GORDONCPA
AUDITING
ACCOUNTING
CONSULTING

4205 W 6th St Ste C
Lawrence, KS 66049

(785) 371-4847
cpagordon.com

AUDITOR'S COMMENTS TO MANAGEMENT

Board of Education
Unified School District No. 330
Eskridge, Kansas

In planning and performing our audit of the financial statements of the Unified School District No. 330 (the District), Eskridge, Kansas, as of and for the year ended June 30, 2024, we considered the District's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing an opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control.

However, during our audit, we became aware of several matters that are opportunities for strengthening internal controls and operating efficiency. This letter does not affect our report dated March 25, 2025, on the financial statements of the District.

We will review the status of this comment during our next audit engagement. We have already discussed the comment and suggestions with various District personnel, and we will be pleased to discuss the comment in further detail at your convenience, to perform any additional study of the matter, or to assist you in implementing the recommendations. Our comment is summarized as follows:

> During the audit, we tested 25 random credit card transactions for compliance with the District's credit card policy. We noted three transactions included the payment of sales tax. We recommend that the payment of sales tax be avoided when not required.

This report is intended solely for the use of the school board and management of the Unified School District No. 330 and is not intended to be, and should not be, used by anyone other than these specified parties.

Gordon CPA LLC

Certified Public Accountant
Lawrence, Kansas

March 25, 2025

GORDONCPA
AUDITING
ACCOUNTING
CONSULTING

4205 W 6th St Ste C
Lawrence, KS 66049

(785) 371-4847
cpagordon.com

AUDITOR'S COMMUNICATION WITH THOSE CHARGED WITH GOVERNANCE

Board of Education
Unified School District No. 330
Eskridge, Kansas

We have audited the financial statements of the Unified School District No. 330 (the District), Eskridge, Kansas, for the year ended June 30, 2024. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, as well as certain information related to the planned scope and timing of our audit. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Matters

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the District are described in Note 1 to the financial statements. The application of existing policies was not changed during the year ended June 30, 2024. We noted no transactions entered into by the District during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to the financial statements taken as a whole.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated March 25, 2025.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the District's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the District's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition of our retention.

Other Matters

We were engaged to report on regulatory required supplementary information which accompanies the financial statements. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting policies used by the District as described in Note 1 to the financial statements, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

Restriction of Use

This information is intended solely for the use of the school board and management of the Unified School District No. 330 and is not intended to be, and should not be, used by anyone other than these specified parties.

Gordon CPA LLC

Certified Public Accountant
Lawrence, Kansas

March 25, 2025

UNIFIED SCHOOL DISTRICT NO. 330

Eskridge, Kansas

Financial Statements

For the Year Ended June 30, 2024

This page intentionally left blank.

UNIFIED SCHOOL DISTRICT NO. 330
Financial Statements
For the Year Ended June 30, 2024

Table of Contents

	Page Number
INTRODUCTORY SECTION	
Table of Contents	i - ii
FINANCIAL SECTION	
Independent Auditor's Report	1 - 3
Summary Statement of Receipts, Expenditures and Unencumbered Cash	4
Notes to the Financial Statements	5 - 11
REGULATORY REQUIRED SUPPLEMENTARY INFORMATION	
SCHEDULE 1 Summary of Expenditures - Actual and Budget	12
SCHEDULE 2 Schedule of Receipts and Expenditures - Actual and Budget and Actual Only	
General Fund	13
Supplemental General Fund	14
At Risk (4 Year Old) Fund	15
At Risk (K-12) Fund	16
Virtual Education Fund	17
Capital Outlay Fund	18
Driver Training Fund	19
Food Service Fund	20
Professional Development Fund	21
Special Education Fund	22
Career and Postsecondary Education Fund	23
Health Care Reserve Fund	24
KPERS Special Retirement Contribution Fund	25
Contingency Reserve Fund	26
Textbook and Student Material Revolving Fund	27
Federal Grant Funds	28
Wellness Council Fund	29
Earlnor Starbird Library Grant Fund	30
Gifts and Grants Fund	31
Bond and Interest Fund	32
Building and Construction Fund	33
Bud Weems Memorial Fund	34
Bob Bowers Memorial Fund	35
Masonic Lodge Fund	36
Iva Tomlinson Memorial Fund	37
Richard Johnston Memorial Fund	38

UNIFIED SCHOOL DISTRICT NO. 330
Financial Statements
For the Year Ended June 30, 2024

Table of Contents
(Continued)

	Page Number
SCHEDULE 3	
Summary of Receipts and Disbursements	
Agency Funds	39
SCHEDULE 4	
Schedule of Receipts, Expenditures and Unencumbered Cash	
District Activity Funds	40

GORDONCPA
AUDITING
ACCOUNTING
CONSULTING

4205 W 6th St Ste C
Lawrence, KS 66049

(785) 371-4847
cpagordon.com

INDEPENDENT AUDITOR'S REPORT

Board of Education
Unified School District No. 330
Eskridge, 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. 330, Eskridge, Kansas, (the District), 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 of 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 the 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), 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 opinions.

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

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

Responsibilities of Management for the Financial Statement

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

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

Auditor's Responsibilities for the Audit of the Financial Statement

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

In performing an audit in accordance with GAAS, we:

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

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

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, summary of receipts and disbursements-agency funds, and schedule of receipts, expenditures and unencumbered cash-district activity funds (Schedules 1, 2, 3 and 4 as listed in the table of contents) are presented for 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.

Other Matter

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of the District as of and for the year ended June 30, 2023 (not presented herein), and have issued our report thereon dated September 28, 2023, which contained an unmodified opinion on the basic financial statement. The 2023 basic financial statement and our accompanying report are available in electronic form from the website of the Kansas Department of Administration at the following link http://www.admin.ks.gov/offices/chief financial-officer/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 ended 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 basic financial statement as a whole for the year ended June 30, 2023, on the basis of accounting described in Note 1.

Gordon CPA LLC

Certified Public Accountant
Lawrence, Kansas

March 25, 2025

UNIFIED SCHOOL DISTRICT NO. 330
Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended June 30, 2024

Funds	Beginning Unencumbered Cash Balance	Prior Period Adjustment	Receipts	Expenditures	Ending Unencumbered Cash Balance	Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
General Funds:							
General	$ -	$ -	$ 4,741,888	$ 4,741,888	$ -	$ 295,255	$ 295,255
Supplemental General	124,952	-	1,536,562	1,515,884	145,630	10,900	156,530
Special Purpose Funds:							
At Risk (4 Year Old)	-	-	40,704	40,704	-	168	168
At Risk (K-12)	162,641	-	423,267	482,517	103,391	7,541	110,932
Virtual Education	-	-	5,375	5,375	-	-	-
Capital Outlay	659,762	-	592,780	647,470	605,072	340	605,412
Driver Training	33,511	-	24,839	7,847	50,503	-	50,503
Food Service	32,201	-	298,820	298,713	32,308	3,085	35,393
Professional Development	66,104	-	20,923	5,015	82,012	-	82,012
Special Education	1,008,442	-	1,359,389	1,339,812	1,028,019	119,158	1,147,177
Career and Postsecondary Education	34,781	-	413,000	402,858	44,923	23,675	68,598
Health Care Reserve	59,574	-	658,009	622,220	95,363	-	95,363
KPERS Special Retirement Contribution	-	-	598,850	598,850	-	-	-
Contingency Reserve	387,149	-	271,358	42,402	616,105	-	616,105
Textbook and Student Material Revolving	1,480	-	53,026	37,263	17,243	-	17,243
Federal Grant	[154,151]	-	473,992	317,093	2,748	16,986	19,734
Wellness Council	1,158	-	-	144	1,014	-	1,014
Earlnor Starbird Library Grant	147,686	-	7,293	4,295	150,684	-	150,684
Gifts and Grants	11,918	-	565,429	512,489	64,858	6,741	71,599
District Activity	18,477	-	95,706	91,001	23,182	-	23,182
Bond and Interest Funds:							
Bond and Interest	1,083,730	-	888,342	1,027,115	944,957	-	944,957
Capital Project Fund:							
Building and Construction	10,557,978	-	273,128	9,135,531	1,695,575	-	1,695,575
Trust Funds:							
Bud Weems Memorial	-	-	-	-	-	-	-
Bob Bowers Memorial	4	-	-	-	4	-	4
Masonic Lodge	-	-	-	-	-	-	-
Iva Tomlinson Memorial	1,351	-	68	-	1,419	-	1,419
Richard Johnston Memorial	1,119	-	56	-	1,175	-	1,175
Total	$ 14,239,867	$ -	$ 13,342,804	$ 21,876,486	$ 5,706,185	$ 483,849	$ 6,190,034

Composition of Cash:		
Flint Hills Bank		
	Checking	$ 564,078
	Money Market	1,799,451
	Certificates of Deposit	51,130
First National Bank		
	Checking	91,690
	Money Market	2,078,098
	Certificates of Deposit	50,723
Security Bank of Kansas City		
	Bond Proceeds	1,675,643
Petty cash		5,200
Cash Balance		6,316,013
Less: Agency Funds per Schedule 3		[125,979]
Total Reporting Entity (Excluding Agency Funds)		$ 6,190,034

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

UNIFIED SCHOOL DISTRICT NO. 330
Notes to the Financial Statements
For the Year Ended June 30, 2024

NOTE 1 - Summary of Significant Accounting Policies

Municipal Financial Reporting Entity

Unified School District No. 330, Eskridge, Kansas, (the District) is a municipal corporation governed by an elected seven-member board.

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

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

Regulatory Basis Fund Types

The following types of funds comprise the financial activities of the District for the year ended June 30, 2024:

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

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

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

Capital Project Fund - 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 Fund - Used to report assets held in trust for the benefit of the District.

Agency Fund - used to report assets held by the municipal entity in a purely custodial capacity (i.e. payroll clearing fund, student organization fund, permanent trust funds, etc.).

Budgetary Information

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

1. Preparation of the budget for the succeeding calendar year on or before August 1st.
2. Publication in local newspaper on or before August 5th of the proposed budget and notice of public hearing on the budget.

NOTE 1 - Summary of Significant Accounting Policies (Continued)

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

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

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in regulatory receipts other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. The budget was not amended for the year ended June 30, 2024.

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

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

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

Health Care Reserve	Wellness Council
Contingency Reserve	Earlnor Starbird Library Grant
Textbook and Student Material Revolving	

NOTE 2 - Deposits and Investments

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

Investments. K.S.A. 12-1675 limits the District's investment of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The District has no investment policy that would further limit its investment choices. As of June 30, 2024, the District held the following investments:

		Investment Maturities (in Years)		
Investment Type	Fair Value	Less than 1	Greater than 1	Rating U.S.
Other Federal Government Obligations	$ 1,425,643	$ 1,425,643	$ -	S&P AA+
Total Investments Measured at Fair Value	$ 1,425,643	$ 1,425,643	$ -	

NOTE 2 - Deposits and Investments (Continued)

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's allocation of investments as of June 30, 2024, is as follows:

Investments	Percentage of Investment
Other Federal Government Obligations	100%

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 no designated "peak periods." All deposits were legally secured at June 30, 2024.

As of June 30, 2024, the District's carrying amount of deposits was $4,364,068 and the bank balance was $4,890,370. The bank balance was held by three banks, alleviating a concentration of credit risk. Of the bank balance, $750,000 was covered by federal depository insurance and $4,140,370 was collateralized with securities held by the pledging financial institutions' agents in the District's name.

NOTE 3 - Interfund Transfers

Transfers for the year ended June 30, 2024, are approved by the Board of Education and are as follows:

From	To	Amount	Regulatory Authority
General	Special Education	$ 848,161	K.S.A. 72-5167
General	Textbook and Student Material Revolving	30,000	K.S.A. 72-5167
General	Career and Postsecondary Education	350,000	K.S.A. 72-5167
General	Virtual Education	5,375	K.S.A. 72-5167
General	Contingency Reserve	271,358	K.S.A. 72-5167
General	At Risk (4 Year Old)	40,704	K.S.A. 72-5167
General	At Risk (K-12)	320,035	K.S.A. 72-5167
General	Food Service	4,233	K.S.A. 72-5167
Supplemental General	At Risk (K-12)	103,232	K.S.A. 72-5153
Supplemental General	Special Education	254,093	K.S.A. 72-5153
Supplemental General	Career and Postsecondary Education	63,000	K.S.A. 72-5153
Contingency Reserve	Health Care Reserve	30,000	K.S.A. 72-5165
		$ 2,320,191	

NOTE 4 - Defined Benefit Pension Plan

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

NOTE 4 - Defined Benefit Pension Plan (Continued)

Contributions. K.S.A. 74-4919 and K.S.A. 74-49,210 establishes 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 contribution rates are withheld by their employer and paid to KPERS according to 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 13.11%, respectively, for the fiscal year ended June 30, 2023. The actuarially determined employer contribution rate and the statutory contribution rate was 13.38% and 12.57% 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 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 employees. The District received and remitted amounts equal to the statutory contribution rate, which totaled $598,850 for the year ended June 30, 2024.

Net Pension Liability. As of June 30, 2024, the District's proportionate share of the collective net pension liability reported by KPERS was $5,656,203. 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 5 - Risk Management

The District is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; natural disasters. The District has purchased commercial insurance to protect itself from these risks.

NOTE 6 - Deferred Compensation Plan

The District offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The plan is available to all District employees and permits them to defer a portion of their salary until future years. The plan allows for a 5% contribution by the District of the District Superintendent position only. The deferred compensation is not available until termination, retirement, death, or an unforeseeable emergency.

NOTE 7 - Compensated Absences

Discretionary Leave. The District provides sick and personal leave in the form of discretionary leave for classified staff. Classified staff earn discretionary leave at the rate of 1 day per month, accumulative to 45 days for the first five years of employment. After five years of employment, discretionary leave will be earned at the rate of 1 ½ days per month accumulative to 45 days. Certified staff is granted 15 days of discretionary leave per year. Certified employees may toll up to 14 unused discretionary leave days into their accumulated sick days account. A maximum of 80 days can be accumulated.

Vacation Leave. The District grants full-time classified employees a paid vacation each year. Two weeks paid vacation will be allowed per year after one year of employment in a qualified position. After ten years of employment in a qualified position, three weeks paid vacation will be allowed. Employees may accumulate a maximum of 6 weeks of vacation leave. Employees leaving the District shall be paid for unused earned vacation leave, not to exceed 30 days, at the employee's rate of pay when employment is terminated for the District.

It is the District's policy to recognize the costs of compensated absences when actually paid.

NOTE 8 - Other Long-Term Obligations from Operations

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

Effective July 1, 2009, eligible retiring teachers shall receive a monthly benefit equal to the benefit received by active teachers, and to be used for the District's group health insurance plan for a period of 3 years or until age 65, whichever occurs first. The retiring teacher must have been participating in the District's group health insurance plan for the two consecutive years prior to the date of retirement in order to receive this benefit. A retired teacher who becomes employed by another employer that offers health insurance and is eligible for full insurance benefits can no longer receive the benefit from Unified School District No. 330, Board payment for health insurance will terminate after 3 years, of after the death of the retired teacher, or upon reaching age 65.

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

Death and Disability Other Post-Employment Benefits. As provided by K.S.A. 74-4927, disabled members in the Kansas Public Employees Retirement System (KPERS) receive long-term disability benefits and life insurance benefits. The plan is administered through a trust held by KPERS that is funded to pay annual benefit payments. The employer contribution rate is set at 1% for the year ended June 30, 2024.

NOTE 9 - Termination Benefits

The District provides an early retirement program for certain eligible employees who have served at least five years in Unified School District No. 330 and are eligible for KPERS retirement benefits. Those eligible under this program will receive a one-time retirement bonus of $1,200.

NOTE 10 - Related Party Transactions

During the year ended June 30, 2024, the District paid $8,085 to a family member of a board of education member for disposal services.

NOTE 11 - Employee Health Care

The District has established a program to pay medical claims of covered current and former District employees and additional health insurance premiums. Liabilities are reported when it is probable that claims have been incurred and the amount of the liability can be reasonably estimated. An excess coverage insurance policy covers individual claims over $45,000 per plan year. Liabilities include an amount for claims that have been incurred but not reported (IBNR). Claim liabilities are calculated by the plan administrator and are expected to be liquidated with expendable available financial resources.

NOTE 12 - Long-Term Debt

The following table summarizes changes in long-term debt for the year ended June 30, 2024:

Issue	Principal Outstanding July 1, 2023	Additions to Principal	Reductions of Principal	Principal Outstanding June 30, 2024	Interest Paid
General Obligation Bonds:					
Series 2020 Refunding Bonds	$ 400,000	$ -	400,000	$ -	$ 3,220
Series 2022 Bonds	11,785,000	-	-	11,785,000	625,675
Finance Leases:					
Building Improvements (2017 QZAB)	700,000	-	-	700,000	-
Total Long-Term Debt	$12,885,000	$ -	$ 400,000	$ 12,485,000	$ 628,895

General Obligation Bonds. The following table details the District's outstanding general obligation bonds as of June 30, 2024:

	Interest Rate	Date of Issue	Amount of Issue	Principal Outstanding June 30, 2024	Date of Final Maturity
General Obligation Bonds:					
Series 2022	5.00 - 5.50%	12/7/2022	$11,785,000	$ 11,785,000	9/1/2047
Total			$11,785,000	$ 11,785,000	

NOTE 12 - Long-Term Debt (Continued)

The annual debt service requirements to maturity for the general obligation bonds are as follows:

Year Ending June 30,	Principal	Interest	Total
2025	$ 180,000	$ 312,838	$ 492,838
2026	200,000	308,338	508,338
2027	215,000	303,337	518,337
2028	235,000	297,963	532,963
2029	255,000	292,088	547,088
2030 - 2034	1,630,000	1,353,063	2,983,063
2035 - 2039	2,315,000	1,117,188	3,432,188
2040 - 2044	3,255,000	761,888	4,016,888
2045 - 2048	3,500,000	248,188	3,748,188
Total	$11,785,000	$4,994,887	$16,779,887

Finance Leases. The following table details the District's outstanding finance lease as of June 30, 2024:

	Interest Rate	Date of Issue	Amount of Issue	Outstanding June 30, 2024	Final Maturity
Finance Leases:					
Building Improvements (2017 QZAB)	0%	12/18/2017	$700,000	$ 700,000	12/15/2027

The annual debt service requirements to maturity for the finance lease is as follows:

Year Ending June 30,	Principal	Interest	Total
2025	$ -	$ -	$ -
2026	-	-	-
2027	-	-	-
2028	700,000	-	700,000
Total	$ 700,000	$ -	$ 700,000

As part of the QZAB agreement dated December 18, 2017, the District is required to make reserve fund deposits to a trustee to ensure that sufficient money is available to pay the principal portion of basic rent at the end of the lease term. $70,000 is required to be paid each December 15 through the year 2027.

The District met the reserve fund deposits requirement during the year ended June 30, 2024. The fair market value of the reserve fund's assets as of June 30, 2024 was $353,677. The District does not have control over the reserve fund, and therefore, the District's financial statements do not include the reserve fund balance.

Legal Debt Margin. The District is subject to the municipal finance laws of the State of Kansas which limits the net bonded debt (exclusive of revenue bonds and special assessment bonds) the District may have outstanding to 14% of the assessed value of all tangible taxable property within the District, as certified to the County Clerk on the preceding August 25. The District obtained permission from the Kansas State Board of Education to issue bonds in excess of its statutory limit.

This page intentionally left blank.

UNIFIED SCHOOL DISTRICT NO. 330
Summary of Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2024

Funds	Certified Budget	Adjustment to Comply with Legal Max	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year Budget	Variance Over [Under]
General Funds:						
General	$ 4,741,507	$ 381	$ -	4,741,888	$ 4,741,888	$ -
Supplemental General	1,594,904	[79,020]	-	1,515,884	1,515,884	-
Special Purpose Funds:						
At Risk (4 Year Old)	40,704	-	-	40,704	40,704	-
At Risk (K-12)	507,023	-	-	507,023	482,517	[24,506]
Virtual Education	11,200	-	-	11,200	5,375	[5,825]
Capital Outlay	976,357	-	-	976,357	647,470	[328,887]
Driver Training	36,543	-	-	36,543	7,847	[28,696]
Food Service	339,199	-	-	339,199	298,713	[40,486]
Professional Development	69,703	-	-	69,703	5,015	[64,688]
Special Education	2,043,564	-	-	2,043,564	1,339,812	[703,752]
Career and Postsecondary Education	409,625	-	-	409,625	402,858	[6,767]
KPERS Special Retirement Contribution	674,025	-	-	674,025	598,850	[75,175]
Federal Grant	277,653	-	-	277,653	317,093	39,440
Gifts and Grants	663,234	-	-	663,234	512,489	[150,745]
Debt Service Funds:						
Bond and Interest	1,029,195	-	-	1,029,195	1,027,115	[2,080]

See independent auditor's report on the financial statements.

UNIFIED SCHOOL DISTRICT NO. 330
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Amounts for the Year Ended June 30, 2023)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over [Under]
Receipts				
Taxes and Shared Revenues:				
Mineral tax	$ 724	$ 513	$ 18	$ 495
General state aid	3,879,937	4,049,656	4,071,428	[21,772]
Special education state aid	758,044	691,338	931,082	[239,744]
Reimbursements	-	381	-	381
Total Receipts	4,638,705	4,741,888	$ 5,002,528	$ [260,640]
Expenditures				
Instruction	1,968,887	1,903,895	$ 2,130,162	$ [226,267]
Student support services	101,575	103,841	112,653	[8,812]
Instructional support staff	29,164	6,301	33,026	[26,725]
School administration	469,320	492,443	519,684	[27,241]
Central services	-	1,047	-	1,047
Transportation	349,645	364,495	471,059	[106,564]
Transfers out	1,720,114	1,869,866	1,735,944	133,922
Adjustment to comply with legal max	-	-	[261,021]	261,021
Adjustment for qualifying budget credits	-	-	381	[381]
Total Expenditures	4,638,705	4,741,888	$ 4,741,888	$ -
Receipts Over [Under] Expenditures	-	-		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	$ -	$ -		

UNIFIED SCHOOL DISTRICT NO. 330
Supplemental General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Amounts for the Year Ended June 30, 2023)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over [Under]
Receipts				
Taxes and Shared Revenues:				
Ad valorem taxes	$ 951,586	$ 1,004,312	$ 1,050,645	$ [46,333]
Delinquent taxes	13,695	12,941	7,210	5,731
Motor vehicle taxes	82,308	-	79,866	[79,866]
Recreational vehicle taxes	2,178	-	2,040	[2,040]
Commercial vehicle taxes	2,822	97,438	1,307	96,131
State aid	413,648	421,871	443,862	[21,991]
Total Receipts	1,466,237	1,536,562	$ 1,584,930	$ [48,368]
Expenditures				
Instructional support staff	146,935	186,846	$ 183,413	$ 3,433
General administration	223,354	227,527	257,640	[30,113]
Central services	126,606	143,143	143,870	[727]
Operations and maintenance	732,495	538,043	851,765	[313,722]
Transfers out	221,495	420,325	158,216	262,109
Adjustments to comply with legal max	-	-	[79,020]	79,020
Total Expenditures	1,450,885	1,515,884	$ 1,515,884	$ -
Receipts Over [Under] Expenditures	15,352	20,678		
Unencumbered Cash, Beginning	109,600	124,952		
Unencumbered Cash, Ending	$ 124,952	$ 145,630		

UNIFIED SCHOOL DISTRICT NO. 330
At Risk (4 Year Old) Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Amounts for the Year Ended June 30, 2023)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over [Under]
Receipts				
Preschool fees	$ 160	$ -	$ -	$ -
Transfers in	37,451	40,704	40,704	-
Total Receipts	37,611	40,704	$ 40,704	$ -
Expenditures				
Instruction	37,611	40,704	$ 40,704	$ -
Total Expenditures	37,611	40,704	$ 40,704	$ -
Receipts Over [Under] Expenditures	-	-		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	$ -	$ -		

UNIFIED SCHOOL DISTRICT NO. 330
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 Amounts for the Year Ended June 30, 2023)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over [Under]
Receipts				
Transfers in	$ 397,858	$ 423,267	$ 390,829	$ 32,438
Total Receipts	397,858	423,267	$ 390,829	$ 32,438
Expenditures				
Instruction	279,723	471,289	$ 507,023	$ [35,734]
Student support services	-	11,228	-	$ 11,228
Total Expenditures	279,723	482,517	$ 507,023	$ [24,506]
Receipts Over [Under] Expenditures	118,135	[59,250]		
Unencumbered Cash, Beginning	44,506	162,641		
Unencumbered Cash, Ending	$ 162,641	$ 103,391		

UNIFIED SCHOOL DISTRICT NO. 330
Virtual Education Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Amounts for the Year Ended June 30, 2023)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over [Under]
Receipts				
Transfers in	$ 7,000	$ 5,375	$ 11,200	$ [5,825]
Total Receipts	7,000	5,375	$ 11,200	$ [5,825]
Expenditures				
Instruction	7,000	5,375	$ 11,200	$ [5,825]
Total Expenditures	7,000	5,375	$ 11,200	$ [5,825]
Receipts Over [Under] Expenditures	-	-		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	$ -	$ -		

UNIFIED SCHOOL DISTRICT NO. 330
Capital Outlay Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Amounts for the Year Ended June 30, 2023)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over [Under]
Receipts				
Taxes and Shared Revenues:				
Ad valorem property tax	$ 397,244	$ 392,743	$ 404,768	$ [12,025]
Delinquent tax	5,648	41,013	3,011	38,002
Motor vehicle tax	36,742	42,719	33,155	9,564
Recreational vehicle tax	940	958	847	111
Commercial vehicle tax	-	688	542	146
Capital outlay state aid	44,071	56,305	56,305	-
Miscellaneous	24,400	-	-	-
Interest	31,829	58,354	3,000	55,354
Total Receipts	540,874	592,780	$ 501,628	$ 91,152
Expenditures				
Instruction	64,668	175,801	$ 245,000	$ [69,199]
Operations and maintenance	354,320	357,155	381,357	[24,202]
Transportation	27,267	124,714	130,000	[5,286]
Facilities acquisition and construction	-	-	150,000	[150,000]
Building improvements	28,112	[10,200]	70,000	[80,200]
Total Expenditures	474,367	647,470	$ 976,357	$ [328,887]
Receipts Over [Under] Expenditures	66,507	[54,690]		
Unencumbered Cash, Beginning	593,255	659,762		
Unencumbered Cash, Ending	$ 659,762	$ 605,072		

See independent auditor's report on the financial statements.

UNIFIED SCHOOL DISTRICT NO. 330
Driver Training Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Amounts for the Year Ended June 30, 2023)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over [Under]
Receipts				
State safety aid	$ 4,480	$ 2,610	$ 4,050	$ [1,440]
Fees	3,262	3,736	4,000	[264]
Interest	8,408	18,493	500	17,993
Total Receipts	16,150	24,839	$ 8,550	$ 16,289
Expenditures				
Instruction	8,668	6,519	$ 16,733	$ [10,214]
Instructional support staff	-	-	6,000	[6,000]
Vehicle operating and maintenance	1,964	1,328	13,810	[12,482]
Total Expenditures	$ 10,632	$ 7,847	$ 36,543	$ [28,696]
Receipts Over [Under] Expenditures	5,518	16,992		
Unencumbered Cash, Beginning	$ 27,993	$ 33,511		
Unencumbered Cash, Ending	$ 33,511	$ 50,503		

UNIFIED SCHOOL DISTRICT NO. 330
Food Service Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Amounts for the Year Ended June 30, 2023)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over [Under]
Receipts				
Federal food service aid	$ 164,243	$ 153,256	$ 163,298	$ [10,042]
State aid	1,709	1,822	1,660	162
Charges for services	104,100	119,381	126,405	[7,024]
Interest	8,635	20,128	1,000	19,128
Transfers in	4,404	4,233	45,000	[40,767]
Total Receipts	283,091	298,820	$ 337,363	$ [38,543]
Expenditures				
Food service operation	297,122	298,713	$ 339,199	$ [40,486]
Total Expenditures	297,122	298,713	$ 339,199	$ [40,486]
Receipts Over [Under] Expenditures	[14,031]	107		
Unencumbered Cash, Beginning	46,232	32,201		
Unencumbered Cash, Ending	$ 32,201	$ 32,308		

UNIFIED SCHOOL DISTRICT NO. 330
Professional Development Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Amounts for the Year Ended June 30, 2023)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over [Under]
Receipts				
State aid	$ 1,901	$ 1,742	$ 3,000	$ [1,258]
Interest	12,471	19,181	600	18,581
Total Receipts	14,372	20,923	$ 3,600	$ 17,323
Expenditures				
Instructional support staff	10,570	5,015	$ 69,703	$ [64,688]
Total Expenditures	10,570	5,015	$ 69,703	$ [64,688]
Receipts Over [Under] Expenditures	3,802	15,908		
Unencumbered Cash, Beginning	62,302	66,104		
Unencumbered Cash, Ending	$ 66,104	$ 82,012		

See independent auditor's report on the financial statements.

UNIFIED SCHOOL DISTRICT NO. 330
Special Education Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Amounts for the Year Ended June 30, 2023)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over [Under]
Receipts				
Medicaid reimbursements	$ 13,588	$ 73,213	$ -	$ 73,213
Early childhood fees	40	40	200	[160]
Federal Aid				
Special Education - Grants to States	119,629	105,673	115,272	[9,599]
Special Education - Preschool Grants	7,755	7,818	18,683	[10,865]
Special Education - ESSER	28,975	-	-	-
Interest	41,374	70,391	1,200	69,191
Transfers in	1,067,896	1,102,254	931,082	171,172
Total Receipts	1,279,257	1,359,389	$ 1,066,437	$ 292,952
Expenditures				
Instruction	1,004,201	936,740	$ 1,480,384	$ [543,644]
Student support services	178,947	176,117	230,278	[54,161]
Instructional support staff	12,513	31,802	36,469	[4,667]
General administration	365	365	365	-
School administration	99,954	133,697	148,277	[14,580]
Vehicle operating services	93,326	61,091	147,791	[86,700]
Total Expenditures	1,389,306	1,339,812	$ 2,043,564	$ [703,752]
Receipts Over [Under] Expenditures	[110,049]	19,577		
Unencumbered Cash, Beginning	1,118,491	1,008,442		
Unencumbered Cash, Ending	$ 1,008,442	$ 1,028,019		

See independent auditor's report on the financial statements.

UNIFIED SCHOOL DISTRICT NO. 330
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 Amounts for the Year Ended June 30, 2023)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over [Under]
Receipts				
State aid	$ 500	$ -	$ -	$ -
Transfers in	395,000	413,000	413,000	-
Total Receipts	395,500	413,000	$ 413,000	$ -
Expenditures				
Instruction	$ 366,450	$ 375,461	$ 375,955	$ [494]
Instructional support staff	11,765	7,927	10,000	[2,073]
School administration	3,470	19,470	3,470	16,000
Central services	-	-	3,000	[3,000]
Operations and maintenance	13,000	-	17,200	[17,200]
Other supplemental services	3,000	-	-	-
Total Expenditures	397,685	402,858	$ 409,625	$ [6,767]
Receipts Over [Under] Expenditures	[2,185]	10,142		
Unencumbered Cash, Beginning	36,966	34,781		
Unencumbered Cash, Ending	$ 34,781	$ 44,923		

UNIFIED SCHOOL DISTRICT NO. 330
Health Care Reserve Fund *
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Years Ended June 30, 2024 and 2023

	Prior Year Actual	Current Year Actual
Receipts		
Employee and employer contributions	$ 579,049	$ 627,964
Interest	57	45
Transfers in	-	30,000
Total Receipts	579,106	658,009
Expenditures		
Health care costs	557,507	622,220
Total Expenditures	557,507	622,220
Receipts Over [Under] Expenditures	21,599	35,789
Unencumbered Cash, Beginning	37,975	59,574
Unencumbered Cash, Ending	$ 59,574	$ 95,363

* This fund is not required to be budgeted.

UNIFIED SCHOOL DISTRICT NO. 330
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 Amounts for the Year Ended June 30, 2023)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over [Under]
Receipts				
KPERS state aid	$ 612,750	$ 598,850	$ 674,025	$ [75,175]
Total Receipts	612,750	598,850	$ 674,025	$ [75,175]
Expenditures				
KPERS retirement	612,750	598,850	$ 674,025	$ [75,175]
Total Expenditures	612,750	598,850	$ 674,025	$ [75,175]
Receipts Over [Under] Expenditures	-	-		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	$ -	$ -		

UNIFIED SCHOOL DISTRICT NO. 330
Contingency Reserve Fund *
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Years Ended June 30, 2024 and 2023

	Prior Year Actual	Current Year Actual
Receipts		
Transfers in	$ 12,000	$ 271,358
Total Receipts	12,000	271,358
Expenditures		
Instructional support staff	11,365	12,402
Transfers out	-	30,000
Total Expenditures	11,365	42,402
Receipts Over [Under] Expenditures	635	228,956
Unencumbered Cash, Beginning	386,514	387,149
Unencumbered Cash, Ending	$ 387,149	$ 616,105

* This fund is not required to be budgeted.

UNIFIED SCHOOL DISTRICT NO. 330
Textbook and Student Material Revolving Fund *
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Years Ended June 30, 2024 and 2023

	Prior Year Actual	Current Year Actual
Receipts		
Transfers in	$ 20,000	$ 30,000
Fees	25,148	23,026
Total Receipts	45,148	53,026
Expenditures		
Instruction	51,109	37,263
Total Expenditures	51,109	37,263
Receipts Over [Under] Expenditures	[5,961]	15,763
Unencumbered Cash, Beginning	7,441	1,480
Unencumbered Cash, Ending	$ 1,480	$ 17,243

* This fund is not required to be budgeted.

UNIFIED SCHOOL DISTRICT NO. 330
Federal Grant Funds
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2024

	Title I	Title II-A	2021 SRSA	ESSER III	Actual	Budget	Variance Over [Under]
Receipts							
Federal aid	$ 66,104	$ 11,077	$ 43,701	$ 353,110	$ 473,992	$ 431,804	$ 42,188
Total Receipts	66,104	11,077	43,701	353,110	473,992	$ 431,804	$ 42,188
Expenditures							
Instruction	62,205	4,600	15,368	38,897	121,070	$ 177,488	$ [56,418]
Instructional support staff	-	6,363	27,684	-	34,047	93,071	[59,024]
Student support services	-	-	-	17,320	17,320	-	17,320
General administration	1,800	114	-	-	1,914	414	1,500
Central services	-	-	-	138,701	138,701	-	138,701
Operations & maintenance	-	-	-	4,041	4,041	6,680	[2,639]
Total Expenditures	64,005	11,077	43,052	198,959	317,093	$ 277,653	$ 39,440
Receipts Over [Under] Expenditures	2,099	-	649	154,151	156,899		
Unencumbered Cash, Beginning	-	-	-	[154,151]	[154,151]		
Unencumbered Cash, Ending	$ 2,099	$ -	$ 649	$ -	$ 2,748		

See independent auditor's report on the financial statements.

UNIFIED SCHOOL DISTRICT NO. 330
Wellness Council Fund *
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Years Ended June 30, 2024 and 2023

	Prior Year Actual	Current Year Actual
Receipts		
State Aid		
School wellness policy project	$ -	$ -
Total Receipts	-	-
Expenditures		
Instruction	142	144
Total Expenditures	142	144
Receipts Over [Under] Expenditures	[142]	[144]
Unencumbered Cash, Beginning	1,300	1,158
Unencumbered Cash, Ending	$ 1,158	$ 1,014

* This fund is not required to be budgeted.

UNIFIED SCHOOL DISTRICT NO. 330
Earlnor Starbird Library Grant Fund *
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Years Ended June 30, 2024 and 2023

	Prior Year Actual	Current Year Actual
Receipts		
Interest	$ 5,596	$ 7,293
Total Receipts	5,596	7,293
Expenditures		
Library services	3,056	4,295
Total Expenditures	3,056	4,295
Receipts Over [Under] Expenditures	2,540	2,998
Unencumbered Cash, Beginning	145,146	147,686
Unencumbered Cash, Ending	$ 147,686	$ 150,684

* This fund is not required to be budgeted.

UNIFIED SCHOOL DISTRICT NO. 330
Gifts and Grants Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Amounts for the Year Ended June 30, 2023)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over [Under]
Receipts				
Gifts and grants	$ 8,423	$ 565,429	$ 500,000	$ 65,429
Total Receipts	8,423	565,429	$ 500,000	$ 65,429
Expenditures				
Instruction	$ 2,247	$ 5,850	$ 7,314	$ [1,464]
Student support services	-	-	504,611	[504,611]
Instructional support staff	4,656	506,639	147,686	358,953
Other support services	-	-	3,023	[3,023]
Food service operation	-	-	600	[600]
Total Expenditures	6,903	512,489	$ 663,234	$ [150,745]
Receipts Over [Under] Expenditures	1,520	52,940		
Unencumbered Cash, Beginning	10,398	11,918		
Unencumbered Cash, Ending	$ 11,918	$ 64,858		

UNIFIED SCHOOL DISTRICT NO. 330
Bond and Interest Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Amounts for the Year Ended June 30, 2023)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over [Under]
Receipts				
Taxes and Shared Revenues:				
Ad valorem taxes	$ 701,332	$ 774,301	$ 723,523	$ 50,778
Delinquent taxes	8,179	-	5,362	[5,362]
Motor vehicle taxes	54,791	60,434	50,317	10,117
Recreational vehicle taxes	1,403	-	1,284	[1,284]
Commercial vehicle taxes	-	1,188	823	365
State aid				
School district capital improvement	91,635	52,419	52,419	-
Interest	34,712	-	5,000	[5,000]
Total Receipts	892,052	888,342	$ 838,728	$ 49,614
Expenditures				
Principal	820,000	400,000	$ 400,000	$ -
Interest and other bond charges	155,812	627,115	629,195	[2,080]
Total Expenditures	975,812	1,027,115	$ 1,029,195	$ [2,080]
Receipts Over [Under] Expenditures	[83,760]	[138,773]		
Unencumbered Cash, Beginning	1,167,490	1,083,730		
Unencumbered Cash, Ending	$ 1,083,730	$ 944,957		

See independent auditor's report on the financial statements.

UNIFIED SCHOOL DISTRICT NO. 330
Building and Construction Fund *
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Years Ended June 30, 2024 and 2023

	Prior Year Actual	Current Year Actual
Receipts		
Bond proceeds	$ 12,315,698	$ 18,039
Interest and gains on securities	253,872	255,089
Total Receipts	12,569,570	273,128
Expenditures		
Facilities and construction services	1,832,557	9,135,531
Bond issuance costs	179,035	-
Total Expenditures	2,011,592	9,135,531
Receipts Over [Under] Expenditures	10,557,978	[8,862,403]
Unencumbered Cash, Beginning	-	10,557,978
Unencumbered Cash, Ending	$ 10,557,978	$ 1,695,575

* This fund is not required to be budgeted.

UNIFIED SCHOOL DISTRICT NO. 330
Nonexpendable Trust - Bud Weems Memorial Fund *
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Years Ended June 30, 2024 and 2023

	Prior Year Actual	Current Year Actual
Receipts		
Interest	$ -	$ -
Total Receipts	-	-
Expenditures		
Scholarships	35	-
Total Expenditures	35	-
Receipts Over [Under] Expenditures	[35]	-
Unencumbered Cash, Beginning	35	-
Unencumbered Cash, Ending	$ -	$ -

* This fund is not required to be budgeted.

UNIFIED SCHOOL DISTRICT NO. 330
Nonexpendable Trust - Bob Bowers Memorial Scholarship *
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Years Ended June 30, 2024 and 2023

	Prior Year Actual	Current Year Actual
Receipts		
Interest	$ 3	$ -
Total Receipts	3	-
Expenditures		
Scholarships	-	-
Total Expenditures	-	-
Receipts Over [Under] Expenditures	3	-
Unencumbered Cash, Beginning	1	4
Unencumbered Cash, Ending	$ 4	$ 4

* This fund is not required to be budgeted.

UNIFIED SCHOOL DISTRICT NO. 330
Nonexpendable Trust - Masonic Lodge Fund *
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Years Ended June 30, 2024 and 2023

	Prior Year Actual	Current Year Actual
Receipts		
Interest	$ -	$ -
Total Receipts	-	-
Expenditures		
Scholarships	3	-
Total Expenditures	3	-
Receipts Over [Under] Expenditures	[3]	-
Unencumbered Cash, Beginning	3	-
Unencumbered Cash, Ending	$ -	$ -

* This fund is not required to be budgeted.

UNIFIED SCHOOL DISTRICT NO. 330
Nonexpendable Trust - Iva Tomlinson Memorial Fund *
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Years Ended June 30, 2024 and 2023

	Prior Year Actual	Current Year Actual
Receipts		
Donations	$ 39	$ -
Interest	53	68
Total Receipts	92	68
Expenditures		
Scholarships	200	-
Total Expenditures	200	-
Receipts Over [Under] Expenditures	[108]	68
Unencumbered Cash, Beginning	1,459	1,351
Unencumbered Cash, Ending	$ 1,351	$ 1,419

* This fund is not required to be budgeted.

UNIFIED SCHOOL DISTRICT NO. 330
Nonexpendable Trust - Richard Johnston Memorial Fund *
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Years Ended June 30, 2024 and 2023

	Prior Year Actual	Current Year Actual
Receipts		
Interest	$ 63	$ 56
Total Receipts	63	56
Expenditures		
Scholarships	500	-
Total Expenditures	500	-
Receipts Over [Under] Expenditures	[437]	56
Unencumbered Cash, Beginning	1,556	1,119
Unencumbered Cash, Ending	$ 1,119	$ 1,175

* This fund is not required to be budgeted.

SCHEDULE 3

UNIFIED SCHOOL DISTRICT NO. 330
Agency Funds
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended June 30, 2024

FUND	Restated Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Mission Valley Elementary School	$ 5,160	$ 18,169	$ 19,101	$ 4,228
Mission Valley High School	114,939	326,628	322,916	118,651
Mission Valley Elementary School Petty Cash	500	957	957	500
Mission Valley High School Petty Cash	800	1,084	1,084	800
District Petty Cash	1,520	291	311	1,500
Special Services Petty Cash	237	63	-	300
Total Agency Funds	$ 123,156	$ 347,192	$ 344,369	$ 125,979

See independent auditor's report on the financial statements.

UNIFIED SCHOOL DISTRICT NO. 330
District Activity Funds
Schedule of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended June 30, 2024

FUND	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Gate Receipts						
Mission Valley High School	$ 282	$ 42,172	$ 38,117	$ 4,337	$ -	$ 4,337
School Projects						
Mission Valley High School	18,195	53,534	52,884	18,845	-	18,845
Total District Activity Funds	$ 18,477	$ 95,706	$ 91,001	$ 23,182	$ -	$ 23,182

See independent auditor's report on the financial statements.