UNIFIED SCHOOL DISTRICT NO. 411

GOESSEL, KANSAS

Financial Statement

For the Year Ended June 30, 2024

Unified School District No. 411

For the Year Ended June 30, 2024

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INDEPENDENT AUDITOR'S REPORT

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

Adverse and Unmodified Opinions

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Unified School District No. 411, Goessel, Kansas (District), as of and for the year ended June 30, 2024 and the related disclosures to the financial statement.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the Basis for Adverse and Unmodified Opinions section of our report, the accompanying financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the District as of June 30, 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) and the *Kansas Municipal Audit and Accounting Guide*. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statement section of our report. We are required to be independent of the District, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our adverse and unmodified audit opinions.

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

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

Responsibilities of Management for the Financial Statement

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

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

Auditor's Responsibilities for the Audit of the Financial Statement

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

In performing an audit in accordance with GAAS, we:

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

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

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the 2024 fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, summary of regulatory basis receipts and disbursements-agency funds, and schedule of receipts, expenditures, and unencumbered cash-District activity funds (Schedules 1, 2, 3 and 4 as listed in the table of contents) are presented for purposes of additional analysis and are not a required part of the 2024 basic financial statement, but are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2024 basic financial statement. The 2024 information has been subjected to the auditing procedures applied in the audit of the 2024 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2024 basic financial statement or to the 2024 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the accompanying supplementary information is fairly stated in all material respects in relation to the 2024 basic financial statement as a whole, on the basis of accounting described in Note 1.

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of the District as of and for the year ended June 30, 2023 (not presented herein), and have issued our report thereon dated August 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 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 2024 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.

Certified Public Accountants
Newton, Kansas
August 7, 2024

Unified School District No. 411

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH
Regulatory Basis

For the Year Ended June 30, 2024

Funds	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
General Funds						
General	$ -	2,929,572	2,929,572	-	-	-
Supplemental General	52,627	996,433	977,835	71,225	-	71,225
Special Purpose Funds						
At Risk (K-12)	59,829	210,000	222,287	47,542	-	47,542
At Risk (Preschool-Aged)	4,349	63,000	44,480	22,869	-	22,869
Bilingual	634	3,000	2,450	1,184	-	1,184
Driver Training	25,026	6,190	2,426	28,790	-	28,790
Capital Outlay	655,366	304,554	247,124	712,796	-	712,796
Food Service	71,281	241,233	236,341	76,173	-	76,173
Professional Development	9,977	11,478	9,905	11,550	-	11,550
Special Education	233,100	682,031	667,882	247,249	-	247,249
Career and Postsecondary Education	69,933	135,000	131,482	73,451	-	73,451
Gifts and Grants	4,152	43,588	53,345	(5,605)	-	(5,605)
KPERS Employer Contribution	-	283,649	283,649	-	-	-
Recreation Commission	22,735	25,228	25,000	22,963	-	22,963
Contingency Reserve	246,849	-	-	246,849	-	246,849
Textbook & Student Material Revolving	23,475	6,460	2,496	27,439	-	27,439
Federal Government Programs						
Improving Basic Programs Operated by Local Educational Agencies (Title I)	-	42,368	42,368	-	-	-
Supporting Effective Instruction Program (Title II)	-	4,885	4,885	-	-	-
Student Support Academic Enrichment (Title IV)	-	11,353	11,353	-	-	-
Elementary and Secondary School Emergency Relief Fund II	-	22,566	22,566	-	-	-
Emergency Relief Fund III	(70,770)	197,955	127,185	-	-	-
Small Rural Schools Grant	-	18,775	34,975	(16,200)	-	(16,200)
Bond and Interest Fund	568,904	315,026	260,094	623,836	-	623,836
District Activity Funds						
Activity Gate Receipts	26,807	70,150	67,367	29,590	-	29,590
School Projects	2,951	2,749	2,216	3,484	-	3,484
Total Reporting Entity						
(Excluding Agency Funds)	$ 2,007,225	6,627,243	6,409,283	2,225,185	-	2,225,185

Composition of Cash	
Cash on hand	$ 3,000
Cash in Bank, The Citizens State Bank	
Checking	42,284
Money Market	2,146,827
Activity Funds - High School	70,770
Activity Funds - Grade School	4,114
Petty Cash - High School	892
Petty Cash - Grade School	630
Scholarship	7
Total Cash	2,268,524
Less Agency Funds (Schedule 3)	43,339
Total Reporting Entity (excluding Agency Funds)	$ 2,225,185

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Municipal Financial Reporting Entity

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

Regulatory Basis Fund Types

General Fund – used to account for all resources except those required to be accounted for in another fund.

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

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

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

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

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

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

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

Budgetary Information

Kansas statutes require that an annual operating budget be legally adopted for the General Funds, Special Purpose Funds (unless specifically exempted by statute), and the Bond and Interest Fund. Although directory rather than mandatory, the statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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. There were no such budget amendments for this year.

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

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

A legal operating budget is not required for Agency Funds or the following Special Purpose Funds: Contingency Reserve, Textbook and Student Material Revolving, Gifts and Grants, and Federal and State Government Programs.

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

Reimbursements

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

2. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

Compliance with Kansas Statutes

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

The Gifts and Grants and Small Rural Schools Grant funds showed a negative ending unencumbered cash balance of $5,605 and $16,200, respectively, for the year ended June 30, 2024. K.S.A. 10-1116a provides that under certain situations, a fund can end the year with a negative unencumbered cash balance and therefore, be exempt from the cash basis law of the State of Kansas. These funds met the criteria under the statutes, therefore, are not deemed to be in violation of the Kansas cash basis law.

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

3. DEPOSITS AND INVESTMENTS

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

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

Concentration of Credit Risk

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

Custodial Credit Risk - Deposits

Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. State statutes require the District's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka. All deposits were legally secured at June 30, 2024.

At June 30, 2024, the District's carrying amount of deposits was $2,265,524 and the bank balance was $2,378,509. The bank balance was held by one bank resulting in a concentration of credit risk. Of the bank balance, $250,000 was covered by federal depository insurance and $2,128,509 was collateralized with securities held by the pledging financial institution's agents in the District's name.

4. INTERFUND TRANSFERS

Operating transfers were as follows:

From	To	Regulatory Authority	Amount
General	At-Risk (K-12)	K.S.A. 72-5167	$ 155,000
General	At-Risk (Preschool-Aged)	K.S.A. 72-5167	17,000
General	Special Education	K.S.A. 72-5167	507,031
Supplemental General	At Risk (K-12)	K.S.A. 72-5143	55,000
Supplemental General	At-Risk (Preschool-Aged)	K.S.A. 72-5143	46,000
Supplemental General	Bilingual	K.S.A. 72-5143	3,000
Supplemental General	Food Service	K.S.A. 72-5143	55,323
Supplemental General	Professional Development	K.S.A. 72-5143	10,000
Supplemental General	Special Education	K.S.A. 72-5143	175,000
Supplemental General	Career and Postsecondary Education	K.S.A. 72-5143	135,000

5. LONG-TERM DEBT

Changes in long-term liabilities for the District for the year ended June 30, 2024, were as follows:

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reduction /Payments	Balance End of Year	Interest Paid
General Obligation Bonds									
Refunding & School Building Bonds, Series 2013	2.0-3.5%	5/1/2013	$ 3,760,000	9/1/2031	$ 2,030,000	-	205,000	1,825,000	55,094

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

	Year ended June 30						
	2025	2026	2027	2028	2029	2030-2032	Total
General Obligation Bonds							
Principal	$ 205,000	215,000	220,000	225,000	230,000	730,000	1,825,000
Interest	50,225	44,975	39,262	33,144	26,600	36,425	230,631
Total principal & interest	$ 255,225	259,975	259,262	258,144	256,600	766,425	2,055,631

6. OPERATING LEASES

In March 2023, the District entered into a lease agreement for office equipment for 63 months. Operating lease payments of $38,669 were made in the fiscal year ended June 30, 2024. Minimum operating lease obligations for subsequent years are as follows:

Year	Amount
2025	$ 37,973
2026	37,973
2027	37,973
2028	34,809

7. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS

Other Post-Employment Benefits

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

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

Death and Disability Other Post-Employment Benefits

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

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

Compensated Absences

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

Full-time certified and classified personnel earn twelve days of sick leave per year cumulative to a maximum of seventy-five days. Regularly employed personnel working less than full time earn sick leave on a pro-rated basis per year cumulative to a maximum of forty-five days. Unused sick leave is not paid to terminating employees. The District's liability for compensated absences at June 30, 2024, has not been recorded in this financial statement.

Early Retirement Pension Plan

The District provides an early retirement program for certain eligible employees. The plan defines those eligible as employees who are "currently employed in licensed employment or administrative employment with the District." Eligible retirees under this program may receive benefits for up to 5 years. Payments to retired employees under this plan for the year ended June 30, 2024 were $18,793.

8. DEFINED BENEFIT PENSION PLAN

Plan Description

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

Contributions

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

State law provides that the employer contribution rates for KPERS 1, KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate and the statutory contribution rate (not including the 1% contribution rate for the Death and Disability Program) was 13.88% and 13.11%, respectively, for the fiscal year ended June 30, 2023. The actuarially determined employer contribution rate and statutory contribution rate was 13.38% and 12.57% for the fiscal year ended June 30, 2024.

8. DEFINED BENEFIT PENSION PLAN (Continued)

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

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

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

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

The State of Kansas is required to contribute the statutory required employer's share except for retired District employees. The District is responsible for the employer's portion of the cost for retired District employees. The District received and remitted amounts equal to the statutory contribution rate, which totaled $283,649 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 $2,836,658. 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 this financial statement.

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

9. RISK MANAGEMENT

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

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

9. RISK MANAGEMENT (Continued)

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

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

The District continues to carry commercial insurance for workers compensation. There were no significant reductions in coverage during the past fiscal year and there were no settlements exceeding insurance coverage for each of the past three years.

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

10. RELATED PARTY TRANSACTIONS

The District is the taxing authority for the Goessel Recreation Commission which operates recreational programs within the District. The District and the City of Goessel each appoint two members of the recreation commission board. During the fiscal year ended June 30, 2024, the District levied a total tax of 1.197 mills for the Recreation Commission Fund, which in turn is appropriated to the Goessel Recreation Commission for its operations. The financial activity of the Goessel Recreation Commission is not included in this financial statement.

The District contracted electrical maintenance services with a company for which a board member is the owner. The contracted amount for years ended June 30, 2024 and 2023 was $1,648 and $1,898, respectively.

11. DATE OF MANAGEMENT'S REVIEW

Management has performed an analysis of the activities and transactions subsequent to June 30, 2024, to determine the need for any adjustments to and/or disclosures within the audited financial statement. Management has performed their analysis through August 7, 2024, which is the date at which the financial statement was available to be issued.

UNIFIED SCHOOL DISTRICT NO. 411

GOESSEL, KANSAS

REGULATORY – REQUIRED

SUPPLEMENTARY INFORMATION

FOR THE YEAR ENDED JUNE 30, 2024

SCHEDULE 1

Unified School District No. 411

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	Variance Over (Under)
GENERAL FUNDS						
General	$ 3,194,246	(266,102)	1,428	2,929,572	2,929,572	-
Supplemental General	1,066,364	(88,529)	-	977,835	977,835	-
SPECIAL PURPOSE FUNDS						
At Risk (K-12)	354,829	-	-	354,829	222,287	(132,542)
At Risk (Preschool-Aged)	49,349	-	-	49,349	44,480	(4,869)
Bilingual	3,134	-	-	3,134	2,450	(684)
Driver Training	29,076	-	-	29,076	2,426	(26,650)
Capital Outlay	903,383	-	-	903,383	247,124	(656,259)
Food Service	285,636	-	-	285,636	236,341	(49,295)
Professional Development	9,977	-	-	9,977	9,905	(72)
Special Education	1,183,101	-	-	1,183,101	667,882	(515,219)
Career and Postsecondary Education	169,933	-	-	169,933	131,482	(38,451)
Gifts and Grants	4,153	-	43,556	47,709	53,345	5,636
KPERS Employer Contribution	306,614	-	-	306,614	283,649	(22,965)
Recreation Commission	25,000	-	-	25,000	25,000	-
BOND AND INTEREST FUND	260,094	-	-	260,094	260,094	-

Unified School District No. 411

General Funds

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)
GENERAL				
RECEIPTS				
Mineral production tax	$ 78	49	-	49
General state aid	2,441,705	2,531,064	2,698,127	(167,063)
Special Education state aid	430,441	397,031	496,119	(99,088)
Reimbursements	-	1,428	-	1,428
Total receipts	2,872,224	2,929,572	3,194,246	(264,674)
EXPENDITURES				
Instruction	1,057,246	1,202,360	1,074,596	127,764
Student support services	33,421	39,426	40,550	(1,124)
Instructional support	4,129	12,777	5,500	7,277
General administration	243,293	234,190	263,200	(29,010)
School administration	275,652	258,504	296,250	(37,746)
Operation and maintenance	228,766	260,835	252,200	8,635
Student transportation services	171,096	163,392	175,850	(12,458)
Other support services	76,078	79,057	91,100	(12,043)
Transfer to				
At-Risk (K-12)	162,000	155,000	200,000	(45,000)
At Risk (Preschool-Aged)	36,500	17,000	45,000	(28,000)
Capital Outlay	13,602	-	-	-
Special Education	570,441	507,031	750,000	(242,969)
	2,872,224	2,929,572	3,194,246	(264,674)
Adjustment to comply with legal max	-	-	(266,102)	266,102
Legal general fund budget	2,872,224	2,929,572	2,928,144	1,428
Adjustment for qualifying budget credits	-	-	1,428	(1,428)
Total expenditures	2,872,224	2,929,572	2,929,572	-
Receipts over (under) expenditures	-	-		
Unencumbered cash, beginning	-	-		
Unencumbered cash, ending	$ -	-		

Unified School District No. 411

General Funds

SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL AND BUDGET
Regulatory Basis

For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
SUPPLEMENTAL GENERAL				
RECEIPTS				
Tax in process	$ 28,273	29,037	12,307	16,730
Ad valorem tax	340,267	341,345	383,439	(42,094)
Delinquent tax	6,665	8,596	11,457	(2,861)
Motor vehicle tax	34,427	37,182	34,468	2,714
Recreational vehicle tax	652	699	651	48
Commerical vehicle tax	1,705	2,554	1,718	836
State aid	569,555	577,020	629,261	(52,241)
Total receipts	981,544	996,433	1,073,301	(76,868)
EXPENDITURES				
Instruction	561,057	438,523	643,864	(205,341)
Operation and maintenance	(6,451)	59,989	-	59,989
Transfer to				
At Risk (K-12)	80,000	55,000	95,000	(40,000)
At Risk (Preschool-Aged)	-	46,000	-	46,000
Bilingual	1,500	3,000	2,500	500
Food Service	15,000	55,323	25,000	30,323
Professional Development	9,600	10,000	-	10,000
Special Education	185,141	175,000	200,000	(25,000)
Career and Postsecondary Education	113,000	135,000	100,000	35,000
	958,847	977,835	1,066,364	(88,529)
Adjustment to comply with legal max	-	-	(88,529)	88,529
Total expenditures	958,847	977,835	977,835	-
Receipts over (under) expenditures	22,697	18,598		
Unencumbered cash, beginning	29,930	52,627		
Unencumbered cash, ending	$ 52,627	71,225		

Unified School District No. 411

Special Purpose Funds

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)
AT RISK (K-12)				
RECEIPTS				
Transfer from				
General	$ 162,000	155,000	200,000	(45,000)
Supplemental General	80,000	55,000	95,000	(40,000)
Total receipts	242,000	210,000	295,000	(85,000)
EXPENDITURES				
Instruction	197,855	187,718	295,729	(108,011)
Student support services	33,420	34,569	59,100	(24,531)
Total expenditures	231,275	222,287	354,829	(132,542)
Receipts over (under) expenditures	10,725	(12,287)		
Unencumbered cash, beginning	49,104	59,829		
Unencumbered cash, ending	$ 59,829	47,542		
AT RISK (PRESCHOOL-AGED)				
RECEIPTS				
Transfer from				
General	$ 36,500	17,000	45,000	(28,000)
Supplemental General	-	46,000	-	46,000
Total receipts	36,500	63,000	45,000	18,000
EXPENDITURES				
Salaries and benefits	36,001	44,480	49,349	(4,869)
Receipts over (under) expenditures	499	18,520		
Unencumbered cash, beginning	3,850	4,349		
Unencumbered cash, ending	$ 4,349	22,869		

Unified School District No. 411

Special Purpose Funds

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)
BILINGUAL				
RECEIPTS				
Transfer from Supplemental General	$ 1,500	3,000	2,500	500
EXPENDITURES				
Salaries and benefits	1,400	2,450	1,750	700
Supplies and other	68	-	1,384	(1,384)
Total expenditures	1,468	2,450	3,134	(684)
Receipts over (under) expenditures	32	550		
Unencumbered cash, beginning	602	634		
Unencumbered cash, ending	$ 634	1,184		
DRIVER TRAINING				
RECEIPTS				
State aid	$ 3,220	3,190	4,050	(860)
Reimbursements	3,460	3,000	-	3,000
Total receipts	6,680	6,190	4,050	2,140
EXPENDITURES				
Salaries and benefits	3,673	2,388	13,500	(11,112)
Supplies and other	123	38	576	(538)
Property and equipment	-	-	15,000	(15,000)
Total expenditures	3,796	2,426	29,076	(26,650)
Receipts over (under) expenditures	2,884	3,764		
Unencumbered cash, beginning	22,142	25,026		
Unencumbered cash, ending	$ 25,026	28,790		

Unified School District No. 411

Special Purpose Funds

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)
CAPITAL OUTLAY				
RECEIPTS				
Tax in process	$ 12,283	10,862	4,609	6,253
Ad valorem tax	127,318	134,811	131,755	3,056
Delinquent tax	1,855	3,160	4,286	(1,126)
Motor vehicle tax	14,358	15,473	14,217	1,256
Recreational vehicle tax	273	289	269	20
Commercial vehicle tax	737	958	709	249
State Aid	80,861	91,197	92,380	(1,183)
Interest	6,165	20,007	-	20,007
Transfer from General	13,602	-	-	-
Other	30,208	27,797	-	27,797
Total receipts	287,660	304,554	248,225	56,329
EXPENDITURES				
Instruction	21,632	168,227	349,000	(180,773)
General administration	-	-	150,000	(150,000)
Student transportation services	-	-	79,383	(79,383)
Operations and maintenance	190,471	78,897	325,000	(246,103)
Total expenditures	212,103	247,124	903,383	(656,259)
Receipts over (under) expenditures	75,557	57,430		
Unencumbered cash, beginning	579,809	655,366		
Unencumbered cash, ending	$ 655,366	712,796		

Unified School District No. 411

Special Purpose Funds

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)
FOOD SERVICE				
RECEIPTS				
Student sales	$ 95,072	86,211	81,355	4,856
Adult sales	7,237	7,072	9,601	(2,529)
Federal aid	118,982	90,720	96,887	(6,167)
State aid	1,961	1,907	1,512	395
Transfer from Supplemental General	15,000	55,323	25,000	30,323
Total receipts	238,252	241,233	214,355	26,878
EXPENDITURES				
Salaries and benefits	118,461	121,141	140,750	(19,609)
Food	116,130	109,956	135,000	(25,044)
Supplies and other	3,958	5,244	9,886	(4,642)
Total expenditures	238,549	236,341	285,636	(49,295)
Receipts over (under) expenditures	(297)	4,892		
Unencumbered cash, beginning	71,578	71,281		
Unencumbered cash, ending	$ 71,281	76,173		

Unified School District No. 411

Special Purpose Funds

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)
PROFESSIONAL DEVELOPMENT				
RECEIPTS				
Inservice Aid	$ 1,083	1,478	-	1,478
Transfer from				
Supplemental General	9,600	10,000	-	10,000
Total receipts	10,683	11,478	-	11,478
EXPENDITURES				
Professional and technical services	6,665	8,694	9,977	(1,283)
Supplies and other	-	1,211	-	1,211
Total expenditures	6,665	9,905	9,977	(72)
Receipts over (under) expenditures	4,018	1,573		
Unencumbered cash, beginning	5,959	9,977		
Unencumbered cash, ending	$ 9,977	11,550		
SPECIAL EDUCATION				
RECEIPTS				
Transfer from				
General	$ 570,441	507,031	750,000	(242,969)
Supplemental General	185,141	175,000	200,000	(25,000)
Total receipts	755,582	682,031	950,000	(267,969)
EXPENDITURES				
Instruction	-	-	117,076	(117,076)
Student support services	18,751	1,974	54,775	(52,801)
Transportation	2,888	-	11,250	(11,250)
Special Education Coop assessments	314,265	341,809	500,000	(158,191)
Special Education Coop flowthrough	411,781	324,099	500,000	(175,901)
Total expenditures	747,685	667,882	1,183,101	(515,219)
Receipts over (under) expenditures	7,897	14,149		
Unencumbered cash, beginning	225,203	233,100		
Unencumbered cash, ending	$ 233,100	247,249		

Unified School District No. 411

Special Purpose Funds

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)
CAREER AND POSTSECONDARY EDUCATION				
RECEIPTS				
Transfer from Supplemental General	$ 113,000	135,000	100,000	35,000
EXPENDITURES				
Salaries and benefits	111,042	131,482	169,933	(38,451)
Receipts over (under) expenditures	1,958	3,518		
Unencumbered cash, beginning	67,975	69,933		
Unencumbered cash, ending	$ 69,933	73,451		
GIFTS AND GRANTS				
RECEIPTS				
Donations and grants	$ 4,256	32	4,153	(4,121)
State aid grant	-	43,556	-	43,556
Total receipts	4,256	43,588	4,153	39,435
EXPENDITURES				
Instruction	1,436	79	4,153	(4,074)
Instructional support	-	53,266	-	53,266
	1,436	53,345	4,153	49,192
Adjustment for qualifying budget credits	-	-	43,556	(43,556)
Total expenditures	1,436	53,345	47,709	5,636
Receipts over (under) expenditures	2,820	(9,757)		
Unencumbered cash, beginning	1,332	4,152		
Unencumbered cash, ending	$ 4,152	(5,605)		

Unified School District No. 411

Special Purpose Funds

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)
KPERS EMPLOYER CONTRIBUTION				
RECEIPTS				
State aid	$ 278,740	283,649	306,614	(22,965)
EXPENDITURES				
Instruction	192,331	195,718	200,000	(4,282)
General administration	22,299	22,692	32,000	(9,308)
School administration	19,512	19,855	24,000	(4,145)
Other supplemental services	8,362	8,510	12,000	(3,490)
Operations and maintenance	16,724	17,019	22,000	(4,981)
Student transportation services	8,362	8,509	8,500	9
Food service	11,150	11,346	8,114	3,232
Total expenditures	278,740	283,649	306,614	(22,965)
Receipts over (under) expenditures	-	-		
Unencumbered cash, beginning	-	-		
Unencumbered cash, ending	$ -	-		
RECREATION COMMISSION				
RECEIPTS				
Tax in process	$ 2,084	1,727	732	995
Ad valorem tax	20,249	20,161	19,718	443
Delinquent tax	435	560	682	(122)
Motor vehicle tax	2,485	2,580	2,362	218
Recreational vehicle tax	47	48	45	3
Commercial vehicle tax	125	152	118	34
Total receipts	25,425	25,228	23,657	1,571
EXPENDITURES				
Appropriation to recreation commission	25,000	25,000	25,000	-
Receipts over (under) expenditures	425	228		
Unencumbered cash, beginning	22,310	22,735		
Unencumbered cash, ending	$ 22,735	22,963		

Unified School District No. 411

Special Purpose Funds

SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL
Regulatory Basis

For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

	2023	2024
CONTINGENCY RESERVE		
RECEIPTS	$ -	-
EXPENDITURES	-	-
Receipts over (under) expenditures	-	-
Unencumbered cash, beginning	246,849	246,849
Prior year cancelled encumbrance	-	-
Unencumbered cash, ending	$ 246,849	246,849
TEXTBOOK AND STUDENT MATERIAL REVOLVING		
RECEIPTS		
Other	$ 1,221	6,460
EXPENDITURES		
Materials	208	2,496
Receipts over (under) expenditures	1,013	3,964
Unencumbered cash, beginning	22,462	23,475
Unencumbered cash, ending	$ 23,475	27,439

Unified School District No. 411

Special Purpose Funds

SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL
Regulatory Basis

For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023

	2023	2024
FEDERAL AND STATE GOVERNMENT PROGRAMS		
IMPROVING BASIC PROGRAMS OPERATED BY		
LOCAL EDUCATIONAL AGENCIES (TITLE I)		
RECEIPTS		
Federal aid	$ 25,591	26,130
Reallocation of grant proceeds	15,933	16,238
Total receipts	41,524	42,368
EXPENDITURES		
Salaries and benefits	41,524	42,368
Receipts over (under) expenditures	-	-
Unencumbered cash, beginning	-	-
Unencumbered cash, ending	$ -	-
SUPPORTING EFFECTIVE INSTRUCTION		
PROGRAM (TITLE II)		
RECEIPTS		
Federal aid	$ 4,633	4,885
EXPENDITURES		
Reallocation of grant proceeds	4,633	4,885
Receipts over (under) expenditures	-	-
Unencumbered cash, beginning	-	-
Unencumbered cash, ending	$ -	-
STUDENT SUPPORT ACADEMIC ENRICHMENT		
PROGRAM (TITLE IV)		
RECEIPTS		
Federal aid	$ 11,300	11,353
EXPENDITURES		
Reallocation of grant proceeds	11,300	11,353
Receipts over (under) expenditures	-	-
Unencumbered cash, beginning	-	-
Unencumbered cash, ending	$ -	-

Unified School District No. 411

Special Purpose Funds

SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL
Regulatory Basis

For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023

	2023	2024
FEDERAL AND STATE GOVERNMENT PROGRAMS		
ELEMENTARY AND SECONDARY SCHOOL		
EMERGENCY RELIEF FUND II		
RECEIPTS		
Federal aid	$ -	22,566
EXPENDITURES		
Salaries and benefits	$ -	22,566
Receipts over (under) expenditures	-	-
Unencumbered cash, beginning	-	-
Prior year cancelled encumbrance	-	-
Unencumbered cash, ending	$ -	-
ELEMENTARY AND SECONDARY SCHOOL		
EMERGENCY RELIEF FUND III		
RECEIPTS	$ -	197,955
EXPENDITURES		
Salaries and benefits	55,290	119,445
Equipment and supplies	15,480	7,740
Total expenditures	70,770	127,185
Receipts over (under) expenditures	(70,770)	70,770
Unencumbered cash, beginning	-	(70,770)
Unencumbered cash, ending	$ (70,770)	-
SMALL RURAL SCHOOLS GRANT		
RECEIPTS		
Federal aid	$ -	18,775
EXPENDITURES		
Equipment and supplies	-	34,975
Receipts over (under) expenditures	-	(16,200)
Unencumbered cash, beginning	-	-
Unencumbered cash, ending	$ -	(16,200)

Unified School District No. 411

Bond and Interest Fund

SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL AND BUDGET
Regulatory Basis

For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
BOND AND INTEREST				
RECEIPTS				
Tax in process	$ 16,518	10,741	4,554	6,187
Ad Valorem	125,981	121,459	118,700	2,759
Delinquent tax	3,132	3,571	4,239	(668)
Motor vehicle tax	17,835	19,289	18,323	966
Recreational vehicle tax	340	356	330	26
Commercial vehicle tax	982	953	-	953
State aid	147,858	158,657	158,657	-
Total receipts	312,646	315,026	304,803	10,223
EXPENDITURES				
Principal	200,000	205,000	205,000	-
Interest	59,400	55,094	55,094	-
Total expenditures	259,400	260,094	260,094	-
Receipts over (under) expenditures	53,246	54,932		
Unencumbered cash, beginning	515,658	568,904		
Unencumbered cash, ending	$ 568,904	623,836		

Unified School District No. 411

Agency Funds

SUMMARY OF RECEIPTS AND DISBURSEMENTS
Regulatory Basis

For the Year Ended June 30, 2024

	Beginning Balance	Receipts	Disbursements	Ending Balance
STUDENT ORGANIZATIONS				
JUNIOR HIGH AND HIGH SCHOOL				
Student council - High School	$ 32	2,645	1,317	1,360
Student council - Junior High School	1,986	2,582	3,940	628
Class of 2023	-	1,495	405	1,090
Class of 2024	8,726	1,658	10,499	(115)
Class of 2025	1,795	5,340	1,898	5,237
Class of 2026	481	1,298	280	1,499
FFA	5,958	23,202	19,918	9,242
FCCLA	2,004	6,244	5,453	2,795
Elbiata	2,545	1,228	3,086	687
Concessions	801	11,982	12,070	713
Trip fund	7,849	11,718	4,715	14,852
SEE	374	-	-	374
Other	1,641	12,486	12,467	1,660
Total Junior High and High School Student Organizations	34,192	81,878	76,048	40,022
GRADE SCHOOL				
Student council	33	227	393	(133)
4th, 5th and 6th Grade	-	43	-	43
Early Childhood	1,910	1,508	2,125	1,293
Family Reading Night	976	736	973	739
Nature grant	118	-	-	118
Computer	752	-	-	752
Other	496	1,060	1,051	505
Total Grade School Student Organizations	4,285	3,574	4,542	3,317
Total Agency Funds	$ 38,477	85,452	80,590	43,339

Unified School District No. 411

District Activity Funds

SCHEDULE OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH
Regulatory Basis

For the Year Ended June 30, 2024

	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
ACTIVITY GATE RECEIPTS						
JUNIOR HIGH AND HIGH SCHOOL						
Athletics	$ 24,374	67,316	63,452	28,238	-	28,238
Plays	2,433	2,834	3,915	1,352	-	1,352
Total Activity Gate Receipts	$ 26,807	70,150	67,367	29,590	-	29,590
SCHOOL PROJECTS						
JUNIOR HIGH AND HIGH SCHOOL						
Yearbooks	$ 1,707	191	451	1,447	-	1,447
Other	552	101	43	610	-	610
GRADE SCHOOL						
Yearbooks	692	2,457	1,722	1,427	-	1,427
Total School Projects	$ 2,951	2,749	2,216	3,484	-	3,484