DOUGLASS UNIFIED SCHOOL DISTRICT NO. 396
DOUGLASS, KANSAS

FINANCIAL STATEMENT
JUNE 30, 2026

DOUGLASS UNIFIED SCHOOL DISTRICT NO. 396
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INDEPENDENT AUDITOR'S REPORT

Board of Education
Douglass Unified School District No. 396
Douglass, Kansas

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of **Douglass Unified School District No. 396, Douglass, Kansas**, as of and for the year ended **June 30, 2026,** and the related notes to the financial statement.

Adverse and Unmodified Opinions

Adverse Opinion on Accounting Principles Generally Accepted in the United States of America
In our opinion, because of the significance of the matter discussed in the Basis for Adverse and Unmodified Opinions section of our report, the accompanying financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of **Douglass Unified School District No. 396, Douglass, Kansas,** or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting
In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of **Douglass Unified School District No. 396, Douglass, Kansas,** 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 1.

Basis for Adverse and Unmodified Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the *Kansas Municipal Audit and Accounting Guide*. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statement section of the report. We are required to be independent of **Douglass Unified School District No. 396, Douglass, Kansas,** and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our adverse and unmodified audit opinions.

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Board of Education
Douglass Unified School District No. 396

Matter Giving Rise to Adverse Opinion on Accounting Principles Generally Accepted in the United State of America
As discussed in Note 1 of the financial statement, the financial statement is prepared by **Douglass Unified School District No. 396, Douglass, Kansas,** on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Responsibilities of Management for the Financial Statement

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

In preparing the financial statement, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about **Douglass Unified School District No. 396, Douglass, Kansas'** ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

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 auditing standards generally accepted in the United States of America will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statement.

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statement.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the **Douglass Unified School District No. 396, Douglass, Kansas'** internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statement.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the **Douglass Unified School District No. 396, Douglass, Kansas'** ability to continue as a going concern for a reasonable period of time.

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

Supplementary Information

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

Board of Education
Douglass Unified School District No. 396

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of the **Douglass Unified School District No. 396, Douglass, Kansas**, as of and for the year ended June 30, 2025, and have issued our report thereon dated September 30, 2025, which contained an unmodified opinion on the basic 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/oar/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, 2025 (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 1.

BFR CPA, LLC
BFR CPA, LLC
September 30, 2026

DOUGLASS UNIFIED SCHOOL DISTRICT NO. 396
SUMMARY OF CASH RECEIPTS, EXPENDITURES,
AND UNENCUMBERED CASH
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2026

Fund	Beginning Unencumbered Cash Balance	Prior Year Canceled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
General Fund	$ 0	$ 0	$ 5,868,625	$ 5,868,625	$ 0	$ 15,794	$ 15,794
Special Purpose Funds							
Supplemental General	87,297	0	1,960,640	1,993,486	54,451	3,599	58,050
Preschool-Aged At-Risk	0	0	43,138	43,138	0	0	0
At Risk (K-12)	28,849	0	767,218	784,697	11,370	0	11,370
Bilingual Education	444	0	797	1,241	0	0	0
Virtual Education	5,000	0	0	2,482	2,518	2,481	4,999
Capital Outlay	308,107	0	733,101	937,878	103,330	30,749	134,079
Driver Training	28,862	0	10,616	33,586	5,892	0	5,892
Food Service	20,000	0	336,239	347,912	8,327	250	8,577
Professional Development	10,000	0	20,082	24,494	5,588	290	5,878
Special Education	23,538	0	991,445	994,983	20,000	2,000	22,000
Career and Postsecondary Education	0	0	292,572	292,572	0	308	308
KPERS Contribution	0	0	635,089	635,089	0	0	0
Recreation Commission	1,682	0	56,894	57,680	896	0	896
Federal Funds	0	0	158,175	158,175	0	0	0
Gifts and Grants	6,176	0	13,831	12,364	7,643	5,967	13,610
Contingency Reserve	344,511	0	0	77,187	267,324	0	267,324
Textbook & Student Material Revolving	78,391	0	27,934	66,390	39,935	0	39,935
District Activity Funds	23,260	0	106,916	104,053	26,123	0	26,123
Bond & Interest Fund	1,718,082	0	829,105	764,663	1,782,524	0	1,782,524
	$ 2,684,199	$ 0	$ 12,852,417	$ 13,200,695	$ 2,335,921	$ 61,438	$ 2,397,359

Composition of Cash:	Checking Accounts	$ 2,497,764
	Agency Funds	(100,405)
		$ 2,397,359

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

DOUGLASS UNIFIED SCHOOL DISTRICT NO. 396
NOTES TO FINANCIAL STATEMENT
JUNE 30, 2026

Note 1 - Summary of Significant Accounting Policies:

Financial Reporting Entity

Douglass Unified School District No. 396 is a municipal corporation established under State of Kansas statutes designed to meet educational requirements at the primary and secondary levels in and around Douglass, Kansas. The District is governed by an elected seven-member Board of Education. The District's financial statement includes all funds over which the Board of Education exercises financial responsibility. Financial responsibility includes appointment of governing body members, designation of management, the ability to significantly influence operations and accountability for fiscal matters.

KMAAG Regulatory Basis of Presentation Fund Definitions:

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

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

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

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

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

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

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

Budget and Tax Cycle

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

1. Preparation of the budget for the succeeding calendar year on or before August 1st.
2. Publication in local newspaper on or before September 11th, of the proposed budget and notice of public hearing.
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 statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in regulatory receipts other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication, the hearing may be held and the governing body may amend the budget at that time. There were no budget amendments for the year ended June 30, 2026.

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

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

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

Federal Funds	Gifts and Grants Fund
Contingency Reserve Fund	Textbook & Student Material Revolving Fund
District Activity Funds	

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

Note 2 - Defined Benefit Pension Plan:

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

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

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

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

The 2022 Legislature passed Senate Bill 421, which authorized the State of Kansas to transfer $1.125 billion from the State General Fund directly to KPERS in Fiscal Years 2022 and 2025. The first $253.9 million paid off outstanding accounts receivable for KPERS-School employer contributions withheld in Fiscal Year 2017 and Fiscal Year 2019 while the remaining $871.1 million was applied to the KPERS-School unfunded actuarial liability. In Fiscal Year 2022, $600 million was transferred in May/June 2022.

In addition, Senate Bill 421 authorizes two additional transfers in Fiscal Year 2025 which totaled $271 million. The first transfer of $146.1 million was received on August 1, 2022. The second transfer of $125 million was received on December 1, 2022.

The State of Kansas is required to contribute the statutory required employer's share except for retired District employees. The District is responsible for the employer's portion of the cost for retired District employees. The District received and remitted amounts equal to the statutory contribution rate, which totaled $635,089 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 $5,045,342. 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 within KPERS for the fiscal year ended June 30, 2026. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

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

Note 3 - Compensated Absences:

Vacation
Full time twelve-month employees earn vacation time at the rate of ten days per year. Employees with ten years of service will receive 15 days of vacation. Employees working less than full time and twelve months are not eligible for vacation pay. Requests to use vacation must be made at least two weeks in advance and must be approved by the employee's director and the Superintendent. The maximum vacation carry-over will be limited to 5 days. Upon leaving the District the employee shall be paid for accumulated vacation time at the employee's regular rate of pay.

Sick Leave
Full-time employees will be credited with ten days of sick leave on the first day of employment; thereafter employees will receive ten additional days at the beginning of each fiscal year. Twelve-month employees will be credited with twelve days of paid leave on the first day of employment; thereafter employees will receive twelve days for each fiscal year. Part-time employees will be credited with a proration of ten days on the first day of employment; thereafter employees will receive a proration of ten additional days. Unused sick leave will be allowed to accumulate to 80 days. Upon retirement (at minimum age of 55) the employee shall receive termination pay at the rate of sixty dollars per day for all accumulated sick leave up to a maximum of forty days.

It is the policy of the District to record vacation and sick leave benefits as expenditures when paid, since the likelihood of ever having to pay these maximum amounts is not anticipated or a probable event.

Note 4 - Post Employment Benefits:

The District sponsors an IRC 403(b) defined contribution retirement plan. The plan covers each administrator, teacher, and classified employee. Participants are vested based on years of service and a vested percentage ranging from 0% for 1-5 years of service to 100% after 15 years of service with percentage increase by 10% for each year of service starting with the 6th year of service. The District's contribution is $500 per contract year for each classified employee working a minimum of 3 base hours per day, $1,000 per contract year for those employees with a bachelor's degree in the area in which they are employed, a district director, teacher or administrator. Contributions will be prorated for employees who work less than full-time or less than a full contract year. Eligible employees may voluntarily contribute from their salary an amount of their choosing to their employee paid account. Voluntary contributions may not exceed the amount allowed by Federal and State laws.

The District allows employees to take early retirement and collect annual payments subject to certain eligibility requirements. Eligible employees can retire anytime up to age 65 and collect early retirement benefits. Employees must choose between the Defined Contribution 403(b) Retirement and the Early Retirement plans. The employee must apply for the early phase out option by April 1, 2021.

It is the policy of the District to record retirement benefits as expenditures when paid. During the year, the District paid $4,461 for postemployment benefits for one former employee under the early retirement plan and $55,724 for current employees under the Defined contribution Retirement Plan.

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

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

Note 5 - Other Post Employment Benefits:

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

Note 6 - Litigation:

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

Note 7 - Contingencies:

Grant Programs
The District participates in various federal and state grant programs. These grant programs are often subject to additional audits by agents of the granting agency, the purpose of which is to ensure compliance with the specific conditions of the grant. Any liability for reimbursement which may arise as a result of these audits cannot be reasonably determined at this time, although it is believed the amount, if any, would not be material.

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

Note 8 - Deposits:

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

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

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 $2,497,764 and the bank balance was $3,074,081. The bank balance is held by one bank resulting in a concentration of credit risk. Of the bank balance, $250,000 was covered by federal depository insurance $2,824,081 was secured by the Kansas Collateral Pool.

Note 9 - Interfund Transactions:

Operating transfers in accordance with K.S.A. 72-5167 and 72-5143 were as follows:

	Transfer to:							
Transfer from:	Preschool-Aged At-Risk	At Risk (K-12)	Bilingual Education	Food Service	Professional Development	Special Education	Career and Postsecondary Education	Total
General Fund	$ 29,399	$ 580,030	$ 0	$ 0	$ 0	$ 619,443	$ 222,118	$ 1,450,990
Supplemental General Fund	13,739	187,188	797	38,124	20,082	356,638	70,454	687,022
	$ 43,138	$ 767,218	$ 797	$ 38,124	$ 20,082	$ 976,081	$ 292,572	$ 2,138,012

Note 10 - Long-Term Debt:

Principal payments are due annually for general obligation bonds on September 1. Interest payments are due semi-annually on March 1 and September 1.

Terms for long-term liabilities for the District for the year ended June 30, 2026, were as follows:

Issue	Interest Rate	Date of Issue	Amount of Issue	Date of Final Maturity
General Obligation Bonds 2016 Series	2.00 - 3.00	6/1/2016	$ 8,990,000	9/1/2034

Changes in long-term liabilities for the District for the year ended June 30, 2026, were as follows:

Issue	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
General Obligation Bonds 2016 Series	$ 6,760,000	$ 0	$ 595,000	$ 6,165,000	$ 169,663

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

	Principal	Interest	Total Principal and Interest
2027	$ 610,000	$ 154,637	$ 764,637
2028	630,000	141,450	771,450
2029	650,000	127,050	777,050
2030	665,000	111,425	776,425
2031	685,000	94,550	779,550
2032 - 2035	2,925,000	177,394	3,102,394
	$ 6,165,000	$ 806,506	$ 6,971,506

Note 11 - Reimbursed Expenditures:

The District records reimbursable expenditures in the fund that makes the disbursement and records reimbursements as a receipt to the fund that receives the reimbursement. For purposes of budgetary comparisons, the expenditures are properly offset by the reimbursements under the KMAAG regulatory basis of accounting.

Note 12 - Subsequent Events:

The District has evaluated subsequent events through September 30, 2026, the date which the financial statement was available to be issued.

REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION

DOUGLASS UNIFIED SCHOOL DISTRICT NO. 396
SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2026

	Certified Budget	Adjustment to Comply with Legal Max	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance - Over (Under)
General Fund	$ 6,171,880	$ (314,166)	$ 10,911	$ 5,868,625	$ 5,868,625	$ 0
Special Purpose Funds						
Supplemental General	2,032,363	(38,877)	0	1,993,486	1,993,486	0
Preschool-Aged At-Risk	49,800	0	0	49,800	43,138	(6,662)
At Risk (K-12)	882,000	0	0	882,000	784,697	(97,303)
Bilingual Education	1,257	0	0	1,257	1,241	(16)
Virtual Education	57,400	0	0	57,400	2,482	(54,918)
Capital Outlay	1,045,629	0	0	1,045,629	937,878	(107,751)
Driver Training	33,586	0	0	33,586	33,586	0
Food Service	394,551	0	0	394,551	347,912	(46,639)
Professional Development	47,050	0	0	47,050	24,494	(22,556)
Special Education	1,034,099	0	0	1,034,099	994,983	(39,116)
Career and Postsecondary Education	324,750	0	0	324,750	292,572	(32,178)
KPERS Contribution	676,549	0	0	676,549	635,089	(41,460)
Recreation Commission	57,680	0	0	57,680	57,680	0
Federal Funds	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	158,175	XXXXXXXXXX
Gifts and Grants	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	12,364	XXXXXXXXXX
Contingency Reserve	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	77,187	XXXXXXXXXX
Textbook & Student Material Revolving	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	66,390	XXXXXXXXXX
District Activity Funds	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	104,053	XXXXXXXXXX
Bond & Interest Fund	765,163	0	0	765,163	764,663	(500)
	$ 13,573,757	$ (353,043)	$ 10,911	$ 13,231,625	$ 13,200,695	$ (449,099)

DOUGLASS UNIFIED SCHOOL DISTRICT NO. 396
SCHEDULE OF CASH 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	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 4,678	$ 10,911	$ 0	$ 10,911
State Sources	6,019,132	5,857,714	6,171,880	(314,166)
	6,023,810	5,868,625	$ 6,171,880	$ (303,255)
Expenditures				
Instruction	2,412,887	2,312,387	$ 2,499,403	$ (187,016)
Student Support Services	142,257	123,862	153,100	(29,238)
Instructional Support Staff	164,115	170,464	131,200	39,264
General Administration	245,626	231,414	246,550	(15,136)
School Administration	505,061	515,040	422,100	92,940
Central Services	145,820	142,209	153,600	(11,391)
Operations & Maintenance	729,938	645,966	727,100	(81,134)
Student Transportation Services	263,793	267,771	269,150	(1,379)
Other Support Services	2,945	2,192	4,000	(1,808)
Community Services Operations	1,417	6,330	2,000	4,330
Transfers	1,409,951	1,450,990	1,563,677	(112,687)
Adjustment to Comply with Legal Max	0	0	(314,166)	314,166
Adjustment for Qualifying Budget Credits	0	0	10,911	(10,911)
	6,023,810	5,868,625	$ 5,868,625	$ 0
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 0	$ 0		

DOUGLASS UNIFIED SCHOOL DISTRICT NO. 396
SCHEDULE OF CASH 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	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 894,337	$ 863,570	$ 835,147	$ 28,423
County Sources	79,759	82,784	75,853	6,931
State Sources	1,108,375	1,014,286	1,034,066	(19,780)
	2,082,471	1,960,640	$ 1,945,066	$ 15,574
Expenditures				
Instruction	924,849	876,368	$ 936,415	$ (60,047)
Student Support Services	11,887	2,507	12,000	(9,493)
Instructional Support Staff	78,422	81,233	81,000	233
General Administration	10,666	10,801	11,000	(199)
School Administration	51,053	49,147	53,000	(3,853)
Central Services	122,319	125,716	125,000	716
Operations & Maintenance	124,858	142,684	133,648	9,036
Student Transportation Services	19,076	18,008	25,000	(6,992)
Transfers	677,609	687,022	655,300	31,722
Adjustment to Comply with Legal Max	0	0	(38,877)	38,877
	2,020,739	1,993,486	$ 1,993,486	$ 0
Receipts Over (Under) Expenditures	61,732	(32,846)		
Unencumbered Cash, Beginning	25,565	87,297		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 87,297	$ 54,451		

DOUGLASS UNIFIED SCHOOL DISTRICT NO. 396
SCHEDULE OF CASH 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)

Preschool-Aged At-Risk Fund		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Cash Receipts				
Transfers	$ 36,983	$ 43,138	$ 49,800	$ (6,662)
	36,983	43,138	$ 49,800	$ (6,662)
Expenditures				
Instruction	46,477	43,138	$ 49,800	$ (6,662)
	46,477	43,138	$ 49,800	$ (6,662)
Receipts Over (Under) Expenditures	(9,494)	0		
Unencumbered Cash, Beginning	9,494	0		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 0	$ 0		

DOUGLASS UNIFIED SCHOOL DISTRICT NO. 396
SCHEDULE OF CASH 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 (K-12) Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Transfers	$ 714,750	$ 767,218	$ 853,151	$ (85,933)
	714,750	767,218	$ 853,151	$ (85,933)
Expenditures				
Instruction	732,815	638,859	$ 716,000	$ (77,141)
Student Support Services	184,609	145,838	166,000	(20,162)
	917,424	784,697	$ 882,000	$ (97,303)
Receipts Over (Under) Expenditures	(202,674)	(17,479)		
Unencumbered Cash, Beginning	231,523	28,849		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 28,849	$ 11,370		

DOUGLASS UNIFIED SCHOOL DISTRICT NO. 396
SCHEDULE OF CASH 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)

Bilingual Education Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Transfers	$ 404	$ 797	$ 1,219	$ (422)
	404	797	$ 1,219	$ (422)
Expenditures				
Instruction	960	1,241	$ 1,257	$ (16)
	960	1,241	$ 1,257	$ (16)
Receipts Over (Under) Expenditures	(556)	(444)		
Unencumbered Cash, Beginning	1,000	444		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 444	$ 0		

DOUGLASS UNIFIED SCHOOL DISTRICT NO. 396
SCHEDULE OF CASH 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)

Virtual Education Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Transfers	$ 16,794	$ 0	$ 52,400	$ (52,400)
	16,794	0	$ 52,400	$ (52,400)
Expenditures				
Instruction	21,794	2,482	$ 57,400	$ (54,918)
	21,794	2,482	$ 57,400	$ (54,918)
Receipts Over (Under) Expenditures	(5,000)	(2,482)		
Unencumbered Cash, Beginning	10,000	5,000		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 5,000	$ 2,518		

DOUGLASS UNIFIED SCHOOL DISTRICT NO. 396
SCHEDULE OF CASH 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	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 553,143	$ 506,938	$ 513,061	$ (6,123)
County Sources	37,916	40,642	37,323	3,319
State Sources	217,256	185,521	186,853	(1,332)
Federal Sources	33,489	0	0	0
	841,804	733,101	$ 737,237	$ (4,136)
Expenditures				
Instruction	0	69,061	$ 72,263	$ (3,202)
Operations & Maintenance	717,718	536,094	623,366	(87,272)
Transportation	172,909	2,237	200,000	(197,763)
Facility Acquisition & Construction Services	100,049	330,486	150,000	180,486
	990,676	937,878	$ 1,045,629	$ (107,751)
Receipts Over (Under) Expenditures	(148,872)	(204,777)		
Unencumbered Cash, Beginning	456,953	308,107		
Prior Year Canceled Encumbrances	26	0		
Unencumbered Cash, Ending	$ 308,107	$ 103,330		

DOUGLASS UNIFIED SCHOOL DISTRICT NO. 396
SCHEDULE OF CASH 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	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 5,440	$ 6,136	$ 0	$ 6,136
State Sources	5,075	4,480	4,725	(245)
	10,515	10,616	$ 4,725	$ 5,891
Expenditures				
Instruction	12,413	28,990	$ 25,100	$ 3,890
Vehicle Operations, Maintenance Services	5,462	4,596	8,486	(3,890)
	17,875	33,586	$ 33,586	$ 0
Receipts Over (Under) Expenditures	(7,360)	(22,970)		
Unencumbered Cash, Beginning	36,222	28,862		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 28,862	$ 5,892		

DOUGLASS UNIFIED SCHOOL DISTRICT NO. 396
SCHEDULE OF CASH 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	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 108,954	$ 117,179	$ 175,441	$ (58,262)
State Sources	2,589	2,523	2,300	223
Federal Sources	174,403	178,413	196,810	(18,397)
Transfers	22,222	38,124	0	38,124
	308,168	336,239	$ 374,551	$ (38,312)
Expenditures				
Food Service Operation	348,168	347,912	$ 394,551	$ (46,639)
	348,168	347,912	$ 394,551	$ (46,639)
Receipts Over (Under) Expenditures	(40,000)	(11,673)		
Unencumbered Cash, Beginning	60,000	20,000		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 20,000	$ 8,327		

DOUGLASS UNIFIED SCHOOL DISTRICT NO. 396
SCHEDULE OF CASH 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)

Professional Development Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
State Sources	$ 3,193	$ 0	$ 0	$ 0
Transfers	28,383	20,082	37,050	(16,968)
	31,576	20,082	$ 37,050	$ (16,968)
Expenditures				
Instructional Support Staff	36,010	24,494	$ 47,050	$ (22,556)
	36,010	24,494	$ 47,050	$ (22,556)
Receipts Over (Under) Expenditures	(4,434)	(4,412)		
Unencumbered Cash, Beginning	14,434	10,000		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 10,000	$ 5,588		

DOUGLASS UNIFIED SCHOOL DISTRICT NO. 396
SCHEDULE OF CASH 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	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 7,836	$ 15,364	$ 10,000	$ 5,364
Transfers	955,389	976,081	1,000,607	(24,526)
	963,225	991,445	$ 1,010,607	$ (19,162)
Expenditures				
Instruction	973,446	958,400	$ 984,099	$ (25,699)
Student Transportation Services	44,790	36,583	50,000	(13,417)
	1,018,236	994,983	$ 1,034,099	$ (39,116)
Receipts Over (Under) Expenditures	(55,011)	(3,538)		
Unencumbered Cash, Beginning	78,549	23,538		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 23,538	$ 20,000		

DOUGLASS UNIFIED SCHOOL DISTRICT NO. 396
SCHEDULE OF CASH 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)

Career and Postsecondary Education Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Federal Sources	$ 1,940	$ 0	$ 100,000	$ (100,000)
Transfers	312,635	292,572	224,750	67,822
	314,575	292,572	$ 324,750	$ (32,178)
Expenditures				
Instruction	312,630	292,536	$ 322,750	$ (30,214)
Instructional Support Staff	1,945	36	2,000	(1,964)
	314,575	292,572	$ 324,750	$ (32,178)
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 0	$ 0		

DOUGLASS UNIFIED SCHOOL DISTRICT NO. 396
SCHEDULE OF CASH 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 Contribution Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
State Sources	$ 628,617	$ 635,089	$ 676,549	$ (41,460)
	628,617	635,089	$ 676,549	$ (41,460)
Expenditures				
Instruction	407,345	411,539	415,000	$ (3,461)
Student Support Services	29,545	29,849	35,000	(5,151)
Instructional Support Staff	28,916	29,214	30,000	(786)
General Administration	17,601	17,782	20,000	(2,218)
School Administration	52,175	52,712	55,500	(2,788)
Central Services	23,887	24,133	25,000	(867)
Operations & Maintenance	43,374	43,821	45,000	(1,179)
Student Transportation Services	22,379	20,323	25,000	(4,677)
Food Service Operation	3,395	5,716	26,049	(20,333)
	628,617	635,089	$ 676,549	$ (41,460)
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 0	$ 0		

DOUGLASS UNIFIED SCHOOL DISTRICT NO. 396
SCHEDULE OF CASH 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)

Recreation Commission Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 50,359	$ 51,814	$ 51,351	$ 463
County Sources	4,742	5,080	4,662	418
	55,101	56,894	$ 56,013	$ 881
Expenditures				
Community Services Operations	56,500	57,680	$ 57,680	$ 0
	56,500	57,680	$ 57,680	$ 0
Receipts Over (Under) Expenditures	(1,399)	(786)		
Unencumbered Cash, Beginning	3,081	1,682		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 1,682	$ 896		

DOUGLASS UNIFIED SCHOOL DISTRICT NO. 396
SCHEDULE OF CASH 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)

Bond & Interest Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 624,946	757,730	$ 744,037	$ 13,693
County Sources	70,870	71,375	65,716	5,659
	695,816	829,105	$ 809,753	$ 19,352
Expenditures				
Debt Service	767,288	764,663	$ 765,163	$ (500)
	767,288	764,663	$ 765,163	$ (500)
Receipts Over (Under) Expenditures	(71,472)	64,442		
Unencumbered Cash, Beginning	1,789,554	1,718,082		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 1,718,082	$ 1,782,524		

DOUGLASS UNIFIED SCHOOL DISTRICT NO. 396
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2026
(With Comparative Actual Totals for the Prior Year Ended June 30, 2025)

Federal Funds

	Prior Year Actual	Current Year Actual
Cash Receipts		
Federal Sources	$ 214,353	$ 158,175
	214,353	158,175
Expenditures		
Instruction	119,437	158,175
	119,437	158,175
Receipts Over (Under) Expenditures	94,916	0
Unencumbered Cash, Beginning	(94,916)	0
Prior Year Canceled Encumbrances	0	0
Unencumbered Cash, Ending	$ 0	$ 0

DOUGLASS UNIFIED SCHOOL DISTRICT NO. 396
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2026
(With Comparative Actual Totals for the Prior Year Ended June 30, 2025)

Gifts and Grants Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Local Sources	$ 11,962	$ 13,831
	11,962	13,831
Expenditures		
Instruction	8,254	11,646
Instructional Support Staff	1,344	280
Operations & Maintenance	85	90
Community Services Operations	1,853	348
	11,536	12,364
Receipts Over (Under) Expenditures	426	1,467
Unencumbered Cash, Beginning	5,750	6,176
Prior Year Canceled Encumbrances	0	0
Unencumbered Cash, Ending	$ 6,176	$ 7,643

DOUGLASS UNIFIED SCHOOL DISTRICT NO. 396
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2026
(With Comparative Actual Totals for the Prior Year Ended June 30, 2025)

Contingency Reserve Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Transfers	$ 0	$ 0
	0	0
Expenditures		
Instruction	0	77,187
	0	77,187
Receipts Over (Under) Expenditures	0	(77,187)
Unencumbered Cash, Beginning	344,511	344,511
Prior Year Canceled Encumbrances	0	0
Unencumbered Cash, Ending	$ 344,511	$ 267,324

DOUGLASS UNIFIED SCHOOL DISTRICT NO. 396
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2026
(With Comparative Actual Totals for the Prior Year Ended June 30, 2025)

Textbook & Student Material Revolving Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Local Sources	$ 30,989	$ 27,934
	30,989	27,934
Expenditures		
Instruction	5,976	62,610
Support Services	2,516	3,780
	8,492	66,390
Receipts Over (Under) Expenditures	22,497	(38,456)
Unencumbered Cash, Beginning	55,894	78,391
Prior Year Canceled Encumbrances	0	0
Unencumbered Cash, Ending	$ 78,391	$ 39,935

DOUGLASS UNIFIED SCHOOL DISTRICT NO. 396
AGENCY FUNDS
SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2026

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Douglass Schools				
Band Fundraising	$ 9,060	$ 11,906	$ 10,650	$ 10,316
Weightlifting	652	0	150	502
Boys Basketball Fundraising	447	493	692	248
Cheer-Football	2,320	2,454	2,633	2,141
Cheer-Basketball	783	0	0	783
Softball Fundraising	1,100	368	506	962
HS Cheerleading	2,824	6,028	8,852	0
Football Fundraising	4,912	4,188	4,847	4,253
Chorus Fundraising	7,195	6,053	2,969	10,279
Musical	11,863	2,102	3,555	10,410
Madrigals	2,985	415	1,543	1,857
DHS News Team	297	0	0	297
Spirit Club	833	0	0	833
Clay Target Shooting Club	1,587	7,150	5,232	3,505
Stem Club	150	0	0	150
Art Club	975	375	171	1,179
Welding/Entrepreneurship Club	827	30	0	857
Forensics Fundraising	479	730	483	726
Entrepreneur Class	1,971	0	0	1,971
Baseball Fundraising	123	396	285	234
BASS Club	180	1,509	609	1,080
FCCLA	705	1,554	908	1,351
Students For The Cure	0	3,000	3,000	0
SADD	2,013	4,838	5,858	993
Tennis - Boys	458	0	401	57
Tennis - Girls	74	0	74	0
Track Fundraising	1,198	614	1,197	615
Cross Country Fundraising	2,444	550	802	2,192
	58,455	54,753	55,417	57,791

DOUGLASS UNIFIED SCHOOL DISTRICT NO. 396
AGENCY FUNDS
SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2026

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Douglass Schools				
Class of 2029	0	5,713	3,970	1,743
Class of 2028	2,097	2,448	0	4,545
Class of 2027	3,286	4,869	6,571	1,584
Class of 2026	318	0	0	318
Class of 2026	3,783	5,987	8,135	1,635
Class of 2024	0	2,200	2,200	0
Honor Society	171	405	260	316
FBLA	1,187	829	269	1,747
Gifted Classes	180	0	0	180
Scholars Bowl Fund	198	0	0	198
Kay	830	1,639	1,075	1,394
Student Council	233	4,324	3,120	1,437
Student Lounge	1,787	5,924	5,714	1,997
Student Activity	358	698	972	84
Creative Writing	49	0	0	49
Wrestling Fundraising	285	640	760	165
Wrestling Fundraising - Girls	99	497	225	371
Volleyball Fundraising	13,886	7,684	12,274	9,296
Girls Basketball Fund	591	4,947	3,911	1,627
Elem 5th Grade	317	0	0	317
MS Activity	702	2,004	712	1,994
MS Honor Society	1,371	73	94	1,350
MS Wrestling Fundraising	54	0	18	36
MS Girls Basketball	1,692	154	344	1,502
MS Boys Basketball	12	10	18	4
MS Volleyball	1,062	266	192	1,136
MS Art Club	115	1,140	602	653
MS Cheerleaders	1,043	2,063	926	2,180
CPL/HOA Basketball	60	0	0	60
	94,221	109,267	107,779	95,709
District Memorial	3,643	1,071	18	4,696
Total Agency Funds	$ 97,864	$ 110,338	$ 107,797	$ 100,405

DOUGLASS UNIFIED SCHOOL DISTRICT NO. 396
DISTRICT ACTIVITY FUNDS
SCHEDULE OF CASH RECEIPTS, EXPENDITURES,
AND UNENCUMBERED CASH
REGULATORY BASI6
FOR THE YEAR ENDED JUNE 30, 2026

Fund	Beginning Unencumbered Cash Balance	Prior Year Canceled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
HS Petty Cash	$ 0	$ 0	$ 1,804	$ 1,804	$ 0	$ 0	$ 0
General Athletic	0	0	798	798	0	0	0
HS Athletics	0	0	38,729	38,729	0	0	0
HS Athletic Fundraising	3,428	0	6,155	5,734	3,849	0	3,849
Concessions	3,940	0	31,247	29,207	5,980	0	5,980
Special Education	1,070	0	0	0	1,070	0	1,070
Elem Activity	1,230	0	246	113	1,363	0	1,363
Elem Courtesy Fund	4,179	0	600	646	4,133	0	4,133
Elem Staff Pop Fund	77	0	0	0	77	0	77
Elem Staff Activity	75	0	0	0	75	0	75
Elem Library	3,317	0	2,162	2,162	3,317	0	3,317
HS Coffee Sales	8	0	281	103	186	0	186
MS Courtesy	598	0	0	160	438	0	438
MS Athletics	0	0	13,157	13,157	0	0	0
MS Courage to Lead	0	0	380	337	43	0	43
MS Library	35	0	0	0	35	0	35
Vending	107	0	562	404	265	0	265
Interest	2,772	0	690	576	2,886	0	2,886
Staff Courtesy Fund	523	0	645	583	585	0	585
Student Courtesy Fund	1,228	0	699	106	1,821	0	1,821
Sales Tax	673	0	8,761	9,434	0	0	0
Total District Activity Funds	$ 23,260	$ 0	$ 106,916	$ 104,053	$ 26,123	$ 0	$ 26,123