UNIFIED SCHOOL DISTRICT NO. 411

GOESSEL, KANSAS

Financial Statement

For the Year Ended June 30, 2025

Unified School District No. 411

For the Year Ended June 30, 2025

CONTENTS

		Page
Independent Auditor's Report		1-3
Financial Section		
Summary Statement of Receipts, Expenditures and Unencumbered Cash – Regulatory Basis	Statement 1	4
Notes to Financial Statement		5-11
Regulatory – Required Supplementary Information		
Summary of Expenditures – Actual and Budget – Regulatory Basis	Schedule 1	12
Schedules of Receipts and Expenditures – Actual and Budget – Regulatory Basis	Schedule 2	
General Funds		13-14
Special Purpose Funds		15-24
Bond and Interest Fund		25
Summary of Receipts and Disbursements – Regulatory Basis	Schedule 3	
Agency Funds		26
Schedule of Receipts, Expenditures and Unencumbered Cash – Regulatory Basis	Schedule 4	
District Activity Funds		27

Knudsen Monroe & Company LLC
512 N. Main St, Newton, Kansas 67114-2229 316 283-5366 • 316 283-8379 Fax

INDEPENDENT AUDITOR'S REPORT

Board of Education
Unified School District No. 411
Goessel, Kansas

Adverse and Unmodified Opinions

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Unified School District No. 411, Goessel, Kansas (District), as of and for the year ended June 30, 2025 and the related disclosures to the financial statement.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

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

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the District as of June 30, 2025, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

Basis for Adverse and Unmodified Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the *Kansas Municipal Audit and Accounting Guide*. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statement section of our report. We are required to be independent of the District, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our adverse and unmodified audit opinions.

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

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

Responsibilities of Management for the Financial Statement

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

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

Auditor's Responsibilities for the Audit of the Financial Statement

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

In performing an audit in accordance with GAAS, we:

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

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

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the 2025 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, summary of regulatory basis receipts and disbursements-agency funds, and schedule of 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 2025 basic financial statement, but 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 2025 basic financial statement. The 2025 information has been 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 accompanying supplementary information is fairly stated in all material respects in relation to the 2025 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 District as of and for the year ended June 30, 2024 (not presented herein), and have issued our report thereon dated August 7, 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 individual fund schedules of regulatory basis receipts and expenditures-actual and budget for the year ended June 30, 2025 (Schedule 2 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the 2025 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.

Knudsen, Monroe & Company, LLC

Certified Public Accountants
Newton, Kansas
August 11, 2025

Unified School District No. 411

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH
Regulatory Basis

For the Year Ended June 30, 2025

Funds	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
General Funds						
General	$ -	3,000,998	3,000,998	-	-	-
Supplemental General	71,225	1,017,164	1,001,553	86,836	-	86,836
Special Purpose Funds						
At Risk (K-12)	47,542	204,301	220,400	31,443	-	31,443
At Risk (Preschool-Aged)	22,869	51,000	49,756	24,113	-	24,113
Bilingual	1,184	2,901	2,638	1,447	-	1,447
Driver Training	28,790	5,930	14,712	20,008	-	20,008
Capital Outlay	712,796	307,568	319,631	700,733	-	700,733
Food Service	76,173	218,977	228,185	66,965	-	66,965
Professional Development	11,550	13,395	9,038	15,907	-	15,907
Special Education	247,249	728,854	753,447	222,656	-	222,656
Career and Postsecondary Education	73,451	123,000	127,638	68,813	-	68,813
Gifts and Grants	(5,605)	73,782	61,311	6,866	-	6,866
KPERS Employer Contribution	-	263,261	263,261	-	-	-
Recreation Commission	22,963	24,215	24,000	23,178	-	23,178
Contingency Reserve	246,849	-	-	246,849	-	246,849
Textbook & Student Material Revolving	27,439	-	14,869	12,570	-	12,570
Federal and State Government Programs						
Improving Basic Programs Operated by Local Educational Agencies (Title I)	-	45,581	45,581	-	-	-
Supporting Effective Instruction Program (Title II)	-	6,360	6,360	-	-	-
Student Support Academic Enrichment (Title IV)	-	11,295	11,295	-	-	-
Small Rural Schools Grant	(16,200)	81,538	65,338	-	-	-
Bond and Interest Fund	623,836	308,037	255,225	676,648	-	676,648
District Activity Funds						
Activity Gate Receipts	29,590	70,008	62,746	36,852	-	36,852
School Projects	3,484	403	2,160	1,727	-	1,727
Total Reporting Entity						
(Excluding Agency Funds)	$ 2,225,185	6,558,568	6,540,142	2,243,611	-	2,243,611

Composition of Cash	
Cash on hand	$ 3,000
Cash in Bank, The Citizens State Bank	
Checking	27,127
Money Market	2,174,905
Activity Funds - High School	89,371
Activity Funds - Grade School	4,071
Petty Cash - High School	1,182
Petty Cash - Grade School	630
Scholarship	7
Total Cash	2,300,293
Less Agency Funds (Schedule 3)	56,682
Total Reporting Entity (excluding Agency Funds)	$ 2,243,611

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Municipal Financial Reporting Entity

Unified School District No. 411, Goessel, Kansas, is a municipal corporation governed by an elected seven-member board. This regulatory financial statement presents Unified School District No. 411 (District), a municipality.

Regulatory Basis Fund Types

General 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.

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

Agency Fund – used to report assets held by the District in a purely custodial capacity.

Activity Fund – under provisions of K.S.A. 72-1178, the Board of Education adopted a resolution relating to the school activity funds which results in the activity funds being accounted for under policies and procedures of the Board.

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

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

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

Budgetary Information

Kansas statutes require that an annual operating budget be legally adopted for the General Funds, Special Purpose Funds (unless specifically exempted by statute), and the Bond and Interest Fund. 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 1st.
2. Publication in local newspaper on or before August 5th of the proposed budget and notice of public hearing on the budget.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

3. Public hearing on or before August 15th, but at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25th.

If the 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. There were no such budget amendments for this year.

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

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which regulatory receipts are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for 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 Agency Funds or the following Special Purpose Funds: Contingency Reserve, Textbook and Student Material Revolving, and Federal and State Government Programs.

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

Reimbursements

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.

2. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

Compliance with Kansas Statutes

The District does not purchase products or services offered by Kansas industries for the blind and severely disabled, which is a violation of K.S.A. 75-3317 through 75-3322.

Management is aware of no other statutory violations for the period covered by the audit.

3. DEPOSITS AND INVESTMENTS

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

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

Concentration of Credit Risk

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

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 June 30, 2025, the District's carrying amount of deposits was $2,297,293 and the bank balance was $2,360,839. The bank balance was held by one bank resulting in a concentration of credit risk. Of the bank balance, $250,000 was covered by federal depository insurance and $2,110,839 was collateralized with securities held by the pledging financial institution's agents in the District's name.

4. INTERFUND TRANSFERS

Operating transfers were as follows:

From	To	Regulatory Authority	Amount
General	At-Risk (K-12)	K.S.A. 72-5167	$ 153,622
General	Special Education	K.S.A. 72-5167	528,526
General	Career and Postsecondary Education	K.S.A. 72-5167	20,000
Supplemental General	At Risk (K-12)	K.S.A. 72-5143	50,679
Supplemental General	At-Risk (Preschool-Aged)	K.S.A. 72-5143	51,000
Supplemental General	Bilingual	K.S.A. 72-5143	2,901
Supplemental General	Food Service	K.S.A. 72-5143	44,000
Supplemental General	Professional Development	K.S.A. 72-5143	12,000
Supplemental General	Special Education	K.S.A. 72-5143	200,328
Supplemental General	Career and Postsecondary Education	K.S.A. 72-5143	103,000

5. LONG-TERM DEBT

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

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reduction /Payments	Balance End of Year	Interest Paid
General Obligation Bonds									
Refunding & School Building Bonds, Series 2013	2.0-3.5%	5/1/2013	$ 3,760,000	9/1/2031	$ 1,825,000	-	205,000	1,620,000	50,225

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

	Year ended June 30						
	2026	2027	2028	2029	2030	2031-2032	Total
General Obligation Bonds							
Principal	$ 215,000	220,000	225,000	230,000	235,000	495,000	1,620,000
Interest	44,975	39,262	33,144	26,600	19,625	16,800	180,406
Total principal & interest	$ 259,975	259,262	258,144	256,600	254,625	511,800	1,800,406

6. OPERATING LEASES

In March 2023, the District entered into a lease agreement for office equipment for 63 months. Operating lease payments of $35,764 were made in the fiscal year ended June 30, 2025. Minimum operating lease obligations for subsequent years are as follows:

Year	Amount
2026	$ 37,973
2027	37,973
2028	34,809

7. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS

Other Post-Employment Benefits

As provided by K.S.A. 12-5040, the District allows retirees to participate in the group health insurance plan. Each retiree pays the full amount of their applicable premium.

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

Death and Disability Other Post-Employment Benefits

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

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

Compensated Absences

Full-time staff who work all twelve months of the year earn annual vacation time of one to four weeks depending upon position and length of employment. Teachers and other staff working for the District less than twelve months each contract year do not receive paid vacation time.

Full-time certified and classified personnel earn twelve days of sick leave per year cumulative to a maximum of seventy-five days. Regularly employed personnel working less than full time earn sick leave on a pro-rated basis per year cumulative to a maximum of forty-five days. Unused sick leave is not paid to terminating employees. The District's liability for compensated absences at June 30, 2025, has not been recorded in this financial statement.

Early Retirement Pension Plan

The District provides an early retirement program for certain eligible employees. The plan defines those eligible as employees who are "currently employed in licensed employment or administrative employment with the District." Eligible retirees under this program may receive benefits for up to 5 years. Payments to retired employees under this plan for the year ended June 30, 2025 were $0.

8. 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 Annual Comprehensive Financial Report which can be found on the KPERS website at www.kpers.org or by writing to KPERS (611 S. Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

Contributions

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

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

8. DEFINED BENEFIT PENSION PLAN (Continued)

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

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

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

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

The State of Kansas is required to contribute the statutory required employer's share except for retired District employees. The District is responsible for the employer's portion of the cost for retired District employees. The District received and remitted amounts equal to the statutory contribution rate, which totaled $263,261 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 $2,651,563. The net pension liability was measured as of June 30, 2024, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2023, which was rolled forward to June 30, 2024. The District's proportion of the net pension liability was based on the ratio of the District's contributions to KPERS, relative to the total employer and non-employer contributions of the State/School subgroup within KPERS for the fiscal year ended June 30, 2024. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

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

9. RISK MANAGEMENT

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

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The District has been

9. RISK MANAGEMENT (Continued)

unable to obtain insurance at a cost it considered to be economically justifiable. For this reason, the District joined together with other Districts in the State to participate in the Kansas Educational Risk Management Pool, LLC (KERMP), a public entity risk pool currently operating as a common risk management and insurance program for participating members.

The District pays an annual premium to Kansas Insurance Corporation for Schools for its property and liability insurance coverage with KERMP. The agreement to participate provides that KERMP will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of specified amounts for each insured event. Additional premiums may be due if total claims for the pool are different than what has been anticipated by KERMP management.

The District continues to carry commercial insurance for workers compensation. Settled claims resulting from these risks have not exceeded insurance coverage in any of the past three fiscal years.

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

10. RELATED PARTY TRANSACTIONS

The District is the taxing authority for the Goessel Recreation Commission which operates recreational programs within the District. The District and the City of Goessel each appoint two members of the recreation commission board. During the fiscal year ended June 30, 2025, the District levied a total tax of 1.100 mills for the Recreation Commission Fund, which in turn is appropriated to the Goessel Recreation Commission for its operations. The financial activity of the Goessel Recreation Commission is not included in this financial statement.

The District contracted electrical maintenance services with a company for which a board member is the owner. The contracted amount for years ended June 30, 2025 and 2024 was $7,670 and $1,648, respectively.

11. DATE OF MANAGEMENT'S REVIEW

Management has performed an analysis of the activities and transactions subsequent to June 30, 2025, to determine the need for any adjustments to and/or disclosures within the audited financial statement. Management has performed their analysis through August 11, 2025, which is the date at which the financial statement was available to be issued.

UNIFIED SCHOOL DISTRICT NO. 411

GOESSEL, KANSAS

REGULATORY – REQUIRED

SUPPLEMENTARY INFORMATION

FOR THE YEAR ENDED JUNE 30, 2025

SCHEDULE 1

Unified School District No. 411

SUMMARY OF EXPENDITURES – ACTUAL AND BUDGET
Regulatory Basis

For the Year Ended June 30, 2025

Funds	Certified Budget	Adjustment to Comply with Legal Max	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
GENERAL FUNDS						
General	$ 3,312,848	(313,000)	1,150	3,000,998	3,000,998	-
Supplemental General	1,105,664	(104,111)	-	1,001,553	1,001,553	-
SPECIAL PURPOSE FUNDS						
At Risk (K-12)	309,542	-	-	309,542	220,400	(89,142)
At Risk (Preschool-Aged)	62,870	-	-	62,870	49,756	(13,114)
Bilingual	3,684	-	-	3,684	2,638	(1,046)
Driver Training	32,570	-	-	32,570	14,712	(17,858)
Capital Outlay	544,250	-	-	544,250	319,631	(224,619)
Food Service	313,506	-	-	313,506	228,185	(85,321)
Professional Development	23,050	-	-	23,050	9,038	(14,012)
Special Education	1,067,249	-	-	1,067,249	753,447	(313,802)
Career and Postsecondary Education	223,451	-	-	223,451	127,638	(95,813)
Gifts and Grants	64,395	-	-	64,395	61,311	(3,084)
KPERS Employer Contribution	312,014	-	-	312,014	263,261	(48,753)
Recreation Commission	24,000	-	-	24,000	24,000	-
BOND AND INTEREST FUND	255,225	-	-	255,225	255,225	-

Unified School District No. 411

General Funds

SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL AND BUDGET
Regulatory Basis

For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
GENERAL				
RECEIPTS				
Mineral production tax	$ 49	26	-	26
General state aid	2,531,064	2,561,055	2,724,878	(163,823)
Special Education state aid	397,031	438,767	587,970	(149,203)
Reimbursements	1,428	1,150	-	1,150
Total receipts	2,929,572	3,000,998	3,312,848	(311,850)
EXPENDITURES				
Instruction	1,202,360	1,395,437	1,255,621	139,816
Student support services	39,426	41,286	46,000	(4,714)
Instructional support	12,777	22,267	13,500	8,767
General administration	234,190	190,510	262,590	(72,080)
School administration	258,504	271,301	299,912	(28,611)
Operation and maintenance	260,835	125,246	296,625	(171,379)
Student transportation services	163,392	169,380	194,025	(24,645)
Other support services	79,057	83,423	89,575	(6,152)
Transfer to				
At-Risk (K-12)	155,000	153,622	195,000	(41,378)
At Risk (Preschool-Aged)	17,000	-	15,000	(15,000)
Food Service	-	-	20,000	(20,000)
Special Education	507,031	528,526	600,000	(71,474)
Career and Postsecondary Education	-	20,000	25,000	(5,000)
	2,929,572	3,000,998	3,312,848	(311,850)
Adjustment to comply with legal max	-	-	(313,000)	313,000
Legal general fund budget	2,929,572	3,000,998	2,999,848	1,150
Adjustment for qualifying budget credits	-	-	1,150	(1,150)
Total expenditures	2,929,572	3,000,998	3,000,998	-
Receipts over (under) expenditures	-	-		
Unencumbered cash, beginning	-	-		
Unencumbered cash, ending	$ -	-		

Unified School District No. 411

General Funds

SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL AND BUDGET
Regulatory Basis

For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
SUPPLEMENTAL GENERAL				
RECEIPTS				
Tax in process	$ 29,037	28,258	6,812	21,446
Ad valorem tax	341,345	346,766	404,476	(57,710)
Delinquent tax	8,596	7,364	11,539	(4,175)
Motor vehicle tax	37,182	43,712	40,524	3,188
Recreational vehicle tax	699	824	713	111
Commerical vehicle tax	2,554	2,429	-	2,429
State aid	577,020	587,811	648,914	(61,103)
Total receipts	996,433	1,017,164	1,112,978	(95,814)
EXPENDITURES				
Instruction	438,523	413,955	536,164	(122,209)
Student support services	-	35,057	-	35,057
Operation and maintenance	59,989	88,633	85,000	3,633
Transfer to				
At Risk (K-12)	55,000	50,679	67,000	(16,321)
At Risk (Preschool-Aged)	46,000	51,000	25,000	26,000
Bilingual	3,000	2,901	2,500	401
Food Service	55,323	44,000	35,000	9,000
Professional Development	10,000	12,000	10,000	2,000
Special Education	175,000	200,328	220,000	(19,672)
Career and Postsecondary Education	135,000	103,000	125,000	(22,000)
	977,835	1,001,553	1,105,664	(104,111)
Adjustment to comply with legal max	-	-	(104,111)	104,111
Total expenditures	977,835	1,001,553	1,001,553	-
Receipts over (under) expenditures	18,598	15,611		
Unencumbered cash, beginning	52,627	71,225		
Unencumbered cash, ending	$ 71,225	86,836		

Unified School District No. 411

Special Purpose Funds

SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL AND BUDGET
Regulatory Basis

For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
AT RISK (K-12)				
RECEIPTS				
Transfer from				
General	$ 155,000	153,622	195,000	(41,378)
Supplemental General	55,000	50,679	67,000	(16,321)
Total receipts	210,000	204,301	262,000	(57,699)
EXPENDITURES				
Instruction	187,718	183,860	270,125	(86,265)
Student support services	34,569	36,540	39,417	(2,877)
Total expenditures	222,287	220,400	309,542	(89,142)
Receipts over (under) expenditures	(12,287)	(16,099)		
Unencumbered cash, beginning	59,829	47,542		
Unencumbered cash, ending	$ 47,542	31,443		
AT RISK (PRESCHOOL-AGED)				
RECEIPTS				
Transfer from				
General	$ 17,000	-	25,000	(25,000)
Supplemental General	46,000	51,000	15,000	36,000
Total receipts	63,000	51,000	40,000	11,000
EXPENDITURES				
Salaries and benefits	44,480	49,756	62,870	(13,114)
Receipts over (under) expenditures	18,520	1,244		
Unencumbered cash, beginning	4,349	22,869		
Unencumbered cash, ending	$ 22,869	24,113		

Unified School District No. 411

Special Purpose Funds

SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL AND BUDGET
Regulatory Basis

For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
BILINGUAL				
RECEIPTS				
Transfer from Supplemental General	$ 3,000	2,901	2,500	401
EXPENDITURES				
Salaries and benefits	2,450	2,638	3,075	(437)
Supplies and other	-	-	609	(609)
Total expenditures	2,450	2,638	3,684	(1,046)
Receipts over (under) expenditures	550	263		
Unencumbered cash, beginning	634	1,184		
Unencumbered cash, ending	$ 1,184	1,447		
DRIVER TRAINING				
RECEIPTS				
State aid	$ 3,190	2,755	3,780	(1,025)
Reimbursements	3,000	3,175	-	3,175
Total receipts	6,190	5,930	3,780	2,150
EXPENDITURES				
Salaries and benefits	2,388	2,247	5,100	(2,853)
Supplies and other	38	465	-	465
Property and equipment	-	12,000	27,470	(15,470)
Total expenditures	2,426	14,712	32,570	(17,858)
Receipts over (under) expenditures	3,764	(8,782)		
Unencumbered cash, beginning	25,026	28,790		
Unencumbered cash, ending	$ 28,790	20,008		

Unified School District No. 411

Special Purpose Funds

SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL AND BUDGET
Regulatory Basis

For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
CAPITAL OUTLAY				
RECEIPTS				
Tax in process	$ 10,862	11,160	2,707	8,453
Ad valorem tax	134,811	140,458	130,122	10,336
Delinquent tax	3,160	2,936	4,558	(1,622)
Motor vehicle tax	15,473	16,637	15,439	1,198
Recreational vehicle tax	289	314	272	42
Commercial vehicle tax	958	957	-	957
State Aid	91,197	100,192	101,903	(1,711)
Interest	20,007	22,968	-	22,968
Other	27,797	11,946	-	11,946
Total receipts	304,554	307,568	255,001	52,567
EXPENDITURES				
Instruction	168,227	50,139	250,000	(199,861)
Student transportation services	-	4,000	-	4,000
Operations and maintenance	78,897	265,492	294,250	(28,758)
Total expenditures	247,124	319,631	544,250	(224,619)
Receipts over (under) expenditures	57,430	(12,063)		
Unencumbered cash, beginning	655,366	712,796		
Unencumbered cash, ending	$ 712,796	700,733		

Unified School District No. 411

Special Purpose Funds

SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL AND BUDGET
Regulatory Basis

For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
FOOD SERVICE				
RECEIPTS				
Student sales	$ 86,211	91,500	85,903	5,597
Adult sales	7,072	5,589	9,206	(3,617)
Federal aid	90,720	76,069	85,726	(9,657)
State aid	1,907	1,819	1,498	321
Transfer from				
General	-	-	20,000	(20,000)
Supplemental General	55,323	44,000	35,000	9,000
Total receipts	241,233	218,977	237,333	(18,356)
EXPENDITURES				
Salaries and benefits	121,141	113,761	157,290	(43,529)
Food	109,956	110,290	148,716	(38,426)
Supplies and other	5,244	4,134	7,500	(3,366)
Total expenditures	236,341	228,185	313,506	(85,321)
Receipts over (under) expenditures	4,892	(9,208)		
Unencumbered cash, beginning	71,281	76,173		
Unencumbered cash, ending	$ 76,173	66,965		

Unified School District No. 411

Special Purpose Funds

SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL AND BUDGET
Regulatory Basis

For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
PROFESSIONAL DEVELOPMENT				
RECEIPTS				
Inservice Aid	$ 1,478	1,395	1,500	(105)
Transfer from				
Supplemental General	10,000	12,000	10,000	2,000
Total receipts	11,478	13,395	11,500	1,895
EXPENDITURES				
Professional and technical services	8,694	8,676	20,550	(11,874)
Supplies and other	1,211	362	2,500	(2,138)
Total expenditures	9,905	9,038	23,050	(14,012)
Receipts over (under) expenditures	1,573	4,357		
Unencumbered cash, beginning	9,977	11,550		
Unencumbered cash, ending	$ 11,550	15,907		
SPECIAL EDUCATION				
RECEIPTS				
Transfer from				
General	$ 507,031	528,526	600,000	(71,474)
Supplemental General	175,000	200,328	220,000	(19,672)
Total receipts	682,031	728,854	820,000	(91,146)
EXPENDITURES				
Student support services	1,974	-	21,675	(21,675)
Transportation	-	-	4,500	(4,500)
Special Education Coop assessments	341,809	359,718	450,000	(90,282)
Special Education Coop flowthrough	324,099	393,729	591,074	(197,345)
Total expenditures	667,882	753,447	1,067,249	(313,802)
Receipts over (under) expenditures	14,149	(24,593)		
Unencumbered cash, beginning	233,100	247,249		
Unencumbered cash, ending	$ 247,249	222,656		

Unified School District No. 411

Special Purpose Funds

SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL AND BUDGET
Regulatory Basis

For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
CAREER AND POSTSECONDARY EDUCATION				
RECEIPTS				
Transfer from				
General	$ -	20,000	25,000	(5,000)
Supplemental General	135,000	103,000	125,000	(22,000)
Total receipts	135,000	123,000	150,000	(27,000)
EXPENDITURES				
Salaries and benefits	131,482	127,638	223,451	(95,813)
Receipts over (under) expenditures	3,518	(4,638)		
Unencumbered cash, beginning	69,933	73,451		
Unencumbered cash, ending	$ 73,451	68,813		
GIFTS AND GRANTS				
RECEIPTS				
Donations and grants	$ 32	5,000	-	5,000
State aid grant	43,556	68,782	70,000	(1,218)
Total receipts	43,588	73,782	70,000	3,782
EXPENDITURES				
Instruction	79	4,204	-	4,204
Instructional support	53,266	57,107	64,395	(7,288)
Total expenditures	53,345	61,311	64,395	(3,084)
Receipts over (under) expenditures	(9,757)	12,471		
Unencumbered cash, beginning	4,152	(5,605)		
Unencumbered cash, ending	$ (5,605)	6,866		

Unified School District No. 411

Special Purpose Funds

SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL AND BUDGET
Regulatory Basis

For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
KPERS EMPLOYER CONTRIBUTION				
RECEIPTS				
State aid	$ 283,649	263,261	312,014	(48,753)
EXPENDITURES				
Instruction	195,718	181,650	205,000	(23,350)
General administration	22,692	21,061	27,000	(5,939)
School administration	19,855	18,428	22,000	(3,572)
Other supplemental services	8,510	7,898	10,000	(2,102)
Operations and maintenance	17,019	15,796	22,000	(6,204)
Student transportation services	8,509	7,898	9,500	(1,602)
Food service	11,346	10,530	16,514	(5,984)
Total expenditures	283,649	263,261	312,014	(48,753)
Receipts over (under) expenditures	-	-		
Unencumbered cash, beginning	-	-		
Unencumbered cash, ending	$ -	-		
RECREATION COMMISSION				
RECEIPTS				
Tax in process	$ 1,727	1,669	407	1,262
Ad valorem tax	20,161	19,309	17,898	1,411
Delinquent tax	560	450	682	(232)
Motor vehicle tax	2,580	2,595	2,406	189
Recreational vehicle tax	48	49	42	7
Commercial vehicle tax	152	143	-	143
Total receipts	25,228	24,215	21,435	2,780
EXPENDITURES				
Appropriation to recreation commission	25,000	24,000	24,000	-
Receipts over (under) expenditures	228	215		
Unencumbered cash, beginning	22,735	22,963		
Unencumbered cash, ending	$ 22,963	23,178		

Unified School District No. 411

Special Purpose Funds

SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL
Regulatory Basis

For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

	2024	2025
CONTINGENCY RESERVE		
RECEIPTS	$ -	-
EXPENDITURES	-	-
Receipts over (under) expenditures	-	-
Unencumbered cash, beginning	246,849	246,849
Unencumbered cash, ending	$ 246,849	246,849
TEXTBOOK AND STUDENT MATERIAL REVOLVING		
RECEIPTS		
Other	$ 6,460	-
EXPENDITURES		
Materials	2,496	14,869
Receipts over (under) expenditures	3,964	(14,869)
Unencumbered cash, beginning	23,475	27,439
Unencumbered cash, ending	$ 27,439	12,570

Unified School District No. 411

Special Purpose Funds

SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL
Regulatory Basis

For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024

	2024	2025
FEDERAL AND STATE GOVERNMENT PROGRAMS		
IMPROVING BASIC PROGRAMS OPERATED BY		
LOCAL EDUCATIONAL AGENCIES (TITLE I)		
RECEIPTS		
Federal aid	$ 26,130	27,926
Reallocation of grant proceeds	16,238	17,655
Total receipts	42,368	45,581
EXPENDITURES		
Salaries and benefits	42,368	45,581
Receipts over (under) expenditures	-	-
Unencumbered cash, beginning	-	-
Unencumbered cash, ending	$ -	-
SUPPORTING EFFECTIVE INSTRUCTION		
PROGRAM (TITLE II)		
RECEIPTS		
Federal aid	$ 4,885	6,360
EXPENDITURES		
Reallocation of grant proceeds	4,885	6,360
Receipts over (under) expenditures	-	-
Unencumbered cash, beginning	-	-
Unencumbered cash, ending	$ -	-
STUDENT SUPPORT ACADEMIC ENRICHMENT		
PROGRAM (TITLE IV)		
RECEIPTS		
Federal aid	$ 11,353	11,295
EXPENDITURES		
Reallocation of grant proceeds	11,353	11,295
Receipts over (under) expenditures	-	-
Unencumbered cash, beginning	-	-
Unencumbered cash, ending	$ -	-

Unified School District No. 411

Special Purpose Funds

SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL
Regulatory Basis

For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024

	2024	2025
FEDERAL AND STATE GOVERNMENT PROGRAMS		
ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF FUND II		
RECEIPTS		
Federal aid	$ 22,566	-
EXPENDITURES		
Salaries and benefits	22,566	-
Receipts over (under) expenditures	-	-
Unencumbered cash, beginning	-	-
Prior year cancelled encumbrance	-	-
Unencumbered cash, ending	$ -	-
ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF FUND III		
RECEIPTS	$ 197,955	-
EXPENDITURES		
Salaries and benefits	119,445	-
Equipment and supplies	7,740	-
Total expenditures	127,185	-
Receipts over (under) expenditures	70,770	-
Unencumbered cash, beginning	(70,770)	-
Unencumbered cash, ending	$ -	-
SMALL RURAL SCHOOLS GRANT		
RECEIPTS		
Federal aid	$ 18,775	81,538
EXPENDITURES		
Equipment and supplies	34,975	65,338
Receipts over (under) expenditures	(16,200)	16,200
Unencumbered cash, beginning	-	(16,200)
Unencumbered cash, ending	$ (16,200)	-

Unified School District No. 411

Bond and Interest Fund

SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL AND BUDGET
Regulatory Basis

For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
BOND AND INTEREST				
RECEIPTS				
Tax in process	$ 10,741	10,054	2,500	7,554
Ad Valorem	121,459	114,605	106,162	8,443
Delinquent tax	3,571	2,877	4,109	(1,232)
Motor vehicle tax	19,289	15,994	14,811	1,183
Recreational vehicle tax	356	248	261	(13)
Commercial vehicle tax	953	915	-	915
State aid	158,657	163,344	163,344	-
Total receipts	315,026	308,037	291,187	16,850
EXPENDITURES				
Principal	205,000	205,000	205,000	-
Interest	55,094	50,225	50,225	-
Total expenditures	260,094	255,225	255,225	-
Receipts over (under) expenditures	54,932	52,812		
Unencumbered cash, beginning	568,904	623,836		
Unencumbered cash, ending	$ 623,836	676,648		

Unified School District No. 411

Agency Funds

SUMMARY OF RECEIPTS AND DISBURSEMENTS
Regulatory Basis

For the Year Ended June 30, 2025

	Beginning Balance	Receipts	Disbursements	Ending Balance
STUDENT ORGANIZATIONS				
JUNIOR HIGH AND HIGH SCHOOL				
Student council - High School	$ 1,360	2,293	2,589	1,064
Student council - Junior High School	628	9,225	8,183	1,670
Class of 2025	5,237	2,363	7,552	48
Class of 2026	1,499	5,830	2,196	5,133
Class of 2027	1,090	1,900	155	2,835
Class of 2028	(115)	1,658	155	1,388
FFA	9,242	14,088	10,432	12,898
FCCLA	2,795	2,734	5,228	301
Elbiata	687	549	611	625
Concessions	713	12,787	12,866	634
Trip fund	14,852	12,340	4,430	22,762
SEE	374	-	-	374
Other	1,660	19,334	18,690	2,304
Total Junior High and High School Student Organizations	40,022	85,101	73,087	52,036
GRADE SCHOOL				
Student council	(133)	207	-	74
4th, 5th and 6th Grade	43	-	-	43
Early Childhood	1,293	837	1,517	613
Family Reading Night	739	3,029	1,204	2,564
Nature grant	118	-	-	118
Computer	752	-	-	752
Other	505	1,077	1,100	482
Total Grade School Student Organizations	3,317	5,150	3,821	4,646
Total Agency Funds	$ 43,339	90,251	76,908	56,682

Unified School District No. 411

District Activity Funds

SCHEDULE OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH
Regulatory Basis

For the Year Ended June 30, 2025

	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
ACTIVITY GATE RECEIPTS						
JUNIOR HIGH AND HIGH SCHOOL						
Athletics	$ 28,238	64,793	60,392	32,639	-	32,639
Plays	1,352	5,215	2,354	4,213	-	4,213
Total Activity Gate Receipts	$ 29,590	70,008	62,746	36,852	-	36,852
SCHOOL PROJECTS						
JUNIOR HIGH AND HIGH SCHOOL						
Yearbooks	$ 1,447	155	471	1,131	-	1,131
Other	610	-	69	541	-	541
GRADE SCHOOL						
Yearbooks	1,427	248	1,620	55	-	55
Total School Projects	$ 3,484	403	2,160	1,727	-	1,727