SSC CPAs, P.A.

UNIFIED SCHOOL DISTRICT NO. 239

FINANCIAL STATEMENT WITH REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION TOGETHER WITH INDEPENDENT AUDITOR'S REPORT

JUNE 30, 2025

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SSC CPAs, P.A.

Independent Auditor's Report

To the Board of Education
Unified School District No. 239
Minneapolis, 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. 239, Minneapolis, Kansas (the District), as of and for the year ended June 30, 2025 and the related notes to the financial statement.

Adverse Opinion on U.S. Generally Accepted Accounting Principles
In our opinion, because of the significance of the matter discussed in the Basis for Adverse and Unmodified Opinions section of our report, the accompanying financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Unified School District No. 239, 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 Unified School District No. 239, 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 2.

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 2 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 2 and accounting principles generally accepted in the United States of America, although not reasonable 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 2; 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 aggregate, they would influence judgement made by reasonable user based on the financial statement.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgement and maintain professional skepticism throughout the audit.
- Identify and assess the risk 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 judgement, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

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

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures – actual and budget, individual fund schedules of regulatory basis receipts 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 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 information is fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note 2.

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of Unified School District No. 239 as of and for the year ended June 30, 2024 (not presented herein), and have issued our report thereon dated November 18, 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 http://www.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 basic financial statement. Such 2024 comparative information is the responsibility of management and was derived from and related 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 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 2.

SSC CPAs, P.A.
Salina, Kansas

January 14, 2026

UNIFIED SCHOOL DISTRICT NO. 239
SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2025

STATEMENT 1

Funds	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
General Funds:						
General	$ -	$ 6,324,528	$ 6,324,528	$ -	$ -	$ -
Supplemental General	39,606	2,104,985	2,095,200	49,391	20,850	70,241
Special Purpose Funds:						
Capital Outlay	534,407	718,654	484,745	768,316	-	768,316
Driver Training	11,574	14,405	14,405	11,574	-	11,574
Food Service	76,505	428,890	429,355	76,040	-	76,040
At Risk (K-12)	182,352	995,799	997,813	180,338	-	180,338
Professional Development	78,529	38,412	38,387	78,554	1,700	80,254
Parent Education	11,479	55,950	56,970	10,459	-	10,459
Special Education	336,674	1,303,223	1,303,298	336,599	-	336,599
Career and Postsecondary Education	54,600	117,659	117,610	54,649	-	54,649
KPERS Special Retirement Contribution	-	565,038	565,038	-	-	-
Summer School	10	-	-	10	-	10
Student Revolving	75,000	49,892	77,892	47,000	-	47,000
Title I	-	102,118	102,118	-	-	-
Title II-A	-	16,085	16,085	-	-	-
Title IV-A	-	15,126	15,126	-	-	-
REAP Grant	-	17,249	17,249	-	-	-
Elementary & Secondary School Emergency Relief Funding III	-	-	-	-	-	-

UNIFIED SCHOOL DISTRICT NO. 239
SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2025

STATEMENT 1

Funds	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Contingency Reserve	$ 400,000	$ 210,000	$ 200,000	$ 410,000	$ -	$ 410,000
District Activity Funds	40,063	205,251	207,140	38,174	-	38,174
Bond and Interest Fund:						
Bond and Interest	979,546	1,011,798	960,380	1,030,964	-	1,030,964
Trust Fund:						
Gifts and Grants	49,436	116,927	119,032	47,331	137	47,468
TOTAL REPORTING ENTITY (EXCLUDING AGENCY FUNDS)	$ 2,869,781	$ 14,411,989	$ 14,142,371	$ 3,139,399	$ 22,687	$ 3,162,086
COMPOSITION OF CASH:						
Checking and Savings Accounts						$ 3,265,886
Agency Funds per Schedule 3						(103,800)
TOTAL REPORTING ENTITY (EXCLUDING AGENCY FUNDS)						$ 3,162,086

1. REPORTING ENTITY

Unified School District No. 239 (the District) is a municipal corporation governed by a citizen-elected seven-member Board of Education.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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.

Fund Descriptions. The following types of funds comprise the financial activities of the District for the year ended June 30, 2025:

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

Special Purpose Fund - Used to account for the proceeds of specific tax levies and other specific revenue sources (other than Capital Projects 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 long-term debt.

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

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

3. BUDGETARY INFORMATION

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

1. Preparation of the budget for the succeeding calendar year on or before August 1st.
2. Publication in local newspaper on or before August 5th of the proposed budget and notice of public hearing on the budget.
3. Public hearing on or before August 15th, but a 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 revenue 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 statements are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

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

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

Student Revolving Fund	Title I Fund
Title II-A Fund	Title IV-A Fund
REAP Grant Fund	Contingency Reserve Fund
District Activity Funds	
Elementary & Secondary School Emergency Relief III Fund	

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

4. 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 deposits 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 District, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. The District has not designated a "peak period." All deposits were legally secured at June 30, 2025.

At June 30, 2025, the District's carrying amount of deposits was $3,265,886 and the bank balance was $4,086,436. The bank balance was held by two banks resulting in a concentration of credit risk. Of the bank balance, $500,000 was covered by federal depository insurance, $850,000 was covered by federal depository insurance under the Certificate of Deposit Account Registry Service and the remaining $2,736,436 was collateralized with securities held by the pledging financial institutions' agents in the District's name.

5. INTERFUND TRANSFERS

Operating transfers were as follows:

From	To	Authority	Amount
General Fund	Special Education Fund	K.S.A. 72-5167	$ 935,223
General Fund	Career and Postsecondary Education Fund	K.S.A. 72-5167	104,000
General Fund	Contingency Reserve Fund	K.S.A. 72-5167	210,000
General Fund	At Risk Fund (K-12)	K.S.A. 72-5167	755,000
General Fund	Food Service	K.S.A. 72-5167	30,000
General Fund	Professional Development Fund	K.S.A. 72-5167	34,000
General Fund	Capital Outlay	K.S.A. 72-5167	60,518
General Fund	Parent Education Fund	K.S.A. 72-5167	29,000
Supplemental General Fund	Special Education Fund	K.S.A. 72-5143	368,000
Supplemental General Fund	At Risk Fund (K-12)	K.S.A. 72-5143	240,799
Contingency Reserve Fund	Supplemental General Fund	K.S.A. 72-5165	200,000

6. DEFINED BENEFIT PENSION PLAN

General Information about the Pension Plan

Plan Description. The District participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, et seq. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in its 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 Death and Disability Program) was 13.38% and 12.57%, respectively, for the fiscal year ended June 30, 2024. The actuarially determined employer contribution rate and the statutory contribution rate was 11.60% and 11.54% for the fiscal year ended June 30, 2025.

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

The 2021 Legislature passed House Bill 2405, which 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 2023 and 2024. 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 $565,038 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 $5,282,862. 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, 2022, 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.

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. 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 premium, regardless of age. However, the cost of this subsidy has not been quantified in this financial statement.

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the District makes health care

benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured.

Death and Disability Other Post-Employment Benefits. As provided by K.S.A 74-4927, disabled members in the Kansas Public Employee 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.

Termination Benefits. The District provides an early retirement program for certain eligible employees who have completed 15 years of service with the District and have met the KPERS early retirement criteria. Those eligible under this program may receive benefits for the four years prior to being eligible for full social security benefits. The annual amount is calculated by multiplying the years of service by the largest salary at the time of application for the preceding five years multiplied by a rate factor noted in the negotiated agreement. Payments to retired employees under this plan were $117,362 for the year ended June 30, 2025.

Compensated Absences. The District provides compensation for absences. Full time, twelve-month classified employees earn vacation at the rate of 10 days per year for employment of 10 years or less and 15 days per year for employees with more than 10 years. The maximum accumulation of vacation leave is 20 days. When an employee ceases employment, they are paid for unused vacation leave up to a maximum of 10 days at the employee's regular daily rate of pay.

Classified employees also earn 10 days of paid leave per year, to be used for sick, bereavement, or personal leave, however personal leave is limited to 2 days per year. Unused paid leave will be accumulated to a maximum of 90 days. Certified employees earn two personal days per year. A total of 3 personal days may be accumulated for employees that have less than four years of service and a total of 4 days for four or more years of service. Unused personal and discretionary days are not reimbursable.

Certified employees earn 10 days sick leave each year for the first six years of service and 20 days sick leave per year for greater than six years of service. Certified employees can carry forward up to 60 sick leave days and may be paid for any unused days over 60 days at the end of the year, at the rate of $45 per day up to a maximum of 10 days. Certified employees that cease employment due to retirement or death are paid $45 per day for unused sick leave up to a maximum of 20 days.

8. RISK AND 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 has purchased commercial insurance to protect itself from these risks.

9. RELATED PARTIES

During the year ended June 30, 2025, the District employed two immediate family members of a board member.

10. SUBSEQUENT EVENTS

The District's management has evaluated events and transactions occurring after June 30, 2025 through January 14, 2026. The aforementioned date represents the date the financial statement was available to be issued.

11. LONG-TERM DEBT

Changes in long-term liabilities for the municipality for the fiscal 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	Reductions/ Payments	Balance End of Year	Interest Paid
General Obligation Bonds									
Refunding Series 2013	2.0%/2.3%	5/8/2013	$ 4,610,000	9/1/2027	$ 1,865,000	$ -	$ 435,000	$ 1,430,000	$ 35,855
Series 2015	3.0%/4.0%	5/1/2015	9,625,000	9/1/2035	8,685,000	-	200,000	8,485,000	289,525
Finance Lease									
Phone System	0.00%	10/28/2022	131,040	10/31/2027	87,360	-	26,208	61,152	-
Copier Lease	0.00%	3/9/2022	242,481	3/31/2027	133,365		48,496	84,869	-
Total General Obligation Bonds					$ 10,770,725	$ -	$ 709,704	$ 10,061,021	$ 325,380

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

	Year							
	2026	2027	2028	2029	2030	2031-2035	2036	Total
Principal:								
Refunding Series 2013	$ 455,000	$ 475,000	$ 500,000	$ -	$ -	$ -	$ -	$ 1,430,000
Series 2015	220,000	240,000	255,000	800,000	835,000	4,965,000	1,170,000	8,485,000
Phone System	26,208	26,208	8,736	-	-	-	-	61,152
Copier Lease	48,496	36,373	-	-	-	-	-	84,869
Total Principal	749,704	777,581	763,736	800,000	835,000	4,965,000	1,170,000	10,061,021
Interest:								
Refunding Series 2013	26,728	16,725	5,750	-	-	-	-	49,203
Series 2015	283,225	276,325	268,900	253,075	228,550	683,425	23,400	2,016,900
Total Interest	309,953	293,050	274,650	253,075	228,550	683,425	23,400	2,066,103
Total Principal and Interest	$1,059,657	$ 1,070,631	$1,038,386	$ 1,053,075	$1,063,550	$ 5,648,425	$ 1,193,400	$12,127,124

REGULATORY – REQUIRED
SUPPLEMENTARY INFORMATION

UNIFIED SCHOOL DISTRICT NO. 239
SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2024

SCHEDULE 1

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	$ 6,693,459	$ (368,931)	$ -	$ 6,324,528	$ 6,324,528	$ -
Supplemental General	2,095,200	-	-	2,095,200	2,095,200	-
Special Purpose Funds:						
Capital Outlay	1,061,409	-	-	1,061,409	484,745	(576,664)
Driver Training	19,500	-	-	19,500	14,405	(5,095)
Food Service	495,716	-	-	495,716	429,355	(66,361)
At Risk (K-12)	1,025,850	-	-	1,025,850	997,813	(28,037)
Professional Development	61,000	-	-	61,000	38,387	(22,613)
Parent Education	58,428	-	-	58,428	56,970	(1,458)
Special Education	1,524,621	-	-	1,524,621	1,303,298	(221,323)
Career and Postsecondary Education	138,250	-	-	138,250	117,610	(20,640)
KPERS Special Retirement Contribution	654,488	-	-	654,488	565,038	(89,450)
Summer School	-	-	-	-	-	-
Bond and Interest Fund:						
Bond and Interest	960,480	-	-	960,480	960,380	(100)

UNIFIED SCHOOL DISTRICT NO. 239
GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL AND BUDGET (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2025
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED JUNE 30, 2024)

SCHEDULE 2

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
State Aid:				
General Aid	$ 5,440,606	$ 5,519,305	$ 5,752,256	$ (232,951)
Special Education Aid	733,173	805,223	941,203	(135,980)
Total Receipts	6,173,779	6,324,528	$ 6,693,459	$ (368,931)
Expenditures				
Instruction	$ 2,608,432	$ 2,597,303	$ 2,751,179	$ (153,876)
Student Support Services	167,111	252,051	255,776	(3,725)
Instructional Support Staff	60,388	65,079	64,688	391
General Administration	223,984	252,697	249,100	3,597
School Administration	420,114	411,188	449,899	(38,711)
Operations and Maintenance	322,470	348,976	375,000	(26,024)
Transportation	228,167	210,460	333,000	(122,540)
Operating Transfers	2,143,113	2,157,741	2,214,817	(57,076)
Community Service Operations	-	29,033	-	29,033
Adjustment to Comply with Legal Max	-	-	(368,931)	368,931
Total Expenditures	6,173,779	6,324,528	$ 6,324,528	$ -
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	$ -	$ -		

UNIFIED SCHOOL DISTRICT NO. 239
SUPPLEMENTAL GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL AND BUDGET (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2025
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED JUNE 30, 2024)

SCHEDULE 2

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenue:				
Ad Valorem Property Tax	$ 818,186	$ 827,140	$ 790,212	$ 36,928
Delinquent Tax	11,181	18,199	8,462	9,737
Motor Vehicle Tax	53,020	53,130	55,363	(2,233)
Recreational Vehicle Tax	1,295	1,412	1,156	256
16/20M Vehicle Tax	4,692	4,935	-	4,935
Commercial Vehicle Tax	1,714	2,435	2,668	(233)
Supplemental State Aid	959,882	997,734	997,734	-
Operating Transfers	200,000	200,000	200,000	-
Total Receipts	2,049,970	2,104,985	$ 2,055,595	$ 49,390
Expenditures				
Instruction	751,408	844,322	$ 788,594	$ 55,728
Student Support Services	26,339	17,069	23,378	(6,309)
Instructional Support Staff	10,266	10,209	8,500	1,709
General Administration	76,882	75,085	77,342	(2,257)
School Administration	87,692	84,237	90,229	(5,992)
Operations and Maintenance	554,495	450,679	561,780	(111,101)
Food Service	3,780	4,800	-	4,800
Operating Transfers	551,183	608,799	545,377	63,422
Total Expenditures	2,062,045	2,095,200	$ 2,095,200	$ -
Receipts Over (Under) Expenditures	(12,075)	9,785		
Unencumbered Cash, Beginning	51,681	39,606		
Unencumbered Cash, Ending	$ 39,606	$ 49,391		

UNIFIED SCHOOL DISTRICT NO. 239
CAPITAL OUTLAY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL AND BUDGET (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2025
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED JUNE 30, 2024)

SCHEDULE 2

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenue:				
Ad Valorem Property Tax	$ 321,516	$ 391,148	$ 382,940	$ 8,208
Delinquent Tax	4,811	7,333	3,319	4,014
Motor Vehicle Tax	22,986	20,489	21,333	(844)
Recreational Vehicle Tax	558	545	446	99
16/20M Vehicle Tax	2,321	1,920	-	1,920
Commercial Vehicle Tax	665	949	1,028	(79)
Interest on Idle Funds	33,466	42,456	-	42,456
Other Sources	17,600	1,656	-	1,656
Capital Outlay State Aid	143,119	191,640	192,012	(372)
Operating Transfers	5,928	60,518	23,000	37,518
Total Receipts	552,970	718,654	$ 624,078	$ 94,576
Expenditures				
Instruction	$ -	$ 42,055	$ 97,409	$ (55,354)
Student Support Services	-	-	35,000	(35,000)
Instructional Support Staff	-	-	35,000	(35,000)
General Administration	-	-	40,000	(40,000)
School Administration	-	-	40,000	(40,000)
Operations and Maintenance	124,227	368,063	508,000	(139,937)
Transportation	72,217	74,627	306,000	(231,373)
Facility Acquisition and Construction	425,169	-	-	-
Total Expenditures	621,613	484,745	$ 1,061,409	$ (576,664)
Receipts Over (Under) Expenditures	(68,643)	233,909		
Unencumbered Cash, Beginning	603,050	534,407		
Unencumbered Cash, Ending	$ 534,407	$ 768,316		

UNIFIED SCHOOL DISTRICT NO. 239
DRIVER TRAINING FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL AND BUDGET (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2025
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED JUNE 30, 2024)

SCHEDULE 2

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
State Aid	$ 6,815	$ 7,105	$ 6,615	$ 490
Other Sources	7,950	7,300	7,950	(650)
Total Receipts	14,765	14,405	$ 14,565	$ (160)
Expenditures				
Instruction	14,022	12,543	$ 19,500	$ (6,957)
Vehicle Operating Service	-	1,862	-	1,862
Total Expenditures	14,022	14,405	$ 19,500	$ (5,095)
Receipts Over (Under) Expenditures	743	-		
Unencumbered Cash, Beginning	10,831	11,574		
Unencumbered Cash, Ending	$ 11,574	$ 11,574		

UNIFIED SCHOOL DISTRICT NO. 239
FOOD SERVICE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL AND BUDGET (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2025
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED JUNE 30, 2024)

SCHEDULE 2

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
State Aid	$ 3,839	$ 3,694	$ 3,054	$ 640
Federal Aid	268,632	234,008	248,986	(14,978)
Local Receipts	162,061	161,188	167,173	(5,985)
Operating Transfers	-	30,000	-	30,000
Total Receipts	434,532	428,890	$ 419,213	$ 9,677
Expenditures				
Food Service Operation	461,479	429,355	$ 495,716	$ (66,361)
Receipts Over (Under) Expenditures	(26,947)	(465)		
Unencumbered Cash, Beginning	103,452	76,505		
Unencumbered Cash, Ending	$ 76,505	$ 76,040		

UNIFIED SCHOOL DISTRICT NO. 239
AT RISK (K-12) FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL AND BUDGET (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2025
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED JUNE 30, 2024)

SCHEDULE 2

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Operating Transfers	$ 949,420	$ 995,799	$ 1,067,914	$ (72,115)
Expenditures				
Instruction	929,284	997,813	$ 1,025,850	$ (28,037)
Receipts Over (Under) Expenditures	20,136	(2,014)		
Unencumbered Cash, Beginning	162,216	182,352		
Unencumbered Cash, Ending	$ 182,352	$ 180,338		

UNIFIED SCHOOL DISTRICT NO. 239
PROFESSIONAL DEVELOPMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL AND BUDGET (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2025
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED JUNE 30, 2024)

SCHEDULE 2

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
State Aid	$ 3,094	$ 4,412	$ 6,000	$ (1,588)
Operating Transfers	75,100	34,000	20,000	14,000
Total Receipts	78,194	38,412	$ 26,000	$ 12,412
Expenditures				
Student Support Services	60,065	38,387	$ 61,000	$ (22,613)
Receipts Over (Under) Expenditures	18,129	25		
Unencumbered Cash, Beginning	60,400	78,529		
Unencumbered Cash, Ending	$ 78,529	$ 78,554		

UNIFIED SCHOOL DISTRICT NO. 239
PARENT EDUCATION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL AND BUDGET (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2025
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED JUNE 30, 2024)

SCHEDULE 2

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
State Aid	$ 26,750	$ 26,950	$ 26,950	$ -
Operating Transfers	29,675	29,000	20,000	9,000
Total Receipts	56,425	55,950	$ 46,950	$ 9,000
Expenditures				
Instruction	52,233	50,075	$ 49,600	$ 475
Student Support Services	5,480	6,765	8,828	(2,063)
Instructional Support Staff	75	130	-	130
Total Expenditures	57,788	56,970	$ 58,428	$ (1,458)
Receipts Over (Under) Expenditures	(1,363)	(1,020)		
Unencumbered Cash, Beginning	12,842	11,479		
Unencumbered Cash, Ending	$ 11,479	$ 10,459		

UNIFIED SCHOOL DISTRICT NO. 239
SPECIAL EDUCATION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL AND BUDGET (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2025
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED JUNE 30, 2024)

SCHEDULE 2

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Operating Transfers	$ 1,263,173	$ 1,303,223	$ 1,374,280	$ (71,057)
Expenditures				
Instruction	1,062,325	1,111,692	$ 1,315,621	$ (203,929)
Student Support Services	9,886	10,777	7,500	3,277
Instructional Support Staff	60,798	63,326	74,000	(10,674)
Vehicle Operating Service	95,331	109,096	103,000	6,096
Vehicle Service and Maintenance	8,409	7,714	21,500	(13,786)
Other Student Transportation Service	1,375	693	3,000	(2,307)
Total Expenditures	1,238,124	1,303,298	$ 1,524,621	$ (221,323)
Receipts Over (Under) Expenditures	25,049	(75)		
Unencumbered Cash, Beginning	311,625	336,674		
Unencumbered Cash, Ending	$ 336,674	$ 336,599		

UNIFIED SCHOOL DISTRICT NO. 239
CAREER AND POSTSECONDARY EDUCATION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL AND BUDGET (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2025
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED JUNE 30, 2024)

SCHEDULE 2

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
State Aid	$ 13,280	$ 13,659	$ 28,750	$ (15,091)
Operating Transfers	96,000	104,000	55,000	49,000
Total Receipts	109,280	117,659	$ 83,750	$ 33,909
Expenditures				
Instruction	118,018	117,610	$ 138,250	$ (20,640)
Receipts Over (Under) Expenditures	(8,738)	49		
Unencumbered Cash, Beginning	63,338	54,600		
Unencumbered Cash, Ending	$ 54,600	$ 54,649		

UNIFIED SCHOOL DISTRICT NO. 239
KPERS SPECIAL RETIREMENT CONTRIBUTION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL AND BUDGET (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2025
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED JUNE 30, 2024)

SCHEDULE 2

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
State Aid	$ 594,989	$ 565,038	$ 654,488	$ (89,450)
Expenditures				
Employee Benefits	594,989	565,038	$ 654,488	$ (89,450)
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	$ -	$ -		

UNIFIED SCHOOL DISTRICT NO. 239
SUMMER SCHOOL 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)

SCHEDULE 2

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Operating Transfers	$ -	$ -	$ -	$ -
Expenditures				
Instruction	-	-	$ -	$ -
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, Beginning	10	10		
Unencumbered Cash, Ending	$ 10	$ 10		

UNIFIED SCHOOL DISTRICT NO. 239
STUDENT REVOLVING FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2025
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED JUNE 30, 2024)

SCHEDULE 2

	Prior Year Actual	Current Year Actual
Receipts		
Rental and Fees	$ 42,593	$ 49,892
Operating Transfers	75,000	-
Total Receipts	117,593	49,892
Expenditures		
Materials and Supplies	117,593	77,892
Receipts Over (Under) Expenditures	-	(28,000)
Unencumbered Cash, Beginning	75,000	75,000
Unencumbered Cash, Ending	$ 75,000	$ 47,000

UNIFIED SCHOOL DISTRICT NO. 239
TITLE I FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2025
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED JUNE 30, 2024)

SCHEDULE 2

	Prior Year Actual	Current Year Actual
Receipts		
Federal Aid	$ 103,437	$ 102,118
Expenditures		
Instruction	103,437	102,118
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ -

UNIFIED SCHOOL DISTRICT NO. 239
TITLE II-A FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2025
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED JUNE 30, 2024)

SCHEDULE 2

	Prior Year Actual	Current Year Actual
Receipts		
Federal Aid	$ 15,794	$ 16,085
Expenditures		
Instruction	15,794	16,085
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ -

UNIFIED SCHOOL DISTRICT NO. 239
TITLE IV-A FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2025
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED JUNE 30, 2024)

SCHEDULE 2

	Prior Year Actual	Current Year Actual
Receipts		
Federal Aid	$ 14,325	$ 15,126
Expenditures		
Instruction	14,325	15,126
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ -

UNIFIED SCHOOL DISTRICT NO. 239
REAP GRANT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2025
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED JUNE 30, 2024)

SCHEDULE 2

	Prior Year Actual	Current Year Actual
Receipts		
Federal Aid	$ 28,596	$ 17,249
Expenditures		
Instruction	28,596	17,249
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ -

UNIFIED SCHOOL DISTRICT NO. 239
ELEMENTARY & SECONDARY SCHOOL EMERGENCY RELIEF III FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2025
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED JUNE 30, 2024)

SCHEDULE 2

	Prior Year Actual	Current Year Actual
Receipts		
Federal Aid	$ 95,838	$ -
Expenditures		
Student Support Services	60,399	-
Operations and Maintenance	-	-
Community Service Operations	5,061	-
Total Expenditures	65,460	-
Receipts Over (Under) Expenditures	30,378	-
Unencumbered Cash, Beginning	(30,378)	-
Unencumbered Cash, Ending	$ -	$ -

UNIFIED SCHOOL DISTRICT NO. 239
CONTINGENCY RESERVE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2025
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED JUNE 30, 2024)

SCHEDULE 2

	Prior Year Actual	Current Year Actual
Receipts		
Operating Transfers	$ 200,000	$ 210,000
Expenditures		
Operating Transfers	200,000	200,000
Receipts Over (Under) Expenditures	-	10,000
Unencumbered Cash, Beginning	400,000	400,000
Unencumbered Cash, Ending	$ 400,000	$ 410,000

UNIFIED SCHOOL DISTRICT NO. 239
BOND AND INTEREST FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2025
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED JUNE 30, 2024)

SCHEDULE 2

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenue:				
Ad Valorem Property Tax	$ 565,600	$ 512,885	$ 503,992	$ 8,893
Delinquent Tax	8,091	12,544	5,848	6,696
Motor Vehicle Tax	38,734	36,851	38,482	(1,631)
Recreational Vehicle Tax	944	979	803	176
16/20M Vehicle Tax	3,613	3,466	-	3,466
Commercial Vehicle Tax	1,202	1,685	1,855	(170)
Interest	2,338	1,613	-	1,613
State Aid	413,448	441,775	441,775	-
Total Receipts	1,033,970	1,011,798	$ 992,755	$ 19,043
Expenditures				
Principal	600,000	635,000	$ 325,380	$ 309,620
Interest	339,655	325,380	635,000	(309,620)
Fees	-	-	100	(100)
Total Expenditures	939,655	960,380	$ 960,480	$ (100)
Receipts Over (Under) Expenditures	94,315	51,418		
Unencumbered Cash, Beginning	885,231	979,546		
Unencumbered Cash, Ending	$ 979,546	$ 1,030,964		

UNIFIED SCHOOL DISTRICT NO. 239
GIFTS AND GRANTS 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)

SCHEDULE 2

	Prior Year Actual	Current Year Actual
Receipts		
Private Source Contributions	$ 155,630	$ 116,927
Expenditures		
Instruction	59,207	20,904
Student Support Services	9,922	9,794
Instructional Support Staff	-	497
Food Service Operations	801	4,880
Community Services Operations	93,251	82,957
Total Expenditures	163,181	119,032
Receipts Over (Under) Expenditures	(7,551)	(2,105)
Unencumbered Cash, Beginning	56,987	49,436
Unencumbered Cash, Ending	$ 49,436	$ 47,331

UNIFIED SCHOOL DISTRICT NO. 239
AGENCY FUND
SUMMARY OF RECEIPTS AND DISBURSEMENTS (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2025

SCHEDULE 3

Agency Funds	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Student Organization Funds				
Minneapolis Junior/Senior High School				
Class of 2024	$ 377	$ -	$ 377	$ -
Class of 2025	3,098	13,333	16,431	-
Class of 2026	3,759	6,868	3,163	7,464
Class of 2027	512	3,965	39	4,438
Class of 2028	-	2,287	-	2,287
Cheerleaders - High School	853	1,746	1,504	1,095
Cheerleaders - Junior High School	3,776	2,410	1,367	4,819
Coffee Shop	1,384	-	-	1,384
Cookies	620	-	-	620
Craftology	1,982	5,289	4,332	2,939
Economics Club	-			-
New Image	7,989	6,657	6,662	7,984
Performing Arts	-			-
Art Club	499	1,161	1,468	192
Drama	3,430	3,079	1,666	4,843
Trama Team	30	-	-	30
Prom Meals	195	-	195	-
Student Council - High School	1,196	2,068	1,744	1,520
Student Council - Junior High School	1,037	834	995	876
National FFA Organization	39,886	79,800	60,134	59,552
FCCLA	882	-	-	882
Science Club - High School	145	-	-	145
Science Club - Junior High School	532	-	-	532
SSR Student/Staff Rewards	70	-	-	70
National Honor Society	1,045	2,729	2,098	1,676
Subtotal Minneapolis Jr/Sr HS	73,297	132,226	102,175	103,348
Minneapolis Grade School				
Field Trip	201	7,571	7,320	452
Total Student Organizations Funds	73,498	139,797	109,495	103,800
Payroll Clearing	-	27,891	27,891	-
Total Agency Funds	$ 73,498	$ 167,688	$ 137,386	$ 103,800

UNIFIED SCHOOL DISTRICT NO. 239
DISTRICT ACTIVITY FUNDS
SCHEDULE OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2025

SCHEDULE 4

Funds	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Ending Cash Balance
Gate Receipts					
End Zone Camera	$ 626	$ 7,251	$ 5,948	$ 1,929	$ 1,929
Junior/Senior High School	19,433	70,470	68,728	21,175	21,175
Subtotal Gate Receipts	20,059	77,721	74,676	23,104	23,104
School Projects					
Grade School Yearbook	238	-	-	238	238
Entrepreneur	3,151	7,276	5,482	4,945	4,945
Student Service	2,996	-	1,020	1,976	1,976
Student Testing	-	234	183	51	51
Stuco Vending	3,017	5,142	4,241	3,918	3,918
Survivor	829	-	-	829	829
Teacher Appreciation	284	-	-	284	284
Concession Stand	9,489	21,973	28,633	2,829	2,829
Subtotal School Projects	20,004	34,625	39,559	15,070	15,070
Revolving Funds					
Minneapolis Jr/Sr High School	-	61,050	61,050	-	-
Minneapolis Grade School	-	31,855	31,855	-	-
Total Revolving Funds	-	92,905	92,905	-	-
Total District Activity Funds	$ 40,063	$ 205,251	$ 207,140	$ 38,174	$ 38,174