461.66)
Expenditures				
Instruction	1,143,295.28	1,220,538.34	$ 1,235,000.00	$ (14,461.66)
Support Services				
Student Support Services	1.72	-	-	-
Total Expenditures	1,143,297.00	1,220,538.34	$ 1,235,000.00	$ (14,461.66)
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	$ -	$ -		

UNIFIED SCHOOL DISTRICT #249
Frontenac, Kansas
BILINGUAL EDUCATION FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2025
(With Comparative Actual Amounts for the Year Ended June 30, 2024)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Operating Transfers from:				
General Fund	$ 53,805.54	$ 79,862.72	$ 95,000.00	$ (15,137.28)
Supplemental General Fund	9,000.00	11,000.00	10,000.00	1,000.00
Total Receipts	62,805.54	90,862.72	$ 105,000.00	$ (14,137.28)
Expenditures				
Instruction	62,805.54	90,862.72	$ 105,000.00	$ (14,137.28)
Total Expenditures	62,805.54	90,862.72	$ 105,000.00	$ (14,137.28)
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	$ -	$ -		

UNIFIED SCHOOL DISTRICT #249
Frontenac, Kansas
VIRTUAL EDUATION FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2025
(With Comparative Actual Amounts for the Year Ended June 30, 2024)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Operating Transfers from General Fund	$ 38,750.00	$ 28,270.00	$ 60,000.00	$ (31,730.00)
Total Receipts	38,750.00	28,270.00	$ 60,000.00	$ (31,730.00)
Expenditures				
Instruction	38,750.00	28,270.00	$ 60,000.00	$ (31,730.00)
Total Expenditures	38,750.00	28,270.00	$ 60,000.00	$ (31,730.00)
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	$ -	$ -		

UNIFIED SCHOOL DISTRICT #249
Frontenac, Kansas
CAPITAL OUTLAY FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2025
(With Comparative Actual Amounts for the Year Ended June 30, 2024)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Local Sources				
Ad Valorem Tax	$ 268,040.66	$ 303,885.40	$ 290,653.00	$ 13,232.40
Delinquent Tax	4,572.00	4,242.45	4,215.00	27.45
Interest on Idle Funds	33,053.55	46,698.33	40,000.00	6,698.33
County Sources				
Motor Vehicle Tax	43,935.14	47,281.80	42,088.00	5,193.80
Recreational Tax	436.10	388.60	932.00	(543.40)
Commercial Vehicle Tax	1,845.11	1,772.99	2,108.00	(335.01)
In Lieu of Taxes	1,936.84	-	-	-
State Sources				
State Aid	246,414.00	288,142.00	290,775.00	(2,633.00)
Other Receipts				
Miscellaneous	82,405.50	99,000.00	20,000.00	79,000.00
Total Receipts	682,638.90	791,411.57	$ 690,771.00	$ 100,640.57
Expenditures				
Instruction	-	103,805.00	$ -	$ 103,805.00
Facility Acquisition & Construction Services				
Land Improvement	980,614.25	112,080.00	900,000.00	(787,920.00)
Architecture and Engineering	-	103,762.76	-	103,762.76
Debt Service				
Finance Lease - Turf Project	462,476.95	-	-	-
Total Expenditures	1,443,091.20	319,647.76	$ 900,000.00	$ (580,352.24)
Receipts Over (Under) Expenditures	(760,452.30)	471,763.81		
Unencumbered Cash, Beginning	1,056,400.62	295,948.32		
Unencumbered Cash, Ending	$ 295,948.32	$ 767,712.13		

UNIFIED SCHOOL DISTRICT #249
Frontenac, Kansas
DRIVER TRAINING FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2025
(With Comparative Actual Amounts for the Year Ended June 30, 2024)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Local Sources				
Other Revenue	$ 4,832.00	$ 3,236.00	$ -	$ 3,236.00
State Sources				
State Aid	5,075.00	2,030.00	2,700.00	(670.00)
Total Receipts	9,907.00	5,266.00	$ 2,700.00	$ 2,566.00
Expenditures				
Instruction	8,167.60	10,525.65	$ 10,100.00	$ 425.65
Support Services				
Operations and Maintenance	167.93	38.54	500.00	(461.46)
Total Expenditures	8,335.53	10,564.19	$ 10,600.00	$ (35.81)
Receipts Over (Under) Expenditures	1,571.47	(5,298.19)		
Unencumbered Cash, Beginning	24,857.93	26,429.40		
Unencumbered Cash, Ending	$ 26,429.40	$ 21,131.21		

UNIFIED SCHOOL DISTRICT #249
Frontenac, Kansas
FOOD SERVICE FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2025
(With Comparative Actual Amounts for the Year Ended June 30, 2024)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Local Sources				
Food Service Sales	$ 164,274.42	$ 174,619.27	$ 222,288.00	$ (47,668.73)
Miscellaneous	-	213.64	-	213.64
State Sources				
Food Service Aid	4,731.93	5,037.62	3,700.00	1,337.62
Federal Sources				
Child Nutrition Aid	380,891.49	364,914.95	336,084.00	28,830.95
Operating Transfers from				
General Fund	55,525.63	87,540.00	60,000.00	27,540.00
Total Receipts	605,423.47	632,325.48	$ 622,072.00	$ 10,253.48
Expenditures				
Operation of Non-Instructional Services				
Food Service Operations	620,916.74	632,300.56	$ 700,000.00	$ (67,699.44)
Total Expenditures	620,916.74	632,300.56	$ 700,000.00	$ (67,699.44)
Receipts Over (Under) Expenditures	(15,493.27)	24.92		
Unencumbered Cash, Beginning	125,512.79	110,019.52		
Unencumbered Cash, Ending	$ 110,019.52	$ 110,044.44		

UNIFIED SCHOOL DISTRICT #249
Frontenac, Kansas
PROFESSIONAL DEVELOPMENT FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2025
(With Comparative Actual Amounts for the Year Ended June 30, 2024)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
State Sources				
Professional Development Aid	$ 4,370.00	$ 8,888.00	$ 8,250.00	$ 638.00
Operating Transfers from				
General Fund	36,000.00	66,112.00	50,000.00	16,112.00
Total Receipts	40,370.00	75,000.00	$ 58,250.00	$ 16,750.00
Expenditures				
Support Services				
Instructional Support	40,125.59	74,999.19	$ 75,000.00	$ (0.81)
Total Expenditures	40,125.59	74,999.19	$ 75,000.00	$ (0.81)
Receipts Over (Under) Expenditures	244.41	0.81		
Unencumbered Cash, Beginning	72,278.81	72,523.22		
Unencumbered Cash, Ending	$ 72,523.22	$ 72,524.03		

UNIFIED SCHOOL DISTRICT #249
Frontenac, Kansas
SUMMER SCHOOL FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Fiscal Year Ended June 30, 2025
(With Comparative Actual Amounts for the Year Ended June 30, 2024)

	Prior Year Actual	Current Year Actual
Receipts		
Federal Sources		
Federal Grant	$ -	$ -
Total Receipts	-	-
Expenditures	-	
Instruction	-	-
Total Expenditures	-	-
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	0.08	0.08
Unencumbered Cash, Ending	$ 0.08	$ 0.08

UNIFIED SCHOOL DISTRICT #249
Frontenac, Kansas
SPECIAL EDUCATION FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2025
(With Comparative Actual Amounts for the Year Ended June 30, 2024)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Local Sources				
Other Revenue	$ 18,770.17	$ 17,019.77	$ 25,000.00	$ (7,980.23)
Operating Transfers from:				
General Fund	1,462,000.00	1,248,532.55	1,350,000.00	(101,467.45)
Supplemental General Fund	-	370,499.00	415,000.00	(44,501.00)
Total Receipts	1,480,770.17	1,636,051.32	$ 1,790,000.00	$ (153,948.68)
Expenditures	-			
Instruction	1,406,631.42	1,535,985.53	$ 1,835,000.00	$ (299,014.47)
Support Services				
Student Support Service	2,827.00	10,784.51	5,000.00	5,784.51
General Administration	-	3,317.96	-	3,317.96
School Administration	-	26,370.46	-	26,370.46
Student Transportation Service	72,147.47	59,826.57	131,000.00	(71,173.43)
Total Expenditures	1,481,605.89	1,636,285.03	$ 1,971,000.00	$ (334,714.97)
Receipts Over (Under) Expenditures	(835.72)	(233.71)		
Unencumbered Cash, Beginning	346,725.40	345,889.68		
Unencumbered Cash, Ending	$ 345,889.68	$ 345,655.97		

UNIFIED SCHOOL DISTRICT #249
Frontenac, Kansas
VOCATIONAL EDUCATION FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2025
(With Comparative Actual Amounts for the Year Ended June 30, 2024)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Federal Sources				
Federal Grants	$ -	$ 1,975.91	$ -	$ 1,975.91
Operating Transfers from General Fund	394,985.78	406,140.25	460,000.00	(53,859.75)
Total Receipts	394,985.78	408,116.16	$ 460,000.00	$ (51,883.84)
Expenditures	-			
Instruction	394,985.78	408,116.16	$ 460,000.00	$ (51,883.84)
Total Expenditures	394,985.78	408,116.16	$ 460,000.00	$ (51,883.84)
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	$ -	$ -		

UNIFIED SCHOOL DISTRICT #249
Frontenac, Kansas
KPERS SPECIAL RETIREMENT CONTRIBUTIONS FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2025
(With Comparative Actual Amounts for the Year Ended June 30, 2024)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
State Sources				
KPERS	$ 878,194.19	$ 848,106.31	$ 948,450.00	$ (100,343.69)
Total Receipts	878,194.19	848,106.31	$ 948,450.00	$ (100,343.69)
Expenditures				
Instruction	604,605.67	592,436.46	$ 674,450.00	$ (82,013.54)
Support Services				
Student Support	36,649.24	35,489.92	42,000.00	(6,510.08)
Instructional Support	26,930.83	27,146.80	30,000.00	(2,853.20)
General Administration	34,109.65	27,160.91	37,000.00	(9,839.09)
School Administration	63,446.30	59,631.22	67,000.00	(7,368.78)
Central Services	9,475.77	8,967.98	12,000.00	(3,032.02)
Operations and Maintenance	62,140.22	54,856.00	66,000.00	(11,144.00)
Student Transportation Services	16,672.01	20,069.99	20,000.00	69.99
Operation of Non-Instructional Services				
Food Service Operations	24,164.50	22,347.03	-	22,347.03
Total Expenditures	878,194.19	848,106.31	$ 948,450.00	$ (100,343.69)
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	$ -	$ -		

UNIFIED SCHOOL DISTRICT #249
Frontenac, Kansas
CONTINGENCY RESERVE FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Fiscal Year Ended June 30, 2025
(With Comparative Actual Amounts for the Year Ended June 30, 2024)

	Prior Year Actual	Current Year Actual
Receipts		
Operating Transfers from General Fund	$ -	$ -
Total Receipts	-	-
Expenditures	-	
Operating Transfers to Supplemental General	-	-
Total Expenditures	-	-
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	300,000.00	300,000.00
Unencumbered Cash, Ending	$ 300,000.00	$ 300,000.00

UNIFIED SCHOOL DISTRICT #249
Frontenac, Kansas
TEXTBOOK RENTAL FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Fiscal Year Ended June 30, 2025
(With Comparative Actual Amounts for the Year Ended June 30, 2024)

	Prior Year Actual	Current Year Actual
Receipts		
Local Sources		
Student Fees	$ 37,346.00	$ 40,863.00
Other Receipts		
Miscellaneous	26,495.00	29,970.00
Total Receipts	63,841.00	70,833.00
Expenditures		
Instruction	48,567.17	55,158.07
Total Expenditures	48,567.17	55,158.07
Receipts Over (Under) Expenditures	15,273.83	15,674.93
Unencumbered Cash, Beginning	120,419.68	135,693.51
Unencumbered Cash, Ending	$ 135,693.51	$ 151,368.44

UNIFIED SCHOOL DISTRICT #249
Frontenac, Kansas
TITLE I FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Fiscal Year Ended June 30, 2025
(With Comparative Actual Amounts for the Year Ended June 30, 2024)

	Prior Year Actual	Current Year Actual
Receipts		
Federal Sources		
Federal Grants	$ 136,641.00	$ 140,919.00
Total Receipts	136,641.00	140,919.00
Expenditures		
Instruction	136,641.00	140,919.00
Total Expenditures	136,641.00	140,919.00
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ -

UNIFIED SCHOOL DISTRICT #249
Frontenac, Kansas
TITLE II FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Fiscal Year Ended June 30, 2025
(With Comparative Actual Amounts for the Year Ended June 30, 2024)

	Prior Year Actual	Current Year Actual
Receipts		
Federal Sources		
Federal Grants	$ 20,041.00	$ 20,534.00
Total Receipts	20,041.00	20,534.00
Expenditures		
Instruction	20,041.00	20,534.00
Total Expenditures	20,041.00	20,534.00
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ -

UNIFIED SCHOOL DISTRICT #249
Frontenac, Kansas
ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Fiscal Year Ended June 30, 2025
(With Comparative Actual Amounts for the Year Ended June 30, 2024)

	Prior Year Actual	Current Year Actual
Receipts		
Federal Sources		
Federal Grants	$ 331,383.00	$ 270,461.00
Total Receipts	331,383.00	270,461.00
Expenditures		
Instruction	306,724.29	153,251.20
Total Expenditures	306,724.29	153,251.20
Receipts Over (Under) Expenditures	24,658.71	117,209.80
Unencumbered Cash, Beginning	(141,868.51)	(117,209.80)
Unencumbered Cash, Ending	$ (117,209.80)	$ -

UNIFIED SCHOOL DISTRICT #249
Frontenac, Kansas
GIFTS AND GRANT FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Fiscal Year Ended June 30, 2025
(With Comparative Actual Amounts for the Year Ended June 30, 2024)

	Prior Year Actual	Current Year Actual
Receipts		
Local Sources		
Donations	$ 178,575.30	$ 59,391.49
State Sources		
Safe and Secure Schools	13,484.00	13,644.00
Federal Sources		
Federal Grants	254,152.66	39,756.62
Total Receipts	446,211.96	112,792.11
Expenditures		
Instruction	82,492.50	82,082.85
Support Services		
Student Support	59,726.49	-
Debt Service		
Finance Lease - Turf Project	109,600.00	-
Total Expenditures	251,818.99	82,082.85
Receipts Over (Under) Expenditures	194,392.97	30,709.26
Unencumbered Cash, Beginning	(213,193.16)	(18,800.19)
Unencumbered Cash, Ending	$ (18,800.19)	$ 11,909.07

UNIFIED SCHOOL DISTRICT #249
Frontenac, Kansas
OTHER GRANTS FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Fiscal Year Ended June 30, 2025
(With Comparative Actual Amounts for the Year Ended June 30, 2024)

	Prior Year Actual	Current Year Actual
Receipts		
Local Sources		
Local Grant	$ 10,000.00	$ 10,000.00
State Sources		
State Grant	160,000.00	171,000.00
Total Receipts	170,000.00	181,000.00
Expenditures		
Instruction	170,000.00	181,000.00
Total Expenditures	170,000.00	181,000.00
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ -

UNIFIED SCHOOL DISTRICT #249
Frontenac, Kansas
RECREATION COMMISSION FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2025
(With Comparative Actual Amounts for the Year Ended June 30, 2024)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Local Sources				
Ad Valorem Tax	$ 55,656.94	$ 57,933.22	$ 55,350.00	$ 2,583.22
Delinquent Tax	918.42	861.40	874.00	(12.60)
County Sources				
Motor Vehicle Tax	10,147.59	10,254.41	9,034.00	1,220.41
Recreational Vehicle Tax	100.99	84.58	200.00	(115.42)
Commercial Vehicle Tax	411.07	377.51	452.00	(74.49)
In Lieu of Taxes	404.50	-		-
Total Receipts	67,639.51	69,511.12	$ 65,910.00	$ 3,601.12
Expenditures				
Community Service Operations	70,750.00	68,100.00	$ 68,100.00	$ -
Total Expenditures	70,750.00	68,100.00	$ 68,100.00	$ -
Receipts Over (Under) Expenditures	(3,110.49)	1,411.12		
Unencumbered Cash, Beginning	5,913.51	2,803.02		
Unencumbered Cash, Ending	$ 2,803.02	$ 4,214.14		

UNIFIED SCHOOL DISTRICT #249
Frontenac, Kansas
SCHOLARSHIP FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Fiscal Year Ended June 30, 2025
(With Comparative Actual Amounts for the Year Ended June 30, 2024)

	Prior Year Actual	Current Year Actual
Receipts		
Local Sources		
Interest on Idle Funds	$ 1,000.61	$ 75.85
Donations	16,928.28	9,600.50
Total Receipts	17,928.89	9,676.35
Expenditures		
Scholarships	8,824.44	18,671.20
Total Expenditures	8,824.44	18,671.20
Receipts Over (Under) Expenditures	9,104.45	(8,994.85)
Unencumbered Cash, Beginning	39,685.65	48,790.10
Unencumbered Cash, Ending	$ 48,790.10	$ 39,795.25

UNIFIED SCHOOL DISTRICT #249
Frontenac, Kansas
AGENCY FUNDS
Schedule of Receipts and Cash Disbursements
Regulatory Basis
For the Fiscal Year Ended June 30, 2025

	Beginning Cash Balances	Receipts	Cash Disbursements	Ending Cash Balances
Agency Funds				
Frontenac Elementary School				
Elementary	$ 667.31	$ -	$ -	$ 667.31
Operation Wrap	526.07	-	63.08	462.99
SFA Incentive	163.55	-	-	163.55
Raider Runners	1,000.00	-	1,000.00	-
Frontenac Junior High School				
Sales Tax	5.89	1,407.72	475.29	938.32
Drama Club	0.87	-	-	0.87
Cheer	1,761.34	1,378.70	1,133.00	2,007.04
Student Council	271.44	449.46	382.08	338.82
Student Services	610.40	5,168.79	5,276.21	502.98
Yearbook	213.25	130.00	55.00	288.25
Concession Stand	100.00	-	-	100.00
Trip	11,968.86	13,522.71	25,415.62	75.95
Frontenac High School				
Sales Tax	-	10,707.04	10,706.96	0.08
Baseball	2,470.63	1,469.37	-	3,940.00
Basketball - Boys	77.29	3,432.83	1,654.44	1,855.68
Basketball - Girls	2,483.66	3,072.82	1,260.00	4,296.48
Class of 2029	9,696.07	1,562.16	11,213.24	44.99
Class of 2024	60.87	-	60.87	-
Class of 2026	12,626.72	6,321.49	11,173.81	7,774.40
Class of 2027	5,792.68	19,019.29	12,016.00	12,795.97
Class of 2028	-	8,419.98	3,000.00	5,419.98
Cross Country	92.02	1,000.00	390.86	701.16
Dance Team	781.63	4,981.40	2,344.50	3,418.53
Drama	7,748.84	11,992.20	14,049.93	5,691.11
FCCLA	1,121.38	-	-	1,121.38
Football	1,922.87	4,975.00	4,246.61	2,651.26
Chess Club	2,959.33	75.00	460.28	2,574.05
Forensics	4,539.40	3,197.39	4,017.50	3,719.29
Golf - Boys	553.26	770.00	189.00	1,134.26
Golf - Girls	466.71	-	58.00	408.71
H.S. Cheer	1,976.34	10,990.44	11,318.72	1,648.06
Band	3,033.49	3,718.26	2,392.16	4,359.59
NHS	163.01	650.00	650.00	163.01
Safe Club	1,097.96	100.00	658.35	539.61
Pep Club	143.38	-	-	143.38

UNIFIED SCHOOL DISTRICT #249
Frontenac, Kansas
AGENCY FUNDS
Schedule of Receipts and Cash Disbursements
Regulatory Basis
For the Fiscal Year Ended June 30, 2025

	Beginning Cash Balances	Receipts	Cash Disbursements	Ending Cash Balances
Agency Funds				
Frontenac High School (Continued)				
FCA	$ 453.83	$ 3,115.00	$ 1,271.93	$ 2,296.90
Scholars Bowl	193.21	-	-	193.21
Softball	1,545.02	14,184.61	13,754.43	1,975.20
Spanish Club	97.59	-	-	97.59
STUCO	3,159.50	9,515.58	10,113.37	2,561.71
Student Service	14,048.31	11,539.36	9,547.34	16,040.33
Track	499.87	2,855.22	3,343.18	11.91
TSA	11,937.53	27,593.34	29,248.60	10,282.27
Volleyball	3,773.55	5,457.50	1,722.21	7,508.84
Woodwork	786.05	12.00	-	798.05
Wrestling	1,438.65	6,575.00	2,724.07	5,289.58
Yearbook	5,681.13	5,377.00	332.69	10,725.44
HS Concessions	4,005.53	51,603.56	48,783.37	6,825.72
Interact	400.00	1,375.48	713.06	1,062.42
HOSA	2,462.93	11,322.45	8,422.62	5,362.76
Girls Wrestling	-	6,800.64	6,499.35	301.29
Choir	62.03	4,091.81	3,133.67	1,020.17
Weightlifting	6,524.50	1,238.45	7,733.54	29.41
Score Table Adv	145.65	-	145.65	-
Totals	$ 134,311.40	$ 281,169.05	$ 273,150.59	$ 142,329.86

Schedule 4

UNIFIED SCHOOL DISTRICT #249

Frontenac, Kansas

DISTRICT ACTIVITY FUNDS

Summary of Receipts, Expenditures, and Unencumbered Cash

Regulatory Basis

For the Fiscal Year Ended June 30, 2025

Funds	Beginning Unencumbered Cash Balances	Receipts	Expenditures	Ending Unencumbered Cash Balances	Plus Encumbrances and Accounts Payable	Ending Cash Balances June 30, 2025
Gate Receipts						
Middle School						
Athletic	$ 2,684.09	$ 17,361.28	$ 16,101.78	$ 3,943.59	$ -	$ 3,943.59
High School						
Athletic	31.47	64,919.30	64,466.36	484.41	-	484.41
Sub-Total Gate Receipts	2,715.56	82,280.58	80,568.14	4,428.00	-	4,428.00
Total District Activity Funds	$ 2,715.56	$ 82,280.58	$ 80,568.14	$ 4,428.00	$ -	$ 4,428.00