UNIFIED SCHOOL DISTRICT NO. 389
Eureka, Kansas

Independent Auditors' Report and
Regulatory Basis Financial Statement
With Supplementary Information

For the Year Ended June 30, 2024

Unified School District No. 389
Eureka, Kansas
Regulatory Basis Financial Statement
For the Fiscal Year Ended June 30, 2024

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Eureka, Kansas
Regulatory Basis Financial Statement
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Rodney M. Burns
CPA

RODNEY M. BURNS, CPA, LLC
CERTIFIED PUBLIC ACCOUNTANT
702 WEST MAIN * * * P.O.BOX 832
CHANUTE, KANSAS 66720

PHONE (620) 431-3410
FAX (620) 431-7719

INDEPENDENT AUDITORS' REPORT

Board of Education
Unified School District No. 389
Eureka, 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. 389, Eureka, Kansas, as of and for the year ended June 30, 2024, and the related notes to the financial statement.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse and Unmodified Opinions" section of our report, the accompanying financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the District, as of June 30, 2024, 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, 2024, 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), the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, 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 opinion. 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 and *Government Auditing Standards* 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 and *Government Auditing Standards*, 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.

Other Matters

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, and schedule of regulatory basis receipts and expenditures-agency funds, and summary schedule of regulatory basis receipts, expenditures, and unencumbered cash-district activity funds (Schedules 1, 2, 3 and 4 as listed in the table of contents) are presented for purposes of additional analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of Unified School District No. 389, Eureka, Kansas, as of and for the year ended June 30, 2023 (not presented herein), and have issued our report thereon dated December 14, 2023, which contained an unmodified opinion on the basic financial statement. The 2023 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 2023 actual column (2023 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget for the year June 30, 2024 (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 2023 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 2023 basic financial statement. The 2023 comparative information was subjected to the auditing procedures applied in the audit of the 2023 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 2023 basic financial statement or to the 2023 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 2023 comparative information is fairly stated in all material respects in relation to the 2023 basic financial statement as a whole, on the basis of accounting described in Note 1.

Other Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statement that collectively comprises the District's basic financial statement. The Schedule of Expenditures of Federal Awards, as required by Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards is presented for purposes of additional analysis and is not a required part of the basic financial statement. 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 Schedule of Expenditures of Federal Awards is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated January 14, 2025, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

Rodney M. Burns, CPA, LLC

Rodney M. Burns, CPA, LLC
Certified Public Accountants

Chanute, Kansas
January 14, 2025

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Unified School District No. 389
Summary Statement of Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis
For the Year Ended June 30, 2024

		Beginning Unencumbered Cash Balance	Beginning Balance Adjustment	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Governmental Type Funds:								
General		$		5,889,301	5,889,301			
Supplemental General	(2)	282,087	35,286	1,693,636	1,884,616	126,393	234,405	360,798
Special Purpose:								
Pre-School Aged At-Risk				82,191	82,191			
At Risk K-12		992,364		1,258,117	865,250	1,385,231		1,385,231
Virtual Education								
Capital Outlay		4,509,589		809,621	451,088	4,868,122	355,550	5,223,672
Driver Training				10,245	10,245			
Food Service	(2)	200,826	17,925	410,685	448,734	180,702	2,605	183,307
Professional Development		15,382		19,773	34,630	525	17,155	17,680
Special Education	(2)	576,567	438	1,628,001	1,207,445	997,561	34,716	1,032,277
Career and Postsecondary Education	(2)	43,897	5,206	192,110	234,114	7,099	14,001	21,100
Gifts and Grants		30,623		8,057	29,878	8,802	18,529	27,331
KPERS Special Retirement Contribution				801,584	801,584			
Contingency Reserve		478,785				478,785		478,785
Textbook and Student Material Revolving		70,879		45,692	26,160	90,411		90,411
Recreation Commission		25,217		123,921	134,223	14,915		14,915
Elementary/Secondary School Emergency Relief	(2)	(261,594)	32	394,340	437,441	(304,663)	5,255	(299,408)
REAP Grant		9,856		43,432	21,532	31,756		31,756
Title I		208		168,370	168,370	208	831	1,039
KDHE COVID Testing Grant		(9,003)		40,000	39,679	(8,682)		(8,682)
Title II		7,184		28,322	28,322	7,184	22,421	29,605
Title IV-A		10,496		18,146	18,146	10,496	16,738	27,234
Families and Schools Together Grant		4,765				4,765		4,765
Gate Receipts		9,404		78,139	75,295	12,248		12,248
Special Projects		170,391		159,541	151,146	178,786		178,786
Bond and Interest:								
Bond and Interest		1,188,794		476,497	410,900	1,254,391		1,254,391
Capital Projects:								
Gym Construction Project		9				9		9
Trusts:								
Bond Refinancing		664				664		664
Tornado Relief Donations		6,964			6,964			
Total Primary Government	(1)	8,364,354	58,887	14,379,721	13,457,254	9,345,708	722,206	10,067,914

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

Unified School District No. 389
Summary Statement of Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis
For the Year Ended June 30, 2024

	Beginning Unencumbered Cash Balance	Beginning Balance Adjustment	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Composition of Cash:							
Certificates of Deposit							3,261,058
Demand Deposits							7,241,267
Petty Cash Advance							3,300
Less: Agency Funds							(437,711)
Total Primary Government (1)							10,067,914

(1) Excluding Agency Funds
(2) Beg Bal Adjust - Prior Year Encumbrances Cancelled

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

Note 1 Summary of Significant Accounting Policies

The financial statement and schedules of Unified School District #389, Eureka, Kansas, have been prepared in order to show compliance with the cash basis and budget laws of the State of Kansas. The Governmental Accounting Standards Board is the principal standard setting body for establishing governmental accounting and financial reporting principles. The more significant of the District's accounting policies follow. Note 1 describes how the District's accounting policies differ from accounting principles generally accepted in the United States of America.

Reporting Entity

The District is a municipal corporation governed by an elected seven-member board. This financial statement presents Unified School District No. 389, and includes the primary government only, with no related municipal entities.

Basis of Accounting

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

The Kansas Municipal Audit and Accounting Guide 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 revenues 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 Kansas Municipal Audit and Accounting Guide 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.

Basis of Presentation

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

The following Regulatory Basis Fund Types comprise the financial activities of the District for the year ending June 30, 2024:

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

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

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

Capital Project Funds -- used to account for the debt proceeds and other financial resources to be used for acquisition or construction of major capital facilities or equipment.

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

Agency Funds -- funds used to report assets held by the municipal reporting entity in a purely custodial capacity.

Property Taxes

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

Reimbursed Expenses

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

Pension Plan

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

Budgetary Information

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special revenue funds (unless specifically exempted by statute), debt service funds, and enterprise funds. 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 of the proposed budget and notice of public hearing on the budget on or before August 5th.
3. Public hearing on or before August 15th but at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25th.

If the municipality is holding a revenue neutral rate hearing, the budget timeline for adoption of the final budget has been adjusted to on or before September 20th. The municipality did hold a revenue neutral rate hearing for the year ending June 30, 2024.

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. During the year ended June 30, 2024, the District amended the budget of the General Fund from $5,951,935 to $5,994,606.

Subsequent to the adoption of the budget, and the amendment, the budgets of the General Fund and the Supplemental General Fund were cut by the State Board of Education to the legal maximum amounts of $5,889,301 and $1,884,616, respectively. These maximum budgets are based on audited full-time equivalent enrollment.

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 revenues are recognized when cash is received. Expenditures include disbursements, accounts payable, and encumbrances. Encumbrances are commitments by the municipality for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. All unencumbered appropriations (legal budget expenditure authority) lapse at year-end.

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

Gifts and Grants Fund
Contingency Reserve Fund
Textbook and Student Material Revolving Fund
Elementary/Secondary School Emergency Relief Fund
REAP Grant Fund
Title I Fund
KDHE COVID Testing Grant Fund
Title II Fund
Title IV-A Fund
Families and Schools Together Grant Fund
Gate Receipts Fund
Special Projects Fund

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

Note 2 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 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 Municipality'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. The District had no investments at June 30, 2024 and held no investments throughout the year.

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

At June 30, 2024, the carrying amount of the District's deposits was $10,502,325 and the bank balance was $11,322,798. Of the bank balance, $566,310 was covered by federal depository insurance and the remaining $10,756,488 was collateralized with securities held by the pledging financial institutions' agents in the School's name.

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

Note 3 Long-term Debt

Operating Lease Obligation

The District has entered into an operating lease for the use of copiers. The minimum lease payments due as of June 30, 2024 are as follows:

2024-25	$	16,739
2025-26		16,739
2026-27		4,185
Total		37,663

2020 General Obligation Bonds

On January 7, 2020, the District issued $4,800,000 in General Obligations Bonds for the purpose of constructing a new gymnasium/athletic facility, to replace a former facility that had been destroyed by a tornado in 2018. Repayment of these bonds will be through an annual tax levy, with payments extending until September 1, 2035.

Changes in Long-Term Debt

Changes in long-term debt for the year ending June 30, 2024 were as follows:

Issue	Interest Rate	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:									
G.O. Building Bonds	3.00-4.00%	1/07/2020	4,800,000	9/01/2035	4,390,000		270,000	4,120,000	140,900
Other Liabilities:									
Early Retirement Program					49,000		20,000	29,000	-
Total Contractual Indebtedness					4,439,000	-	290,000	4,149,000	140,900

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

	General Obligation Bonds		Early Retirement Program	
	Principal	Interest	Principal	Interest
2024-25	$ 280,000	129,900	20,000	
2025-26	290,000	118,500	7,000	
2026-27	305,000	106,600	2,000	
2027-28	315,000	94,200		
2028-29	330,000	82,950		
2029-30/2033-34	1,800,000	258,000		
2034-35/2035-36	800,000	24,150		
Total	4,120,000	814,300	29,000	-

Note 4 Risk Management

Insurance Coverage

The District is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets; errors and omissions; injuries to employees; employees' health and life; and natural disasters. The District manages these risks of loss through the purchase of various insurance policies. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

Note 5 Interfund Transfers

From	To	Regulatory Authority	Amount
General Fund	Pre-School Aged At Risk Fund	K.S.A. 72-5167	$ 82,191
General Fund	At Risk K-12 Fund	K.S.A. 72-5167	995,213
General Fund	Driver Training Fund	K.S.A. 72-5167	5,800
General Fund	Professional Development Fund	K.S.A. 72-5167	18,004
General Fund	Special Education Fund	K.S.A. 72-5167	1,008,078
General Fund	Career and Postsecondary Education Fund	K.S.A. 72-5167	156,218
Supplemental General Fund	At Risk K-12 Fund	K.S.A. 72-5143	262,904
Supplemental General Fund	Special Education Fund	K.S.A. 72-5143	52,265

Note 6 Other Long-Term Obligations from Operations

Compensated Absences

The School District's policies regarding sick leave permit employees a maximum accumulation of 90 days. At the time of termination, if the employee has been with the District for at least five years, the employee is compensated for unused sick days at the rate of $25 per day for Certified personnel and $10 per day for all other personnel. Non-certified, full-time employees are granted a maximum of three weeks vacation per year after five years service. Unused vacation time is lost at the end of each year. Policies prohibit payment for vacation time in lieu of time off and require the cancellation of unused vacation at the time of employment termination.

Early Retirement Incentive Plan

The School District has adopted a local early retirement incentive plan for all personnel. Under this plan, certified personnel who have 15 or more years service with the District, 20 years of credited service with Kpers, and are between the age of 55 and 65 may retire and receive an annual benefit of $5,000. Persons who retire under this program between the ages of 55 and 61 will receive this benefit for 4 years. Persons retiring at 62 years of age will receive this benefit for 3 years. Persons retiring at 63 years of age will receive this benefit for 2 years, and persons retiring at 64 years of age will receive this benefit for 1 year.

Under this same plan, classified employees who have 15 or more years service with the District, 20 years of credited services with Kpers, and have met the age and service requirements of Kpers (85 points), may retire and receive an annual benefit of $3,000 for 12-month employees and $2,000 for 9- and 10-month employees. Persons who retire under this program between the ages of 53 and 61 will receive this benefit for 4 years. Persons retiring at 62 years of age will receive this benefit for 3 years. Persons retiring at 63 years of age will receive this benefit for 2 years, and persons retiring at 64 years of age will receive this benefit for 1 year.

Defined Benefit Pension Plan

Plan description. The District participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing, multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, et seq. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in its Comprehensive Annual Financial Report which can be found on the KPERS website at www.kpers.org or by writing to KPERS (2611 South Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

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

State law provides that the employer contribution rates for KPERS 1, KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate and the statutory contribution rate (not including the 1% contribution rate for the Death and Disability Program) was 13.88% and 12.57%, respectively, for the fiscal year ended June 30, 2024.

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 $801,584 from the State of Kansas for the year ended June 30, 2024.

Net Pension Liability. At June 30, 2024, the District's proportionate share of the collective net pension liability reported by KPERS was $7,672,361 The net pension liability was measured as of June 30, 2023, 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, 2023. 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, 2023. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in these financial statements.

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

Note 7 Stewardship, Compliance, and Accountability

Compliance with Kansas Cash Basis Law

The following funds had deficit unencumbered cash balances as of June 30, 2024, in the amounts indicated:

Elementary/Secondary School Emergency Relief Fund	$ 304,663
KDHE COVID Testing Grant Fund	8,682

In each of these funds, this deficit balance was caused by expenditures made in anticipation of federal funding reimbursements to be received in the 2024-25 fiscal year. This is not a violation of the Kansas Cash Basis Law.

Compliance with Kansas Budget Law

No violations.

Compliance with Kansas Depository Security Law

No violations.

Note 8 Subsequent Events

The District has evaluated subsequent events through January 14, 2025, the date which the financial statement was available to be issued.

SUPPLEMENTARY INFORMATION

Unified School District No. 389
Summary of Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2024

Schedule 1

	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)
Governmental Type Funds:						
General	$ 5,994,606	(105,305)		5,889,301	5,889,301	
Supplemental General	1,897,208	(12,592)		1,884,616	1,884,616	
Special Purpose:						
Pre-School Aged At-Risk	120,000			120,000	82,191	(37,809)
At Risk K-12	1,475,000			1,475,000	865,250	(609,750)
Virtual Education	25,000			25,000		(25,000)
Capital Outlay	4,850,000		2	4,850,002	451,088	(4,398,914)
Driver Training	13,550			13,550	10,245	(3,305)
Food Service	570,250		13,149	583,399	448,734	(134,665)
Professional Development	38,382			38,382	34,630	(3,752)
Special Education	1,583,600		6,915	1,590,515	1,207,445	(383,070)
Career and Postsecondary Education	345,000			345,000	234,114	(110,886)
KPERS Special Retirement Contribution	935,788			935,788	801,584	(134,204)
Recreation Commission	134,223			134,223	134,223	
Bond and Interest:						
Bond and Interest	411,000			411,000	410,900	(100)
Totals	18,393,607	(117,897)	20,066	18,295,776	12,454,321	(5,841,455)

Unified School District No. 389
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Cash Receipts				
Revenue from State Sources				
General State Aid	$ 5,065,664	5,298,968	5,197,351	101,617
Mineral Production Tax	323	478	350	128
Special Education Aid	604,525	589,855	691,600	(101,745)
Total Cash Receipts	5,670,512	5,889,301	5,889,301	
Expenditures and Transfers				
Instruction				
Certified Salaries	1,916,770	1,764,312	2,040,000	(275,688)
Non-Certified Salaries	29,787	36,459	34,000	2,459
Social Security	169,788	137,157	145,000	(7,843)
Other Employee Benefits	2,889	2,690	3,000	(310)
Miscellaneous Supplies	1,461	9,850	2,000	7,850
Other	792			
Total Instruction	2,121,487	1,950,468	2,224,000	(273,532)
Support Services - Students				
Certified Salaries	294,621	310,560	310,000	560
Social Security	19,081	20,021	20,000	21
Other Employee Benefits	258	269		269
Total Support Services - Students	313,960	330,850	330,000	850
Support Services - Instr. Staff				
Certified Salaries	72,983	77,155	140,000	(62,845)
Other Employee Benefits	61	64	100	(36)
Total Support Services - Instr. Staff	73,044	77,219	140,100	(62,881)
General Administration				
Certified Salaries	89,103	87,755	93,450	(5,695)
Non-Certified Salaries	13,092	13,758	13,700	58
Social Security	10,653	10,987	11,500	(513)
Other Employee Benefits	68	70	100	(30)
Other Official/Administrative Services		2,113		2,113
Total General Administration	112,916	114,683	118,750	(4,067)
School Administration				
Certified Salaries	290,548	249,307	305,000	(55,693)
Non-Certified Salaries	186,848	181,713		181,713
Social Security	31,049	29,092	32,500	(3,408)
Other Employee Benefits	437	418	500	(82)
Total School Administration	508,882	460,530	338,000	122,530
Support Services - Business				
Non-Certified Salaries	80,743	84,398	84,000	398
Operations and Maintenance				
Non-Certified Salaries	321,020	354,175	337,000	17,175
Social Security	20,393	22,420	21,500	920
Other Employee Benefits	185	268	200	68
Total Operations and Maintenance	341,598	376,863	358,700	18,163
Vehicle Operation Services				
Non-Certified Salaries	146,677	155,766	153,500	2,266
Social Security	10,058	10,191	10,500	(309)
Other Employee Benefits	159	159	200	(41)
Total Vehicle Operation Services	156,894	166,116	164,200	1,916
Vehicle Servicing/Maintenance				
Non-Certified Salaries	55,227	58,814	58,000	814
Social Security	3,577	3,810	4,000	(190)
Other Employee Benefits	43	46	45	1
Total Vehicle Servicing/Maintenance	58,847	62,670	62,045	625

Unified School District No. 389
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Fund Transfers				
Pre-School Aged At-Risk	$ 80,485	82,191	120,000	(37,809)
At Risk K-12	983,121	995,213	995,213	
Capital Outlay			10,005	(10,005)
Virtual Education			25,000	(25,000)
Driver Training		5,800	9,135	(3,335)
Professional Development		18,004	20,000	(1,996)
Special Education	705,325	1,008,078	820,458	187,620
Career and Postsecondary Education	133,210	156,218	175,000	(18,782)
Total Fund Transfers	1,902,141	2,265,504	2,174,811	90,693
Budget Adjustments				
Legal Max Adjustment			(105,305)	105,305
Total Expenditures and Transfers	5,670,512	5,889,301	5,889,301	
Receipts Over (Under) Expenditures and Transfers				
Unencumbered Cash, Beginning				
Unencumbered Cash, Ending				

Unified School District No. 389
Supplemental General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Cash Receipts				
Revenue from Local Sources				
Ad Valorem Taxes	$ 606,834	617,186	545,953	71,233
Delinquent Taxes	12,695	15,312	9,303	6,009
Watercraft Tax	1,537	2,005		2,005
Reimbursements	860			
Total Revenue from Local Sources	621,926	634,503	555,256	79,247
Revenue from County Sources				
Motor Vehicle Tax	71,298	72,307	67,905	4,402
Recreational Vehicle Tax	1,479	1,526	877	649
Commercial Vehicle Tax	3,152	2,068	1,674	394
Revenue in Lieu of Taxes	1,386	1,347	964	383
Total Revenue from County Sources	77,315	77,248	71,420	5,828
Revenue from State Sources				
Supplemental State Aid	976,964	981,885	975,853	6,032
Total Cash Receipts	1,676,205	1,693,636	1,602,529	91,107
Expenditures and Transfers				
Instruction				
Staff Travel	10,486	12,779		12,779
Other Miscellaneous Purchased Services			11,000	(11,000)
Supplies and Materials	45,651	45,643	48,000	(2,357)
Textbooks	13,819	29,365	15,000	14,365
Miscellaneous Supplies	185,585	152,931	195,000	(42,069)
Property (Equipment & Furnishings)	3,198	44,402	4,000	40,402
Total Instruction	258,739	285,120	273,000	12,120
Support Services - Students				
Supplies and Materials	7,374	2,553	8,000	(5,447)
Support Services - Instr. Staff				
Books and Periodicals	3,869	11,493	4,000	7,493
General Administration				
Certified Salaries			124,000	(124,000)
Purchased Professional and Technical Services	116,381	103,205		103,205
Board of Education Services	1,261	3,000		3,000
Other Official/Administrative Services	12,425	3,753		3,753
Insurance	260,121	318,760	275,000	43,760
Communication Services		192		192
Other Miscellaneous Purchased Services			14,500	(14,500)
Supplies and Materials	7,468	18,489	8,000	10,489
Total General Administration	397,656	447,399	421,500	25,899
Support Services - Business				
Other Purchased Services			7,000	(7,000)
Postage	6,519	4,365		4,365
Total Support Services - Business	6,519	4,365	7,000	(2,635)
Operations and Maintenance				
Water/Sewer Services (Non-Energy)	6,989	7,952	7,500	452
Cleaning Services			13,750	(13,750)
Disposal Services	13,022	13,412		13,412
Repairs and Maintenance	70,661	116,564	75,000	41,564
Rentals/Leases	40,227	30,951	42,500	(11,549)
Communication Services	40,112	40,329		40,329
Other Miscellaneous Purchased Services			40,250	(40,250)
Supplies and Materials	32,064	77,268	35,000	42,268
Heating	94,545	58,270	100,000	(41,730)
Electricity	273,345	227,967	300,000	(72,033)
Motor Fuel	1,102	1,152	1,000	152
Other	40,658	28,688	42,500	(13,812)
Total Operations and Maintenance	612,725	602,553	657,500	(54,947)

Unified School District No. 389
Supplemental General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Vehicle Operation Services				
Motor Fuel	$ 31,322	36,723	50,000	(13,277)
Other	35,913	10,754	35,000	(24,246)
Total Vehicle Operation Services	67,235	47,477	85,000	(37,523)
Vehicle Servicing/Maintenance				
Supplies and Materials	200,330	168,487	77,519	90,968
Fund Transfers				
At Risk K-12	220,239	262,904	262,789	115
Special Education	860	52,265	900	51,365
Career and Postsecondary Education			100,000	(100,000)
Total Fund Transfers	221,099	315,169	363,689	(48,520)
Budget Adjustments				
Legal Max Adjustment			(12,592)	12,592
Total Expenditures and Transfers	1,775,546	1,884,616	1,884,616	
Receipts Over (Under) Expenditures and Transfers	(99,341)	(190,980)		
Unencumbered Cash, Beginning	279,465	282,087		
Prior Year Encumbrances Cancelled	101,963	35,286		
Unencumbered Cash, Ending	282,087	126,393		

Unified School District No. 389
Pre-School Aged At-Risk Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Operating Transfers				
Transfer from General Fund	$ 80,485	82,191	120,000	(37,809)
Total Cash Receipts	80,485	82,191	120,000	(37,809)
Expenditures and Transfers				
Instruction				
Certified Salaries	75,522	80,658	85,000	(4,342)
Non-Certified Salaries			20,000	(20,000)
Social Security	4,981	1,533	10,000	(8,467)
General Teaching Supplies			5,000	(5,000)
Total Expenditures and Transfers	80,503	82,191	120,000	(37,809)
Receipts Over (Under) Expenditures and Transfers	(18)			
Unencumbered Cash, Beginning				
Prior Year Encumbrances Cancelled	18			
Unencumbered Cash, Ending				

Unified School District No. 389
At Risk K-12 Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Operating Transfers				
Transfer from General Fund	$ 983,121	995,213	995,213	
Transfer from Supplemental General Fund	220,239	262,904	262,789	115
Total Cash Receipts	1,203,360	1,258,117	1,258,002	115
Expenditures and Transfers				
Instruction				
Certified Salaries	830,026	812,560	1,000,000	(187,440)
Non-Certified Salaries			250,000	(250,000)
Social Security	53,858	52,690	75,000	(22,310)
General Teaching Supplies			50,000	(50,000)
Property (Equipment & Furnishings)			100,000	(100,000)
Total Expenditures and Transfers	883,884	865,250	1,475,000	(609,750)
Receipts Over (Under) Expenditures and Transfers	319,476	392,867		
Unencumbered Cash, Beginning	672,888	992,364		
Unencumbered Cash, Ending	992,364	1,385,231		

Unified School District No. 389
Virtual Education Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Cash Receipts				
Operating Transfers				
Transfer from General Fund	$		25,000	(25,000)
Total Cash Receipts			25,000	(25,000)
Expenditures and Transfers				
Instruction				
Certified Salaries			10,000	(10,000)
Social Security			500	(500)
Purchased Professional and Technical Services			14,500	(14,500)
Total Expenditures and Transfers			25,000	(25,000)
Receipts Over (Under) Expenditures and Transfers				
Unencumbered Cash, Beginning				
Unencumbered Cash, Ending				

Unified School District No. 389
Capital Outlay Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Cash Receipts				
Revenue from Local Sources				
Ad Valorem Taxes	$ 329,842	360,003	330,358	29,645
Delinquent Taxes	5,740	7,156	5,086	2,070
Watercraft Tax	363	1,089		1,089
Interest on Investments	57,549	106,540		106,540
Other Revenue From Local Sources	49,142	123,555	50,000	73,555
Total Revenue from Local Sources	442,636	598,343	385,444	212,899
Revenue from County Sources				
Motor Vehicle Tax	32,510	34,981	34,150	831
Recreational Vehicle Tax	680	739	441	298
Commercial Vehicle Tax	1,849	998	841	157
Revenue in Lieu of Taxes	2,337	2,586	485	2,101
Total Revenue from County Sources	37,376	39,304	35,917	3,387
Revenue from State Sources				
General State Aid	157,220	169,972	171,568	(1,596)
Revenue from Federal Sources				
Federal Flood Control Allocation	2,002	2,002	2,000	2
P.L. 382	3,575		4,000	(4,000)
Total Revenue from Federal Sources	5,577	2,002	6,000	(3,998)
Operating Transfers				
Transfer from General Fund			10,005	(10,005)
Total Cash Receipts	642,809	809,621	608,934	200,687
Expenditures and Transfers				
Instruction				
Property (Equipment & Furnishings)			1,250,000	(1,250,000)
Support Services - Students				
Property (Equipment & Furnishings)			500,000	(500,000)
Operations and Maintenance				
Repairs and Maintenance			500,000	(500,000)
Repair of Buildings			500,000	(500,000)
Property (Equipment & Furnishings)	153,500	100,676	300,000	(199,324)
Total Operations and Maintenance	153,500	100,676	1,300,000	(1,199,324)
Vehicle Operation Services				
Property (Equipment & Furnishings)			300,000	(300,000)
Facilities Acquisition/Construction				
Site Improvement	62,955	350,412	1,000,000	(649,588)
Other Facilities Acquisition/Construction			500,000	(500,000)
Total Facilities Acquisition/Construction	62,955	350,412	1,500,000	(1,149,588)
Budget Credit Adjustment			2	(2)
Total Expenditures and Transfers	216,455	451,088	4,850,002	(4,398,914)
Receipts Over (Under) Expenditures and Transfers	426,354	358,533		
Unencumbered Cash, Beginning	4,067,410	4,509,589		
Prior Year Encumbrances Cancelled	15,825			
Unencumbered Cash, Ending	4,509,589	4,868,122		

Unified School District No. 389
Driver Training Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Cash Receipts				
Revenue from Local Sources				
Other Revenue From Local Sources	$ 460	240	500	(260)
Revenue from State Sources				
General State Aid	5,041	4,205	3,915	290
Operating Transfers				
Transfer from General Fund		5,800	9,135	(3,335)
Total Cash Receipts	5,501	10,245	13,550	(3,305)
Expenditures and Transfers				
Instruction				
Certified Salaries	4,862	9,180	9,000	180
Social Security	805	702	900	(198)
Other Employee Benefits	11	9	150	(141)
Supplies and Materials	160	96		96
General Teaching Supplies			2,500	(2,500)
Total Instruction	5,838	9,987	12,550	(2,563)
Vehicle Operation/Maintenance				
Motor Fuel		258	1,000	(742)
Total Expenditures and Transfers	5,838	10,245	13,550	(3,305)
Receipts Over (Under) Expenditures and Transfers	(337)			
Unencumbered Cash, Beginning	337			
Unencumbered Cash, Ending				

Unified School District No. 389
Food Service Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Cash Receipts				
Revenue from Local Sources				
Student Sales	$ 58,803	53,837	65,875	(12,038)
Adults and Non-Reimbursable Programs	2,524	3,916	7,038	(3,122)
Other Revenue From Local Sources	7,098	9,864	10,000	(136)
Total Revenue from Local Sources	68,425	67,617	82,913	(15,296)
Revenue from State Sources				
General State Aid	3,246	3,110	2,720	390
Revenue from Federal Sources				
Federal Financial Assistance	315,491	306,876	326,809	(19,933)
Fresh Fruits and Vegetables Grant	12,818	16,062		16,062
Other Federal Financial Assistance	28,754	17,020		17,020
Total Revenue from Federal Sources	357,063	339,958	326,809	13,149
Total Cash Receipts	428,734	410,685	412,442	(1,757)
Expenditures and Transfers				
Operations and Maintenance				
Water/Sewer Services (Non-Energy)	2,773	2,795	5,000	(2,205)
Food Service Operations				
Non-Certified Salaries	124,828	141,480	150,000	(8,520)
Social Security	7,593	7,099	10,000	(2,901)
Other Employee Benefits	91	83	250	(167)
Food and Milk	274,296	271,059	315,000	(43,941)
Miscellaneous Supplies	13,404	10,889	25,000	(14,111)
Property (Equipment & Furnishings)	60,771	4,203	50,000	(45,797)
Other	15,311	11,126	15,000	(3,874)
Total Food Service Operations	496,294	445,939	565,250	(119,311)
Budget Credit Adjustment			13,149	(13,149)
Total Expenditures and Transfers	499,067	448,734	583,399	(134,665)
Receipts Over (Under) Expenditures and Transfers	(70,333)	(38,049)		
Unencumbered Cash, Beginning	271,159	200,826		
Prior Year Encumbrances Cancelled		17,925		
Unencumbered Cash, Ending	200,826	180,702		

Unified School District No. 389
Professional Development Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Cash Receipts				
Revenue from State Sources				
General State Aid	$ 2,198	1,769	3,000	(1,231)
Operating Transfers				
Transfer from General Fund		18,004	20,000	(1,996)
Total Cash Receipts	2,198	19,773	23,000	(3,227)
Expenditures and Transfers				
Support Services - Instr. Staff				
Instructional Program Improvement Services	19,101	34,630	38,382	(3,752)
Total Expenditures and Transfers	19,101	34,630	38,382	(3,752)
Receipts Over (Under) Expenditures and Transfers	(16,903)	(14,857)		
Unencumbered Cash, Beginning	32,285	15,382		
Unencumbered Cash, Ending	15,382	525		

Unified School District No. 389
Special Education Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Cash Receipts				
Revenue from Local Sources				
Interest on Investments	$ 202,141	316,996	75,000	241,996
Revenue from Federal Sources				
Federal Financial Assistance	195,706	186,865	179,950	6,915
Medicaid Title XIX	60,939	63,796	50,000	13,796
Total Revenue from Federal Sources	256,645	250,661	229,950	20,711
Operating Transfers				
Transfer from General Fund	705,325	1,008,079	820,458	187,621
Transfer from Supplemental General Fund	860	52,265	900	51,365
Total Operating Transfers	706,185	1,060,344	821,358	238,986
Total Cash Receipts	1,164,971	1,628,001	1,126,308	501,693
Expenditures and Transfers				
Instruction				
Certified Salaries	460,674	450,719	650,000	(199,281)
Non-Certified Salaries	458,178	456,343	475,000	(18,657)
Social Security	58,962	56,654	70,000	(13,346)
Other Employee Benefits	711	677	1,500	(823)
Purchased Professional and Technical Services	105,106	93,542	125,000	(31,458)
Tuition			10,000	(10,000)
Supplies and Materials	24,931	33,547	30,000	3,547
Miscellaneous Supplies			100	(100)
Total Instruction	1,108,562	1,091,482	1,361,600	(270,118)
Support Services - Students				
Certified Salaries	61,787	64,258	75,000	(10,742)
Social Security	4,731	4,865	6,000	(1,135)
Other Employee Benefits	58	60		60
Purchased Professional and Technical Services			1,000	(1,000)
Total Support Services - Students	66,576	69,183	82,000	(12,817)
Vehicle Operation Services				
Non-Certified Salaries	36,287	37,422	41,000	(3,578)
Social Security	2,739	2,768	4,000	(1,232)
Motor Fuel	8,290	6,590	20,000	(13,410)
Property (Equipment & Furnishings)			75,000	(75,000)
Total Vehicle Operation Services	47,316	46,780	140,000	(93,220)
Budget Credit Adjustment			6,915	(6,915)
Total Expenditures and Transfers	1,222,454	1,207,445	1,590,515	(383,070)
Receipts Over (Under) Expenditures and Transfers	(57,483)	420,556		
Unencumbered Cash, Beginning	633,705	576,567		
Prior Year Encumbrances Cancelled	345	438		
Unencumbered Cash, Ending	576,567	997,561		

Unified School District No. 389
Career and Postsecondary Education Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Revenue from State Sources				
CTE Transportation State Aid	$ 10,920	9,951	16,830	(6,879)
Revenue from Federal Sources				
Federal Financial Assistance	3,562	5,117	5,000	117
P.L. 382	9,182	20,824		20,824
Other Federal Financial Assistance			9,000	(9,000)
Total Revenue from Federal Sources	12,744	25,941	14,000	11,941
Operating Transfers				
Transfer from General Fund	133,210	156,218	175,000	(18,782)
Transfer from Supplemental General Fund			100,000	(100,000)
Total Operating Transfers	133,210	156,218	275,000	(118,782)
Total Cash Receipts	156,874	192,110	305,830	(113,720)
Expenditures and Transfers				
Instruction				
Certified Salaries	227,227	208,912	250,000	(41,088)
General Teaching Supplies			20,000	(20,000)
Miscellaneous Supplies	77,464	25,202	75,000	(49,798)
Total Expenditures and Transfers	304,691	234,114	345,000	(110,886)
Receipts Over (Under) Expenditures and Transfers	(147,817)	(42,004)		
Unencumbered Cash, Beginning	187,670	43,897		
Prior Year Encumbrances Cancelled	4,044	5,206		
Unencumbered Cash, Ending	43,897	7,099		

Unified School District No. 389
Gifts and Grants Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Revenue from Local Sources		
Donations	$ 271	32
Revenue from State Sources		
Kansas Safe and Secure Schools	10,615	8,025
Total Cash Receipts	10,886	8,057
Expenditures and Transfers		
Instruction		
Property (Equipment & Furnishings)	1,150	29,878
Total Expenditures and Transfers	1,150	29,878
Receipts Over (Under) Expenditures and Transfers	9,736	(21,821)
Unencumbered Cash, Beginning	20,887	30,623
Unencumbered Cash, Ending	30,623	8,802

Unified School District No. 389
KPERS Special Retirement Contribution Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Revenue from State Sources				
General State Aid	$ 843,052	801,584	935,788	(134,204)
Total Cash Receipts	843,052	801,584	935,788	(134,204)
Expenditures and Transfers				
Instruction				
Other Employee Benefits	588,991	548,356	653,780	(105,424)
Support Services - Students				
Other Employee Benefits	39,994	40,490	44,393	(3,903)
Support Services - Instr. Staff				
Other Employee Benefits	14,112	11,491	15,664	(4,173)
General Administration				
Other Employee Benefits	28,080	28,968	31,169	(2,201)
School Administration				
Other Employee Benefits	68,471	64,843	76,003	(11,160)
Support Services - Business				
Other Employee Benefits	12,289	12,448	13,641	(1,193)
Operations and Maintenance				
Other Employee Benefits	47,427	49,766	52,644	(2,878)
Vehicle Operation Services				
Other Employee Benefits	30,046	29,408	33,351	(3,943)
Operation of Non-Instruction Services				
Other Employee Benefits	13,642	15,814	15,143	671
Total Expenditures and Transfers	843,052	801,584	935,788	(134,204)
Receipts Over (Under) Expenditures and Transfers				
Unencumbered Cash, Beginning				
Unencumbered Cash, Ending				

Unified School District No. 389
Contingency Reserve Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

	Prior Year Actual	Current Year Actual
Cash Receipts		
None	$	
Expenditures and Transfers		
None		
Receipts Over (Under) Expenditures and Transfers		
Unencumbered Cash, Beginning	478,785	478,785
Unencumbered Cash, Ending	478,785	478,785

Unified School District No. 389
Textbook and Student Material Revolving Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

		Prior Year Actual	Current Year Actual
Cash Receipts			
Revenue from Local Sources			
User Charges and Fines	$	16,866	20,534
Rental Fees and Books		8,219	25,158
Total Cash Receipts		25,085	45,692
Expenditures and Transfers			
Instruction			
Supplies and Materials		15,446	26,160
Total Expenditures and Transfers		15,446	26,160
Receipts Over (Under) Expenditures and Transfers		9,639	19,532
Unencumbered Cash, Beginning		61,240	70,879
Unencumbered Cash, Ending		70,879	90,411

Unified School District No. 389
Recreation Commission Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Revenue from Local Sources				
Ad Valorem Taxes	$ 114,278	107,309	103,769	3,540
Delinquent Taxes	2,205	2,683	1,758	925
Watercraft Tax	269	377		377
Total Revenue from Local Sources	116,752	110,369	105,527	4,842
Revenue from County Sources				
Motor Vehicle Tax	12,510	12,667	12,181	486
Recreational Vehicle Tax	259	268	157	111
Commercial Vehicle Tax	552	362	300	62
Revenue in Lieu of Taxes	242	255	173	82
Total Revenue from County Sources	13,563	13,552	12,811	741
Total Cash Receipts	130,315	123,921	118,338	5,583
Expenditures and Transfers				
Community Services Operations				
Community Service Operations	128,947	134,223	134,223	
Total Expenditures and Transfers	128,947	134,223	134,223	
Receipts Over (Under) Expenditures and Transfers	1,368	(10,302)		
Unencumbered Cash, Beginning	23,849	25,217		
Unencumbered Cash, Ending	25,217	14,915		

Unified School District No. 389
Elementary/Secondary School Emergency Relief Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Revenue from Federal Sources		
Federal Financial Assistance	$ 598,967	394,340
Total Cash Receipts	598,967	394,340
Expenditures and Transfers		
Instruction		
Certified Salaries	333,523	278,206
Non-Certified Salaries	3,995	
General Teaching Supplies	8,096	21,815
Textbooks		12,196
Property (Equipment & Furnishings)	76,510	1,740
Equipment	224,115	123,484
Total Expenditures and Transfers	646,239	437,441
Receipts Over (Under) Expenditures and Transfers	(47,272)	(43,101)
Unencumbered Cash, Beginning	(214,322)	(261,594)
Prior Year Encumbrances Cancelled		32
Unencumbered Cash, Ending	(261,594)	(304,663)

Unified School District No. 389
REAP Grant Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

		Prior Year Actual	Current Year Actual
Cash Receipts			
Revenue from Federal Sources			
Federal Financial Assistance	$	12,606	43,432
Total Cash Receipts		12,606	43,432
Expenditures and Transfers			
Support Services - Instr. Staff			
Purchased Professional and Technical Services		2,750	21,532
Total Expenditures and Transfers		2,750	21,532
Receipts Over (Under) Expenditures and Transfers		9,856	21,900
Unencumbered Cash, Beginning			9,856
Unencumbered Cash, Ending		9,856	31,756

Unified School District No. 389
Title I Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

		Prior Year Actual	Current Year Actual
Cash Receipts			
Revenue from Federal Sources			
Federal Financial Assistance	$	154,058	168,370
Total Cash Receipts		154,058	168,370
Expenditures and Transfers			
Instruction			
Certified Salaries		142,074	132,254
Social Security		11,484	32,836
Supplies and Materials			1,541
Total Instruction		153,558	166,631
Support Services - Students			
Other		500	1,739
Total Expenditures and Transfers		154,058	168,370
Receipts Over (Under) Expenditures and Transfers			
Unencumbered Cash, Beginning			208
Prior Year Encumbrances Cancelled		208	
Unencumbered Cash, Ending		208	208

Unified School District No. 389
KDHE COVID Testing Grant Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Revenue from Federal Sources		
Federal Financial Assistance	$ 52,047	40,000
Total Cash Receipts	52,047	40,000
Expenditures and Transfers		
Support Services - Students		
General Teaching Supplies	14,038	
General Administration		
Certified Salaries	38,876	39,679
Total Expenditures and Transfers	52,914	39,679
Receipts Over (Under) Expenditures and Transfers	(867)	321
Unencumbered Cash, Beginning	(8,136)	(9,003)
Unencumbered Cash, Ending	(9,003)	(8,682)

Unified School District No. 389
Title II Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

		Prior Year Actual	Current Year Actual
Cash Receipts			
Revenue from Federal Sources			
Federal Financial Assistance	$	26,999	28,322
Total Cash Receipts		26,999	28,322
Expenditures and Transfers			
Support Services - Instr. Staff			
Instructional Program Improvement Services		26,999	28,322
Total Expenditures and Transfers		26,999	28,322
Receipts Over (Under) Expenditures and Transfers			
Unencumbered Cash, Beginning		6,091	7,184
Prior Year Encumbrances Cancelled		1,093	
Unencumbered Cash, Ending		7,184	7,184

Unified School District No. 389
Title IV-A Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

		Prior Year Actual	Current Year Actual
Cash Receipts			
Revenue from Federal Sources			
Federal Financial Assistance	$	17,732	18,146
Total Cash Receipts		17,732	18,146
Expenditures and Transfers			
Instruction			
Purchased Professional and Technical Services		17,732	18,146
Total Expenditures and Transfers		17,732	18,146
Receipts Over (Under) Expenditures and Transfers			
Unencumbered Cash, Beginning		10,496	10,496
Unencumbered Cash, Ending		10,496	10,496

Unified School District No. 389
Families and Schools Together Grant Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

		Prior Year Actual	Current Year Actual
Cash Receipts			
None	$		
Expenditures and Transfers			
None			
Receipts Over (Under) Expenditures and Transfers			
Unencumbered Cash, Beginning		4,765	4,765
Unencumbered Cash, Ending		4,765	4,765

Unified School District No. 389
Bond and Interest Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Cash Receipts				
Revenue from Local Sources				
Ad Valorem Taxes	$ 417,971	410,486	377,718	32,768
Delinquent Taxes	8,303	9,792	6,397	3,395
Watercraft Tax	1,090	1,382		1,382
Total Revenue from Local Sources	427,364	421,660	384,115	37,545
Revenue from County Sources				
Motor Vehicle Tax	48,443	51,360	47,785	3,575
Recreational Vehicle Tax	1,012	1,081	617	464
Commercial Vehicle Tax	2,188	1,470	1,178	292
Revenue in Lieu of Taxes	986	926	678	248
Total Revenue from County Sources	52,629	54,837	50,258	4,579
Revenue from State Sources				
General State Aid	25,784			
Total Cash Receipts	505,777	476,497	434,373	42,124
Expenditures and Transfers				
Debt Service				
Redemption of Principal	260,000	270,000	270,000	
Interest (Coupons)	151,500	140,900	140,900	
Commission and Postage			100	(100)
Total Expenditures and Transfers	411,500	410,900	411,000	(100)
Receipts Over (Under) Expenditures and Transfers	94,277	65,597		
Unencumbered Cash, Beginning	1,094,517	1,188,794		
Unencumbered Cash, Ending	1,188,794	1,254,391		

Unified School District No. 389
Gym Construction Project Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Revenue from Local Sources		
Interest on Investments	$ 1	
Total Cash Receipts	1	
Expenditures and Transfers		
None		
Receipts Over (Under) Expenditures and Transfers	1	
Unencumbered Cash, Beginning	8	9
Unencumbered Cash, Ending	9	9

Unified School District No. 389
Bond Refinancing Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

	Prior Year Actual	Current Year Actual
Cash Receipts		
None	$	
Expenditures and Transfers		
None		
Receipts Over (Under) Expenditures and Transfers		
Unencumbered Cash, Beginning	664	664
Unencumbered Cash, Ending	664	664

Unified School District No. 389
Tornado Relief Donations Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

	Prior Year Actual	Current Year Actual
Cash Receipts		
None	$	
Expenditures and Transfers		
Instruction		
Property (Equipment & Furnishings)		6,964
Total Expenditures and Transfers		6,964
Receipts Over (Under) Expenditures and Transfers		(6,964)
Unencumbered Cash, Beginning	6,964	6,964
Unencumbered Cash, Ending	6,964	

Unified School District No. 389
Eureka, Kansas
Agency Funds
Schedule of Receipts and Cash Disbursements
Regulatory Basis
For the Year Ended June 30, 2024

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Student Organization Funds:				
High School:				
Ambassadors	$ 525			525
Art Club	2,970	2,084	1,676	3,378
Band	556	2,489	1,678	1,367
Baseball	1,690	125	174	1,641
Birkholz Memorial	300			300
Book Club	-	1,804	1,250	554
Boys Basketball	233	737	951	19
Boys Golf	2,629	3,034	2,153	3,510
Cheerleaders	5,326	13,890	13,258	5,958
Class of 2017	252			252
Class of 2021	2,075			2,075
Class of 2022	1,028		175	853
Class of 2023	234			234
Class of 2024	1,165	100	752	513
Class of 2025	2,620	1,810	3,629	801
Class of 2026	1,070	2,276		3,346
Class of 2027	386			386
Class of 2028	447	119	25	541
Class of 2029	-	348		348
Cross Country	1,304			1,304
E-Club	288			288
Educational Trips	816	599	386	1,029
English Eight	343			343
English Reading	1,168			1,168
FACS	-	793	793	-
FCA	9,223	7,425	7,690	8,958
FCCLA	377	100		477
FFA	17,694	67,312	72,022	12,984
Film Class Fee	-	105	105	-
Football	3,209	5,429	1,003	7,635
Foreign Language Club	3,992	640	1,153	3,479
Forensics	1,907	118	962	1,063
Girls Basketball	96.00	250	145	201
Girls Golf	245.00		165	80
High School Track	272	1,210	1,059	423
Junior High Cheerleaders	778	2,799	494	3,083
Junior High Girls Basketball	389	284	284	389
Junior High Volleyball	1,232	1,056	699	1,589
National Honor Society	184	592	150	626
Pep Club	1,520			1,520
Pop Chorale	666	731	763	634
Power Lifting	-	774	517	257
Prom Partners	562			562
SADD	4,184	2,078	3,749	2,513
Safe	2,458	1,000	950	2,508
Scholar's Bowl	2,267	1,133	1,629	1,771
School Farm	450			450
WILD Science Club	6,425	7,314	4,829	8,910
Science Fees	-	1,723	1,723	-
Skills	269	104		373
Drama Club	5,816	943	554	6,205
Stuco Vending	1,629	2,514	1,545	2,598
STUCO	794	2,441	1,105	2,130
FCCLA Pop Machines	1,591	3,942	3,162	2,371
Testing Fees	340			340
Tornado Cave	11,131	23,171	8,710	25,592
Trap Shoot	1,000			1,000
Twisted Design	11,160	9,130	6,128	14,162
Vocal Music	-	62	62	-
Wrestling	765	1,920	465	2,220
Yearbook Club	847	200	120	927
Other Agency Funds				
Payroll Clearing	264,040	2,712,823	2,687,981	288,882
Sales Tax	15	5,398	5,347	66
Total Agency Funds	384,952	2,894,929	2,842,170	437,711

Unified School District No. 389
Eureka, Kansas
District Activity Funds
Schedule of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended June 30, 2024

Fund	Beginning Unencumbered Cash Balance	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Gate Receipts:						
High School:						
Athletics	$ 4,404	62,045	61,256	5,193		5,193
Concessions	5,000	16,094	14,039	7,055	-	7,055
Subtotal Gate Receipts	9,404	78,139	75,295	12,248	-	12,248
Special Projects:						
Marshall Elementary:						
Book Fair	4,111	3,637	6,098	1,650		1,650
General Clearing	636	40,365	40,914	87		87
Pop Machine	9,027	8,772	7,012	10,787		10,787
Student Needs	11,975	22,514	20,663	13,826		13,826
High School:						
Activities Change Account	791	53,295	53,295	791		791
Athletic T-Shirts	36			36		36
Babson Counselor	2,196		748	1,448		1,448
Casey's Grant	-	8,000	6,661	1,339		1,339
Copy Center Equipment	2,763	143		2,906		2,906
Larry Shue Memorial	4,052	70		4,122		4,122
Lift-a-thon	687			687		687
Scholarships	50,560	18,184	12,690	56,054		56,054
Scholarships - Williams/Nuessen	4,860			4,860		4,860
Scholarships-ETA	181			181		181
Scholarships-Ghyneth	34,274	1,203		35,477		35,477
Scholarships-Jean Gundy	25,858			25,858		25,858
Scholarships-John May	467			467		467
Scholarships- Peffer Family	10,030	262		10,292		10,292
Scholarships-Larry Shue	464			464		464
Special Ed Program	7,110	302	136	7,276		7,276
Yearbook	313	2,794	2,929	178	-	178
Subtotal Special Projects	170,391	159,541	151,146	178,786	-	178,786
Total District Activity Funds	179,795	237,680	226,441	191,034	-	191,034

Rodney M. Burns
CPA

RODNEY M. BURNS, CPA, LLC
CERTIFIED PUBLIC ACCOUNTANT
702 WEST MAIN * * * P.O.BOX 832
CHANUTE, KANSAS 66720

PHONE (620) 431-3410
FAX (620) 431-7719

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

Board of Education
Unified School District No. 389
Eureka, Kansas

We have audited, in accordance with auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and the *Kansas Municipal Audit and Accounting Guide*, the financial statements of Unified School District No. 389, Eureka, Kansas, (the District) as of and for the year ended June 30, 2024, and have issued our report thereon dated January 14, 2025, which was qualified because the District prepares its financial statement to meet the requirements of the State of Kansas on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statement, we considered the District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the District's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statement is free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards.*

Purpose of this Report

This purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Rodney M. Burns, CPA, LLC
Rodney M. Burns, CPA, LLC
Certified Public Accountants

Chanute, Kansas
January 14, 2025

Rodney M. Burns
CPA

RODNEY M. BURNS, CPA, LLC
CERTIFIED PUBLIC ACCOUNTANT
702 WEST MAIN * * * P.O.BOX 832
CHANUTE, KANSAS 66720

PHONE (620) 431-3410
FAX (620) 431-7719

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

Board of Education
Unified School District No. 389
Eureka, Kansas

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited the compliance of Unified School District No. 389, Eureka, Kansas, (the District) with the types of compliance requirements described in the U.S. *Office of Management and Budget (OMB) Compliance Supplement* that could have a direct and material effect on each of the District's major federal programs for the year ended June 30, 2024. The District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the District, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs, identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs for the year ended June 30, 2024.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the "Auditor's Responsibilities for the Audit of Compliance" section of our report.

We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with 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 opinion on compliance for each major federal program. Our audit does not provide a legal determination of the District's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and other provisions of contracts or grant agreements applicable to the District's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the District's compliance based on our audit. 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 generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the District's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, 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 District's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the District's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control over Compliance

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the "Auditor's Responsibilities for the Audit of Compliance" section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given those limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Rodney M. Burns, CPA, LLC
Rodney M. Burns, CPA, LLC
Certified Public Accountants

Chanute, Kansas
January 14, 2025

Unified School District No. 389
Eureka, Kansas
Schedule of Findings and Questioned Costs
For the Fiscal Year Ended June 30, 2024

I. Summary of Independent Auditors' Results

Financial Statement:
The independent auditors' report expresses an adverse opinion on the financial statement of Unified School District No. 389 on the Generally Accepted Accounting Principles (GAAP) basis of accounting, but an unmodified opinion on the regulatory basis of accounting as prescribed by the State of Kansas.

Internal Control over Financial Reporting:

Material weakness(es) identified?	_____	Yes	X	No
Significant deficiency(ies) identified?	_____	Yes	X	None reported
Non compliance or other matters required to be reported under *Government Auditing Standards?*	_____	Yes	X	No

Federal Awards:
Internal control over major programs:

Material weakness(es) identified?	_____	Yes	X	No
Significant deficiency(ies) identified?	_____	Yes	X	None reported

The independent auditors' report on compliance for the major federal award programs for Unified School District No. 389 expresses an unmodified opinion.

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?	_____	Yes	X	No

Identification of major programs:

U.S. Department of Agriculture	
Child Nutrition Cluster:	
School Breakfast Program	CFDA #10.553
National School Lunch Program	CFDA #10.555
Summer Food Service Program for Children	CFDA #10.559
Fresh Fruits and Vegetables Program	CFDA #10.582
U.S. Department of Education	
Education Stabilization Fund - Elementary and Secondary School Emergency Relief Fund	CFDA #84.425D
American Rescue Plan - Elementary and Secondary School Emergency Relief Fund	CFDA #84.425U

The threshold for distinguishing Types A and B programs was $750,000.

Auditee qualified as a low risk auditee?	_____	Yes	X	No

Unified School District No. 389
Eureka, Kansas
Schedule of Findings and Questioned Costs
For the Fiscal Year Ended June 30, 2024

II. Financial Statement Findings

None.

III. Federal Award Findings and Questioned Costs

None.

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Unified School District No. 389
Eureka, Kansas
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2024

Federal Grantor/Pass-through Grantor/Program Title	Pass-through Entity Identifying Number	Assistance Listing Number	Cash Receipts	Disbursements/ Expenditures
U.S. Department of Agriculture				
Passed through State Department of Education				
Child Nutrition Cluster:				
School Breakfast Program	DO389	10.553	$ 86,779	86,779
National School Lunch Program - COVID-19	DO389	10.555	17,019	17,019
National School Lunch Program	DO389	10.555	192,905	192,905
Total National School Lunch Program			209,924	209,924
Summer Food Service Program for Children	DO389	10.559	27,192	27,192
Fresh Fruits and Vegetables Program	DO389	10.582	16,062	16,062
	Total Child Nutrition Cluster:		339,957	339,957
Total U.S. Department of Agriculture			339,957	339,957
U.S. Department of Education				
Impact Aid (Direct)		84.041	13,725	13,725
Passed through Kansas Department of Education				
Special Education Cluster:				
Special Education - Grants to States	DO389	84.027	179,950	179,950
Special Education - Preschool Grants	DO389	84.173	6,915	6,915
	Total Special Education Cluster		186,865	186,865
Title I Grant to Local Educational Agencies	DO389	84.010	168,370	168,370
Career and Technical Education - Basic Grants to States	DO389	84.048		
Improving Teacher Quality State Grants	DO389	84.367	28,322	28,322
Student Support and Academic Enrichment Program	DO389	84.424	18,146	18,146
Education Stabilization Fund - Elementary and Secondary School Emergency Relief Fund (ESSER) - COVID-19	DO389	84.425D	16,927	16,927
American Rescue Plan - Elementary and Secondary School Emergency Relief (ARP ESSER)- COVID-19	DO389	84.425U	377,413	420,513
Passed through Southeast Kansas Education Service Center				
Career and Technical Education - Basic Grants to States		84.048	6,389	4,795
Rural Education (Direct)		84.358	43,432	21,532
Total U.S. Department of Education			859,589	879,195
U.S. Department of Health and Human Services				
Passed through Kansas Department of Education				
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC) - COVID-19	DO389	93.323	40,000	39,679
Total Federal Awards			1,239,546	1,258,831

No awards were passed through to subrecipients

Note to the Schedule of Expenditures of Federal Awards:

Note A: General

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) presents the activity of all federal financial assistance programs of Unified School District No. 389, Eureka, Kansas (the District). The reporting entity is defined in Note 1 of the District's basic financial statement. Federal financial assistance received directly from federal agencies, as well as federal financial assistance passed through other government agencies are included on the Schedule.

Note B: Indirect Cost Rate

The District did not elect to use the 10% de minimis cost rate as allowed under the Uniform Guidance

Note C: Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) is presented using the regulatory basis of accounting, which is described in Note 1 of the District's basic financial statement. This is the same basis of accounting used in the District's regulatory basis financial statement. The information in the Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the District, it is not intended to and does not present the financial position, changes in net assets, or cash flows of the District.