UNIFIED SCHOOL DISTRICT NUMBER 367
Osawatomie, Kansas

FINANCIAL STATEMENT
AND
INDEPENDENT AUDITOR'S REPORT

For Year Ended June 30, 2024

Unified School District 367
Osawatomie, Kansas

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INDEPENDENT AUDITOR'S REPORT

Board of Education
Unified School District Number 367
Osawatomie, Kansas

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Unified School District Number 367, Osawatomie, Kansas, as of and for the year ended June 30, 2024 and the related notes to the financial statement.

Adverse Opinion on U.S. Generally Accepted accounting Principles
In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Unified School District Number 367, Osawatomie, Kansas 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 financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balances of the Unified School District Number 367, Osawatomie, Kansas 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 C.

Basis for Adverse and Unmodified Opinions
We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS), the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States and the *Kansas Municipal Audit and Accounting Guide.* Our responsibility 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 Unified School District Number 367 of Osawatomie, Kansas, 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.

Matters giving Rise to Adverse Opinion on U.S. Generally Accepted Accounting Principles
As described in Note C of the financial statement, the financial statement is prepared by the Unified School District Number 367, Osawatomie, Kansas on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide,* which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statement of the variances between the regulatory basis of accounting described in Note C and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Management's Responsibility for the Financial Statements
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 C; 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 Unified School District Number 367 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 Responsibility for the Audit of the Financial Statement

Our objectives are to obtain reasonable assurance about where 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 generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than one resulting from an 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:

1. Exercise professional judgment and maintain professional skepticism throughout the audit.
2. 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.
3. 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 Unified School District Number 367's internal control. Accordingly, no such opinion is expressed.
4. Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimate made by management, as well as evaluate the overall presentation of the financial statement.
5. Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Unified School District Number 367 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 control-related matters that we identified during the audit.

Other Matters - *Supplementary Information*

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditure-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, schedule of regulatory basis receipts and expenditures-agency funds, and schedule of regulatory basis receipts and expenditures-district activity funds (Schedule 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.* The accompanying Schedule of Expenditures of Federal Awards is also presented for purposes of additional analysis as required by *Title* 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards,* and is also not a required part of the financial statement. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 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 C.

Other reporting required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 5, 2024, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report

is on integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

Prior Year Comparative

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statements of Unified School District Number 367, Osawatomie, Kansas as of and for the year ended June 30, 2023 (not presented herein), and have issued our report thereon dated November 8, 2023, which contained an unmodified opinion on the basic financial statement. The 2023 basic financial statements and accompanying report are not presented herein, but available in electronic form from the web site of the Kansas Department of Administration at the following link http//admin.ks.gov/offices/oar/municipal-services. The 2023 actual column (2024 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures – actual and budget for the year ended June 30, 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 statements 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 C.

Harold K. Mayes Jr.

Harold K Mayes Jr CPA
Agler & Gaeddert, Chartered
Ottawa, Kansas
December 5, 2024

Unified School District Number 367
Osawatomie, Kansas

SUMMARY OF CASH RECEIPTS, EXPENDITURES
AND UNENCUMBERED CASH
REGULATORY BASIS
For Year Ended June 30, 2024

	Beginning Unencumbered Cash Balances	Prior Year Cancelled Encumbrances	Receipts
Governmental type funds			
General Funds			
General	$ 0	$ 0	$ 10,354,252
Supplemental General	99,610	0	3,336,053
Special Purpose Funds			
Adult Education	0	0	41,194
Adult Supplementary Education	128,489	0	624,899
At Risk - 4 year old	34,038	0	75,000
At Risk - K-12	269,676	0	2,332,840
Bilingual	0	0	25,201
Virtual Education	16,880	0	100,000
Capital Outlay	1,804,671	0	2,717,296
Driver Training	8,616	0	27,675
Food Service	198,259	0	920,726
Professional Development	18,468	0	29,425
Special Education	411,686	0	3,059,414
KPERS Special Retirement Contribution	0	0	1,009,803
Career & Postsecondary Education	86,858	0	140,000
Gifts & Grants	173,594	0	467,877
Contingency Reserve	350,001	0	0
Textbook & Student Materials	93,546	0	123,675
21st CCLC	0	0	74,259
21st CCLC 2nd Grant	0	0	94,798
Recreation Commission	0	0	84,330
Carl Perkins Grant	73	0	2,654
Title II A - Teacher Quality	0	0	40,433
ESSER III	0	0	1,030,530
ESSER II	1	0	0
Title I	0	0	313,736
Fees and User Charges	276	0	17,056
Gate Receipts	0	0	39,650
Bond & Interest Fund			
Bond and Interest	1,866,830	0	1,954,403
Business Fund			
Health Insurance	490,354	0	1,297,469
Trust Funds			
Scholarship & Other Trusts	1,389,525	0	63,164
Total reporting entity (excluding agency funds)	$ 7,441,451	$ 0	$ 30,397,812

Composition of ending cash			
Demand Deposits, Money Markets & certificates of deposit		**Time Deposits**	
First Option Bank	$ 9,403,837	Landmark	$ 57,436

The accompanying notes are an integral part of this statement.

Expenditures	Ending Unencumbered Cash Balance	Encumbrances and Accounts Payable	Ending Cash Balance
$ 10,354,252	$ 0	$ 569,204	$ 569,204
3,386,124	49,539	2,873	52,412
40,971	223	3,368	3,591
576,716	176,672	295	176,967
(170)	109,208	14,374	123,582
2,332,369	270,147	124,318	394,465
0	25,201	0	25,201
103,286	13,594	15,495	29,089
1,376,243	3,145,724	0	3,145,724
22,167	14,124	0	14,124
932,667	186,318	33,557	219,875
38,147	9,746	0	9,746
2,883,245	587,855	1,271	589,126
1,009,803	0	0	0
158,468	68,390	24,423	92,813
368,311	273,160	0	273,160
0	350,001	0	350,001
96,619	120,602	0	120,602
74,255	4	16	20
94,798	0	3,576	3,576
84,330	0	0	0
1,336	1,391	0	1,391
40,433	0	0	0
1,030,530	0	0	0
1	0	0	0
313,736	0	55,268	55,268
17,087	245	0	245
39,650	0	0	0
1,326,888	2,494,345	0	2,494,345
1,062,681	725,142	54,857	779,999
47,250	1,405,439	0	1,405,439
$ 27,812,193	$ 10,027,070	$ 902,895	$ 10,929,965

Composition of ending cash - continued

Governmental investments		Total cash	
Edward Jones	$ 555,673	and investments	$ 11,042,586
First Option	1,025,640	Less Agency funds	
		Per Schedule 3	112,621
			$ 10,929,965

The accompanying notes are an integral part of this statement.

NOTES TO FINANCIAL STATEMENT
June 30, 2024

NOTE A. MUNICIPAL REPORTING ENTITY

The District is a municipal corporation governed by an elected seven-member commission. This regulatory financial statement presents Unified School District Number 367 (the municipality), and does not includes the financial statement of any of the related municipal entities.

Recreation Commission is a joint recreation system established by the District and the City of Osawatomie, Kansas, in accordance with K.S.A. 12-1925. The Commission oversees recreational activities. The tax funds for the operation of the Commission are levied by the District and are remitted to the Commission by the District. The District must approve Bond issues for the Commission. The Commission can sue and be sued. The District must approve the acquisition of real property by the Commission. The Commission as a related municipal entity is not included in these financial statements. The Recreation Commission has a separate audit performed. Audited financial statements of the Recreation Commission can be obtained at the Recreation Commission office.

NOTE B. REGULATORY BASIS FUND TYPES

The accounts of the District are organized and operated on the basis of funds. A fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. The District potentially could have the following types of funds.

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

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

Business Fund – funds financed in whole or in part by fees charged to users of goods or services (i.e. enterprise and internal service funds, etc.).

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

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

NOTE C. BASIS OF ACCOUNTING

Regulatory Basis of Accounting and departure from Accounting Principles Generally Accepted in the United States of America - The 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 on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis revenues and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligations 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 mentioned above.

NOTE C. BASIS OF ACCOUNTING - continued

Unified School District Number 367, Osawatomie, Kansas has approved a resolution that it is in compliance with K.S.A. 75-1120a (c) waiving the requirement for application of generally accepted accounting principles and allowing the municipality to use the regulatory basis of accounting.

NOTE D. BUDGETARY INFORMATION

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

1. Preparation of the budget for the succeeding calendar year on or before August 1st.
2. Publication in local newspaper on or before August 5th of the proposed budget and notice of public hearing on the budget.
3. Public hearing on or before August 15th, but at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25th.

The timeline for adoption of the final budget when a revenue neutral hearing is held is on or before September 20th. The municipality 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 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.

Adjustment for Qualifying Budget Credits – Municipalities may use this line item for any budgeted fund. The adjustment would be a positive amount. All budget adjustments must be authorized by Kansas statutes. Examples include: expenditure of federal grant monies, gifts and donations, and receipts authorized by law to be spent as if they were reimbursed expenses.

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 municipality 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 the following special purpose funds, capital projects fund, business fund and trust funds:

Contingency Reserve	Textbook & Student Materials	21st CCLC
21st CCLC 2nd Grant	Carl Perkins	Title IIA – Teacher Quality
ESSER III	ESSER II	Title I

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

NOTE E. DEPOSITS AND INVESTMENTS

Cash balances from all funds are combined and invested to the extent available in certificates of deposit and other authorized investments. Earnings from these investments are allocated to designated funds. All investments are stated at cost.

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 bank 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. The District rates investments (if any) as noted below.

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, except during designated "peak periods" when required coverage is 50%. There were no designated "peak periods" during the year. All bank deposits were legally secured at June 30, 2024.

At June 30, 2024, the carrying amount of the District's bank deposits was $9,461,273 and the bank balance was $9,821,495. The bank balance was held by three institutions resulting in a reduced concentration of credit risk. Of the bank balance, $307,436 was covered by federal depository insurance, and $9,514,059 was collateralized with securities held by the pledging financial institution's agents in the District's name.

Custodial credit risk – investments: For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the District will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments be adequately secured. The rating of the District's investments is noted below. Fair values are based upon quoted market values as of June 30, 2024. As of June 30, 2024, the District had the following investments and maturities.

Investment Type	Fair Value	1--2	2+	Rating
First Option				
Cash	$ 119,416	$ 119,416	$ 0	N/A
Government Bonds	906,224	906,224	0	AAA
Edward Jones				
Cash	69,536	69,536	0	N/A
Government Bonds	486,173	486,137	0	NR
	$ 1,461,933	$ 1,461,897	$ 0	

Interest Rate Risk – Per Kansas statutes, maturities of investments shall not exceed two years. Some of the District's investment maturities are greater than 5 years.

NOTE E. 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 Investments
First Option	64%
Edward Jones	36%

NOTE F. LONG-TERM DEBT

Refunding Series 2017-A	3.00%	12/28/2017	2,865,000	09/01/2028
Refunding Series 2021-A	3.00%	03/03/2021	5,670,000	09/01/2025
Refunding Series 2021-B	1.50%	10/7/2021	640,000	09/01/2028
Financing Leases:				
Pool Project	2.45%	8/27/2015	1,500,000	8/1/2025
Equipment	0.00%	Various	126,086	6/30/2027
First Option Buses	3.45%	7/18/2018	684,458	10/1/2024
Energy Project	2.35%	2/10/2022	1,325,500	2/1/2032

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

Issue	Balance Beginning of Year	Additions	Reductions/ Payments	Net Change	Balance End of Year	Interest Expense
G. O. Bonds:						
Refunding Series 2017-A	$ 2,695,000	$ 0	$ 25,000	$ (25,000)	$ 2,670,000	$ 80,475
Refunding Series 2021-A	3,465,000	0	1,120,000	(1,120,000)	2,345,000	87,150
Refunding Series 2021-B	620,000	0	5,000	(5,000)	615,000	9,262
G. O. Bonds Subtotal	6,780,000	0	1,150,000	(1,150,000)	5,630,000	176,887
Financing Leases:						
Pool Project	409,189	0	242,279	(242,279)	166,910	9,047
Equipment	48,128	23,929	24,802	(873)	47,255	0
First Option Buses	207,212	0	103,176	(103,176)	104,036	7,248
Energy Project	1,272,303	0	55,528	(55,528)	1,216,775	30,314
			0			
Financing lease Subtotal	1,936,832	23,929	425,785	(401,856)	1,534,976	46,609
Total Long-Term Debt	$ 8,716,832	$ 23,929	$ 1,575,785	$ (1,551,856)	$ 7,164,976	$ 223,496

NOTE F. LONG-TERM DEBT - continued

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

	June 30,						
	2025	2026	2027	2028	2029	2030-2034	Total
Principal							
G. O. bonds	$ 1,185,000	$ 1,220,000	$ 1,050,000	$ 1,070,000	$ 1,105,000	0	$ 5,630,000
Financing leases	348,926	71,141	176,989	181,133	185,325	571,462	1,534,976
Total principal	1,533,926	1,291,141	1,226,989	1,251,133	1,290,325	571,462	7,164,976
Interest							
G. O. bonds	141,938	105,938	73,425	44,625	15,037	0	380,963
Financing leases	37,897	28,755	26,387	22,244	18,051	27,534	160,868
Total interest	179,835	134,693	99,812	66,869	33,088	27,534	541,831
Total principal & interest	$ 1,713,761	$ 1,425,834	$ 1,326,801	$ 1,318,002	$ 1,323,413	598,996	$ 7,706,807

The District is subject to statutes of the State of Kansas, which limits the net bonded debt. The debt outstanding may not exceed 14% of the assessed value of all tangible property within the District unless additional authority is granted by the Kansas State Board of Education. The amount of bonds outstanding is computed exclusive of certain bonds specifically exempted from this limitation. At June 30, 2024, the statutory limit for the District was $11,461,758. The District is currently under this limit.

NOTE G. INTERFUND TRANSFERS

Operating transfers were as follows:

From	To	Statutory Authority	Amount
General Fund	Special Education	K.S.A. 72-6478	2,010,000
General Fund	At-Risk K-12	K.S.A. 72-6478	1,828,118
General Fund	At-Risk - 4 Year Olds	K.S.A. 72-6478	$ 75,000
General Fund	Capital Outlay	K.S.A. 72-6478	1,491,986
General Fund	Driver Training	K.S.A. 72-6478	5,000
General Fund	Food Service	K.S.A. 72-6478	24,011
General Fund	Vitual Education	K.S.A. 72-6478	100,000
General Fund	Vocational Education	K.S.A. 72-6478	140,000
General Fund	Professional Dev	K.S.A. 72-6478	28,000
General Fund	Health Insurance	K.S.A. 72-6478	95,822
General Fund	21st Century Grant	K.S.A. 72-6478	6,438
General Fund	21st Century Grant	K.S.A. 72-6478	15,087
Supplemental General	Special Education	K.S.A. 72-6478	1,000,000
Supplemental General	Bilingual	K.S.A. 72-6478	25,201
Supplemental General	Health Insurance	K.S.A. 72-6478	230,000
Supplemental General	Food Service	K.S.A. 72-6478	38,190

NOTE H. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS

Health Insurance: During the year ended June 30, 2024, employees of the District were covered by the District's medical self-insurance plan ("the plan"). The plan was established October 1, 2013. There are currently two plans employees can choose from. For both plans, the District's contribution per employee is $657 per month for a single policy, $1,379 per month for employee plus spouse, $1,252 per month for employee plus child, and $1,978 per month for a family policy. All District employees, at their option, can authorize payroll withholdings to pay non-District provided contributions. Claims are paid by a third party administrator acting on behalf of the District. The plan is documented by contractual agreement.

The administrative contract between the District and the third party administrator is renewable annually and stop-loss premiums are included in the contractual provisions. The District was protected against unanticipated catastrophic individual or aggregate loss by stop-loss coverage carried through Humana, a commercial insurer licensed or eligible to do business in Kansas in accordance with Kansas Insurance Code. Stop-loss coverage was in effect for individual claims exceeding $60,000 and with aggregate stop-loss insurance at 90% of annualized expected claims.

Incurred but not reported claims: Liabilities include an amount for claims that have been incurred but not reported (IBNR's). Liabilities are reported when it is probable that claims have been incurred and the amount of liability can be reasonably estimated. Claim liabilities are calculated by the plan administrator and are expected to be liquidated with expendable available financial resources.

	Balance July 1, 2023	Claims	Payments	Balance June 30, 2024
Incurred but not reported claims	$ 29,488	$ 1,062,681	$ 1,037,312	$ 54,857

Other Post Employment Benefits: The District makes available to qualified retired employees an employer-sponsored group health care benefit plan upon written application filed with the Clerk of the District. The District payment toward the group health insurance cost for the retiree equals the amount paid on behalf of full time teachers of the District. Participation in the Retiree Group Health Insurance Plan is voluntary. The amount paid by the District for year ended June 30, 2024 was $55,807.

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

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

Flexible Benefit Plan: The Board adopted by resolution a salary-reduction flexible benefit plan ("Plan") under Section 125 of the Internal Revenue Code. All employees of the District are eligible to participate in the Plan beginning the first day of the month following their employment. Each participant may elect to reduce his or her salary to purchase benefits offered through the Plan. Currently benefits offered through the Plan involve insurance coverage.

Compensated Absences: Vacation - All 12-month personnel receive 10 days of vacation. After 10 full years of service, an additional day of vacation is added each year. Max is 20 days of vacation earned per year. All vacation days must be used each year or forfeited. Classified (10 month employees) and certified employees do not receive vacation.

Personal Days – All 12-month personnel receive 12 days of Paid Days Off (PDO) per year. All classified (10 month) and certified personnel receive 10 days of PDO per year. If PDO is not used, it is rolled over to the individuals sick leave reserve account.

NOTE I. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS - continued

Sick Leave Reserve Days: All employees receive 2 sick leave reserve days. The District's policy regarding sick leave permits employees to accumulate days up to a total accumulation of 110 days. Certified staff can sell sick leave reserve days back to the District when their balance is 30+ days. Classified (10 month) and 12-month employees must sell reserve days back to the District when their balance hits 110+ days.

Payout/Liability – Balance in employees sick leave reserve account is paid out at retirement only. Sick leave is paid out at $50/day. If leaving the District (not retiring), sick leave reserve balance is forfeited.

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 J. DEFINED BENEFIT PENSION PLAN

General Information about the Pension Plan

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

Contributions - K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERS member-employee contribution rates. KPERS has multiple benefit structures and contribution rates depending on whether the employee is a KPERS 1, KPERS 2, or KPERS 3 member. KPERS 1 members are active and contributing members hired before July 1, 2009. KPERS 2 members were first employed in a covered position on or after July 1, 2009 and KPERS 3 members were first employed in a covered position on or after January 1, 2015. Effective January 1, 2015, Kansas law established the KPERS member-employee contribution rate of 6% of covered salary for KPERS 1, KPERS 2 and KPERS 3 members. Member contributions are withheld by their employer and paid to KPERS according to the provision 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 contribution rate and the statutory contribution rate was 13.38% and 12.57%, respectively, for the fiscal year ended June 30, 2024.

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

The 2021 Legislature passed House Bill 2405, which authorizes the Sate of Kansas to issue bonds with 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 26k, 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 the 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.

NOTE J. DEFINED BENEFIT PENSION PLAN –continued

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 $1,009,803 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 for KPERS was $9,949,381. 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 http://www.kpers.org or can be obtained as described above.

NOTE K. 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; injuries to employees; and natural disasters for which the District carries commercial insurance. Settlement of claims has not exceeded commercial insurance coverage in any of the last three fiscal years.

NOTE L. OTHER INFORMATION

Reimbursed Expenses: The District records reimbursable expenditures in the fund that makes the disbursement and records reimbursement as a receipt to the fund that receives the reimbursement. For purposes of budgetary comparisons, the reimbursements are shown as adjustments for qualifying budget credits.

Ad valorem tax revenues: The determination of assessed valuation and the collections of property taxes for all political subdivisions in the State of Kansas is the responsibility of the various counties. The County Appraiser's office annually determines assessed valuation and the County Clerk spreads the annual assessment to the taxing units. One-half of the property taxes are due December 20 and distributed to the District by January 20 to finance a portion of the current year's budget. The second half is due May 20 and distributed to the District by June 5. The District Treasurer draws available funds from the County Treasurer's office at designated times throughout the year.

Contingencies: The District receives significant financial assistance from numerous federal and state governmental agencies in the form of grants and state pass through aid. The disbursement of funds received under these programs generally requires compliance with terms and conditions which are specified in the grant agreements and are subject to audit. Any disallowed claims resulting from such audits could become a liability of the General Fund or other applicable funds. However, in the opinion of management, any such disallowed claims will not have a material effect on any of the financial statements of the District at June 30, 2024.

Compliance with Kansas Statutes: The District is not aware of any statute violations for the year ended June 30, 2024.

NOTE M. SUBSEQUENT EVENTS

Subsequent Events: The District evaluated subsequent events through December 5, 2024, the date the financial statements were available to be issued. As a result of that evaluation the District did not note anything requiring disclosure.

REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION

Unified School District Number 367
Osawatomie, Kansas

SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
BUDGETED FUNDS ONLY
For Year Ended June 30, 2024

	Certified Budget	Adjustment to Comply with Legal Max	Adjustment for Budget Credits
General Funds			
General	$ 10,664,973	$ (434,992)	$ 124,271
Supplemental General	3,549,384	(163,260)	0
Special Purpose Funds			
Adult Education	43,281	0	0
Adult Supplementary	895,698	0	0
At Risk - 4 Year Old	104,016	0	0
At Risk - K-12	2,558,100	0	0
Bilingual	25,201	0	0
Virtual Education	114,957	0	0
Capital Outlay	3,186,742	0	0
Driver Training	34,867	0	0
Food Service	939,609	0	0
Professional Development	50,664	0	0
Special Education	3,507,327	0	0
Career and Postsecondary Education	228,526	0	0
Gifts and Grants	490,864	0	0
KPERS Special Retirement Contribution	1,089,576	0	0
Recreation Commission	85,000	0	0
Bond and Interest Funds			
Bond and Interest	1,389,588	0	0
	$ 28,958,373	$ (598,252)	$ 124,271

See Independent Auditor's Report.

Schedule 1

	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance - Over (Under)
$	10,354,252	$ 10,354,252	$ 0
	3,386,124	3,386,124	0
	43,281	40,971	(2,310)
	895,698	576,716	(318,982)
	104,016	(170)	(104,186)
	2,558,100	2,332,369	(225,731)
	25,201	0	(25,201)
	114,957	103,286	(11,671)
	3,186,742	1,376,243	(1,810,499)
	34,867	22,167	(12,700)
	939,609	932,667	(6,942)
	50,664	38,147	(12,517)
	3,507,327	2,883,245	(624,082)
	228,526	158,468	(70,058)
	490,864	368,311	(122,553)
	1,089,576	1,009,803	(79,773)
	85,000	84,330	(670)
	1,389,588	1,326,888	(62,700)
$	28,484,392	$ 24,993,817	$ (3,490,575)

See Independent Auditor's Report.

Unified School District Number 367
Osawatomie, Kansas

Schedule 2a

GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For Year Ended June 30, 2024
(With Comparitive Actual totals for the Prior Year Ended June 30, 2023)

		2024		
	2023 Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Local Sources				
Reimbursed Expenses	$ 98,628	$ 115,559	$ 0	$ 115,559
State Sources				
Evidence Based Reading Program	0	0	0	0
Mentor Teacher	10,570	8,712	0	8,712
Equalization Aid	8,202,913	8,444,108	8,657,232	(213,124)
Special Education Aid	1,830,139	1,785,873	2,007,741	(221,868)
Total cash receipts	10,142,250	10,354,252	$ 10,664,973	$ (310,721)
Expenditures				
Instruction				
Salaries	2,505,516	1,479,786	$ 2,705,000	$ (1,225,214)
Employee Benefits	305,623	476,367	220,000	256,367
Other Purchased Services	656	330	500	(170)
Supplies	436,012	89,309	195,000	(105,691)
Other	0	0	125,000	(125,000)
Student Support Services				
Salaries	313,054	322,024	325,000	(2,976)
Employee Benefits	53,916	53,696	25,000	28,696
Other Purchased Services	307	0	1,355	(1,355)
Supplies	2,777	3,574	3,000	574
Instruction Support Staff				
Salaries	199,920	216,051	210,000	6,051
Employee Benefits	44,412	27,604	10,000	17,604
Supplies	8,223	5,874	8,500	(2,626)
General Administration				
Salaries	288,896	299,204	300,000	(796)
Employee Benefits	102,462	81,669	74,000	7,669
Purchased Professional Services	215,905	155,661	150,000	5,661
Other Purchased Services	145,534	255,940	161,000	94,940
Supplies	12,849	4,022	15,000	(10,978)
School Administration				
Salaries	560,084	567,933	580,000	(12,067)
Employee Benefits	92,602	99,014	42,000	57,014
Supplies	2,343	4,122	2,500	1,622
Other Support Services				
Salaries	176,612	179,008	180,000	(992)
Employee Benefits	25,760	32,091	15,000	17,091
Other Purchased Services	3,352	2,767	3,500	(733)
Supplies	2,064	1,542	2,500	(958)

Unified School District Number 367
Osawatomie, Kansas

Schedule 2a

GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For Year Ended June 30, 2024
(With Comparitive Actual totals for the Prior Year Ended June 30, 2023)

		2024		
	2023 Actual	Actual	Budget	Variance Over (Under)
Expenditures (continued)				
Student Activities	$ 121,807	$ 103,922	$ 0	$ 103,922
Operations and Maintenance (Trans)				
Purchased Property Services	74,327	79,418	75,000	4,418
Operating Transfers				
Special Education	1,830,139	2,010,000	2,010,000	0
At Risk (K-12)	1,724,207	1,828,118	1,828,118	0
At Risk (4 yr. old)	72,690	75,000	75,000	0
Adult Education	2,466	0	0	0
Capital Outlay	550,374	1,485,848	600,000	885,848
Driver's Ed	1,253	5,000	5,000	0
Food Service	0	24,011	0	24,011
Virtual Education	100,559	100,000	100,000	0
Career & Postsecondary Education	138,023	140,000	140,000	0
Special Reserve Fund	0	0	450,000	(450,000)
Professional Development	27,526	28,000	28,000	0
Health Insurance	0	95,822	0	95,822
21st Century CLC Grant and Grant 2	0	21,525	0	21,525
Adjustment to comply with legal maximum	0	0	(434,992)	434,992
Legal general fund budget & expenditures	10,142,250	10,354,252	10,229,981	124,271
Adjustments for qualifying budget credits	0	0	124,271	(124,271)
Total expenditures	10,142,250	10,354,252	$ 10,354,252	$ 0
Receipts over (under) expenditures	0	0		
Unencumbered cash (deficit), July 1	0	0		
Unencumbered cash (deficit), June 30	$ 0	$ 0		

See Independent Auditor's Report.

Unified School District Number 367
Osawatomie, Kansas

Schedule 2b

SUPPLEMENTAL GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For Year Ended June 30, 2024
(With Comparitive Actual totals for the Prior Year Ended June 30, 2023)

		2024		
	2023 Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Local Sources				
Ad Valorem Property	$ 1,029,594	$ 1,206,562	$ 1,211,430	$ (4,868)
Delinquent	29,571	36,848	10,707	26,141
County Sources				
Motor Vehicle	85,080	77,755	108,415	(30,660)
Recreational Vehicle	2,263	1,837	2,945	(1,108)
Commercial Vehicle	0	0	3,927	(3,927)
State Sources				
Supplemental State Aid	2,089,814	2,013,051	2,110,109	(97,058)
Total cash receipts	3,236,322	3,336,053	$ 3,447,533	$ (111,480)
Expenditures				
Instruction				
Salaries	0	0	$ 0	$ 0
Supplies	78,083	254,852	75,000	179,852
Property	7,255	0	4,461	(4,461)
Operations and Maintenance				
Salaries	211,287	9,679	0	9,679
Employee Benefits	112,323	1,031	0	1,031
Purchased Professional Services	0	0	100,000	(100,000)
Purchased Property Services	348,856	312,678	50,000	262,678
Supplies	621,784	525,169	590,000	(64,831)
Property (Equip)	14,042	2,807	0	2,807
Student Transportation Services				
Supervisor Salaries	36,880	38,038	0	38,038
Employee Benefits	3,456	3,831	0	3,831
Equipment	109,078	109,078	0	109,078
Vehicle Operating Services				
Salaries	142,603	148,625	0	148,625
Employee Benefits	21,342	19,104	0	19,104
Motor Fuel	51,546	45,176	0	45,176
Other	21,918	7,574	0	7,574
Vehicle Services & Maintenance Services				
Purchased Professional Services	8,142	2,545	0	2,545
Supplies	65,054	107,824	0	107,824

Unified School District Number 367
Osawatomie, Kansas

Schedule 2b

SUPPLEMENTAL GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For Year Ended June 30, 2024
(With Comparitive Actual totals for the Prior Year Ended June 30, 2023)

		2024		
	2023 Actual	Actual	Budget	Variance Over (Under)
Expenditures (continued)				
Operating Transfers				
Special Education	$ 1,000,000	$ 1,000,000	$ 1,000,000	$ 0
Bilingual Education	0	25,201	25,201	0
Health Insurance	0	230,000	1,200,000	(970,000)
Food Service	0	38,190	0	38,190
At risk k-12	474,610	504,722	504,722	0
Adjustment to comply with legal maximum	0	0	(163,260)	163,260
Legal general fund budget & expenditures	3,328,259	3,386,124	$ 3,386,124	$ 0
Receipts over (under) expenditures	(91,937)	(50,071)		
Unencumbered cash, July 1	191,547	99,610		
Unencumbered cash, June 30	$ 99,610	$ 49,539		

See Independent Auditor's Report.

Unified School District Number 367
Osawatomie, Kansas

Schedule 2c

SPECIAL PURPOSE FUNDS
ADULT EDUCATION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For Year Ended June 30, 2024
(With Comparitive Actual totals for the Prior Year Ended June 30, 2023)

		2024		
	2023 Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Operating Transfers				
General	$ 2,466	$ 0	$ 0	$ 0
State Sources				
Adult Basic Aid	36,428	41,194	40,000	1,194
Total cash receipts	38,894	41,194	$ 40,000	$ 1,194
Expenditures				
Instruction				
Salaries	36,573	37,749	$ 35,000	$ 2,749
Employee Benefits	2,810	2,923	50	2,873
Purchased Property Services	0	0	2,500	(2,500)
Other Purchased Services	313	299	2,450	(2,151)
Property	0	0	3,281	(3,281)
Total expenditures	39,696	40,971	$ 43,281	$ (2,310)
Receipts over (under) expenditures	(802)	223		
Unencumbered cash, July 1	802	0		
Unencumbered cash, June 30	$ 0	$ 223		

See Independent Auditor's Report.

Unified School District Number 367
Osawatomie, Kansas

Schedule 2d

SPECIAL PURPOSE FUNDS
ADULT SUPPLEMENTARY EDUCATION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For Year Ended June 30, 2024
(With Comparitive Actual totals for the Prior Year Ended June 30, 2023)

		2024		
	2023 Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Local Sources				
Tuition and Program Fees	$ 444,735	$ 452,203	$ 400,000	$ 52,203
Miscellaneous	274,954	172,696	340,000	(167,304)
Total cash receipts	719,689	624,899	$ 740,000	$ (115,101)
Expenditures				
Instruction				
Salaries	225,246	243,409	$ 300,000	$ (56,591)
Employee Benefits	17,509	18,604	25,000	(6,396)
Purchased Professional & Technical	12,526	11,344	25,000	(13,656)
Other Purchased Services	61,074	39,296	70,000	(30,704)
Supplies	42,357	40,015	46,000	(5,985)
Equipment	0	6,844	0	6,844
Other	911	1,232	0	1,232
Student Support Services				
Employee Benefits	442	417	0	417
Purchased Professional & Technical	128	0	0	0
Supplies	2,397	1,770	0	1,770
Property	10,502	10,654	10,000	654
Instructional Support Staff				
Salaries	165,171	142,687	175,000	(32,313)
Employee Benefits	12,637	12,639	25,000	(12,361)
Property	4,624	2,502	10,000	(7,498)
Operations and Maintenance				
Purchased Property Services	63,114	45,303	20,000	25,303
Other Purchased Services	0	0	25,000	(25,000)
Supplies	305	0	164,698	(164,698)
Total expenditures	618,943	576,716	$ 895,698	$ (318,982)
Receipts over (under) expenditures	100,746	48,183		
Unencumbered cash, July 1	27,743	128,489		
Unencumbered cash, June 30	$ 128,489	$ 176,672		

See Independent Auditor's Report.

Unified School District Number 367
Osawatomie, Kansas

Schedule 2e

SPECIAL PURPOSE FUNDS
AT RISK - 4 YEAR OLD FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For Year Ended June 30, 2024
(With Comparitive Actual totals for the Prior Year Ended June 30, 2023)

		2024		
	2023 Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Operating Transfers				
General	$ 72,690	$ 75,000	$ 75,000	$ 0
Total cash receipts	72,690	75,000	$ 75,000	$ 0
Expenditures				
Instruction				
Salaries	33,437	0	$ 85,000	$ (85,000)
Employee Benefits	13,417	(170)	10,000	(10,170)
Supplies	0	0	9,016	(9,016)
Total expenditures	46,854	(170)	$ 104,016	$ (104,186)
Receipts over (under) expenditures	25,836	75,170		
Unencumbered cash, July 1	8,202	34,038		
Unencumbered cash, June 30	$ 34,038	$ 109,208		

See Independent Auditor's Report.

Unified School District Number 367
Osawatomie, Kansas

Schedule 2f

SPECIAL PURPOSE FUNDS
AT RISK - K-12 FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For Year Ended June 30, 2024
(With Comparitive Actual totals for the Prior Year Ended June 30, 2023)

	2023 Actual	2024 Actual	2024 Budget	2024 Variance Over (Under)
Cash Receipts				
Operating Transfers				
General	$ 1,724,207	$ 1,828,118	$ 1,828,118	$ 0
Supplemental General	474,610	504,722	504,722	0
Total cash receipts	2,198,817	2,332,840	$ 2,332,840	$ 0
Expenditures				
Instruction				
Salaries	1,604,577	2,014,878	$ 2,100,000	$ (85,122)
Employee Benefits	196,812	143,928	85,000	58,928
Purchased Professional Services	82,428	90,707	85,000	5,707
Other Purchased Services	0	0	23,100	(23,100)
Supplies	37,085	55,057	150,000	(94,943)
Student Support Services				
Purchased Professional Services	4,000	0	30,000	(30,000)
Instructional Support Staff				
Purchased Professional Services	26,340	26,723	35,000	(8,277)
Student Transportation Services				
Salaries	14,087	1,000	50,000	(49,000)
Employee Benefits	0	76	0	76
Total expenditures	1,965,329	2,332,369	$ 2,558,100	$ (225,731)
Receipts over (under) expenditures	233,488	471		
Unencumbered cash, July 1	36,188	269,676		
Unencumbered cash, June 30	$ 269,676	$ 270,147		

See Independent Auditor's Report.

Unified School District Number 367
Osawatomie, Kansas

Schedule 2g

SPECIAL PURPOSE FUNDS
BILINGUAL
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For Year Ended June 30, 2024
(With Comparitive Actual totals for the Prior Year Ended June 30, 2023)

		2024		
	2023 Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Operating Transfers				
Supplemental General	$ 0	$ 25,201	$ 25,201	$ 0
Total cash receipts	0	25,201	$ 25,201	$ 0
Expenditures				
Instruction				
Salaries	0	0	$ 25,201	$ (25,201)
Total expenditures	0	0	$ 25,201	$ (25,201)
Receipts over (under) expenditures	0	25,201		
Unencumbered cash, July 1	0	0		
Unencumbered cash, June 30	$ 0	$ 25,201		

See Independent Auditor's Report.

Unified School District Number 367
Osawatomie, Kansas

Schedule 2h

SPECIAL PURPOSE FUNDS
VIRTUAL EDUCATION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For Year Ended June 30, 2024
(With Comparitive Actual totals for the Prior Year Ended June 30, 2023)

		2024		
	2023 Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Operating Transfers				
General	$ 100,559	$ 100,000	$ 100,000	$ 0
Total cash receipts	100,559	100,000	$ 100,000	$ 0
Expenditures				
Instruction				
Salaries	$ 83,284	$ 84,290	$ 95,000	$ (10,710)
Employee Benefits	15,354	18,996	6,500	12,496
Supplies	0	0	5,000	(5,000)
Other	0	0	8,457	(8,457)
Total expenditures	98,638	103,286	$ 114,957	$ (11,671)
Receipts over (under) expenditures	1,921	(3,286)		
Unencumbered cash, July 1	14,959	16,880		
Unencumbered cash, June 30	$ 16,880	$ 13,594		

See Independent Auditor's Report.

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Osawatomie, Kansas

Schedule 2i

SPECIAL PURPOSE FUNDS
CAPITAL OUTLAY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For Year Ended June 30, 2024
(With Comparitive Actual totals for the Prior Year Ended June 30, 2023)

		2024		
Cash Receipts	**2023 Actual**	**Actual**	**Budget**	**Variance Over (Under)**
Local Sources				
Ad Valorem Property	$ 536,785	$ 620,201	$ 618,741	$ 1,460
Delinquent	13,144	17,642	5,582	12,060
Motor Vehicle	38,768	38,479	55,717	(17,238)
Recreational Vehicle	1,049	946	1,514	(568)
Commercial Vehicle	1,209	1,550	2,019	(469)
Idle Funds Interest	104,767	187,782	0	187,782
Other Revenue	6,090	(1,148)	0	(1,148)
State Sources				
State Aid	321,791	365,996	366,776	(780)
Operating Transfers				
General	550,374	1,485,848	600,000	885,848
Total cash receipts	1,573,977	2,717,296	$ 1,650,349	$ 1,066,947
Expenditures				
Instruction				
Property	14,817	75,549	$ 50,000	$ 25,549
Student Support Services				
Supplies	0	0	10,000	(10,000)
Property	58,358	0	60,000	(60,000)
Instructional Support Service				
Property	3,107	320	10,000	(9,680)
General Administration				
Supplies	918	528	10,000	(9,472)
Central Services				
Other Expense	43	66	0	66
Operations and Maintenance				
Salaries	316,029	620,696	400,000	220,696
Purchased Property Services	484,486	278,267	850,000	(571,733)
Property	1,236,784	393,341	1,200,000	(806,659)
Vehicle Services & Maintenance Services				
Property	0	0	546,742	(546,742)
Facility Acquisition & Construction Serv				
New Building Acquisition/ Construction	0	0	50,000	(50,000)
Other Support Services				
Equipment	1,176	7,476	0	7,476
Total expenditures	2,115,718	1,376,243	$ 3,186,742	$ (1,810,499)
Receipts over (under) expenditures	(541,741)	1,341,053		
Unencumbered cash, July 1	2,346,412	1,804,671		
Unencumbered cash, June 30	$ 1,804,671	$ 3,145,724		

See Independent Auditor's Report.

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Osawatomie, Kansas

Schedule 2j

SPECIAL PURPOSE FUNDS
DRIVER TRAINING FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For Year Ended June 30, 2024
(With Comparitive Actual totals for the Prior Year Ended June 30, 2023)

		2024		
	2023 Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Local Sources				
Other Revenue	$ 10,820	$ 13,250	$ 11,100	$ 2,150
State Sources				
State Safety Aid	9,800	9,425	8,910	515
Operating Transfers				
General	1,253	5,000	5,000	0
Total cash receipts	21,873	27,675	$ 25,010	$ 2,665
Expenditures				
Instruction				
Salaries	11,750	9,350	$ 15,000	$ (5,650)
Employee Benefits	2,439	1,372	1,500	(128)
Purchased Professional Services	10,570	10,480	10,000	480
Purchased Property Services	0	0	3,367	(3,367)
Supplies	2,349	124	5,000	(4,876)
Vehicle Operations and Maintenance				
Motor fuel	1,746	841	0	841
Total expenditures	28,854	22,167	$ 34,867	$ (12,700)
Receipts over (under) expenditures	(6,981)	5,508		
Unencumbered cash, July 1	15,597	8,616		
Unencumbered cash, June 30	$ 8,616	$ 14,124		

See Independent Auditor's Report.

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Schedule 2k

SPECIAL PURPOSE FUNDS
FOOD SERVICES
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For Year Ended June 30, 2024
(With Comparitive Actual totals for the Prior Year Ended June 30, 2023)

		2024		
	2023 Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Local Sources				
Student Receipts Lunch & Breakfast	$ 125,767	$ 81,397	$ 175,300	$ (93,903)
Adult and Student Sales	9,647	8,852	7,640	1,212
Miscellaneous	44,230	53,114	30,000	23,114
State Sources				
School Food Assistance	5,984	6,073	6,200	(127)
Federal Sources				
Child Nutrition Programs	697,768	709,089	676,920	32,169
Operating Transfers				
General	0	24,011	0	24,011
Supplemental General	0	38,190	0	38,190
Total cash receipts	883,396	920,726	$ 896,060	$ 24,666
Expenditures				
Operations & Maintenance				
Purchased Property Services	5,795	15,316	$ 6,500	$ 8,816
Supplies	0	3,337	0	3,337
Food Service Operation				
Salaries	321,420	348,141	340,000	8,141
Employee Benefits	63,510	68,223	70,500	(2,277)
Supplies	473,723	478,249	485,000	(6,751)
Property	19,152	19,401	20,000	(599)
Other	0	0	17,609	(17,609)
Total expenditures	883,600	932,667	$ 939,609	$ (6,942)
Receipts over (under) expenditures	(204)	(11,941)		
Unencumbered cash, July 1	198,463	198,259		
Unencumbered cash, June 30	$ 198,259	$ 186,318		

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Schedule 2l

SPECIAL PURPOSE FUNDS
PROFESSIONAL DEVELOPMENT
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For Year Ended June 30, 2024
(With Comparitive Actual totals for the Prior Year Ended June 30, 2023)

		2024		
	2023 Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
State Sources				
Professional Development Aid	$ 2,640	$ 1,425	$ 4,200	$ (2,775)
Operating Transfers				
General	27,526	28,000	28,000	0
Total cash receipts	30,166	29,425	$ 32,200	$ (2,775)
Expenditures				
Instruction Support Staff				
Purchased Professional Services	19,378	28,177	$ 35,000	$ (6,823)
Other Purchased Services	8,066	7,549	0	7,549
Supplies	1,302	2,421	5,000	(2,579)
Central Services				
Purchased Property Services	0	0	10,000	(10,000)
Other	0	0	664	(664)
Total expenditures	28,746	38,147	$ 50,664	$ (12,517)
Receipts over (under) expenditures	1,420	(8,722)		
Unencumbered cash, July 1	17,048	18,468		
Unencumbered cash, June 30	$ 18,468	$ 9,746		

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Osawatomie, Kansas

Schedule 2m

SPECIAL PURPOSE FUNDS
SPECIAL EDUCATION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For Year Ended June 30, 2024
(With Comparitive Actual totals for the Prior Year Ended June 30, 2023)

		2024		
	2023 Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Local Sources				
Other	$ 6,940	$ 49,414	$ 0	$ 49,414
Operating Transfers				
General	1,830,139	2,010,000	2,010,000	0
Supplemental General	1,000,000	1,000,000	1,000,000	0
Total cash receipts	2,837,079	3,059,414	$ 3,010,000	$ 49,414
Expenditures				
Instruction				
Salaries	4,414	4,574	$ 5,000	$ (426)
Employee Benefits	341	537	4,327	(3,790)
Purchased Professional Services	0	0	21,000	(21,000)
Payments to Special Education COOP	2,591,767	2,554,857	3,100,000	(545,143)
Supplies	3,321	3,018	5,000	(1,982)
Vehicle Operating Services				
Salaries	258,225	260,972	0	260,972
Employee Benefits	26,426	25,745	0	25,745
Other Purchased Services	7,420	7,420	7,500	(80)
Motor Fuel	28,206	26,122	32,000	(5,878)
Property	34,973	0	35,000	(35,000)
Supervision				
Salaries	0	0	270,000	(270,000)
Employee Benefits	0	0	27,500	(27,500)
Total expenditures	2,955,093	2,883,245	$ 3,507,327	$ (624,082)
Receipts over (under) expenditures	(118,014)	176,169		
Unencumbered cash, July 1	529,700	411,686		
Unencumbered cash, June 30	$ 411,686	$ 587,855		

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Schedule 2n

SPECIAL PURPOSE FUNDS
CAREER AND POSTSECONDARY EDUCATION
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For Year Ended June 30, 2024
(With Comparitive Actual totals for the Prior Year Ended June 30, 2023)

		2024		
	2023 Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Local Sources				
Miscellaneous	$ 1,000	$ 0	$ 0	$ 0
State Sources				
CTE Transportation Aid	62,049	0	7,009	(7,009)
Operating Transfers				
General	138,023	140,000	140,000	0
Total cash receipts	201,072	140,000	$ 147,009	$ (7,009)
Expenditures				
Instruction				
Salaries	95,949	109,582	$ 140,000	$ (30,418)
Employee Benefits	16,793	20,002	20,000	2
Purchased Professional Services	24	1,101	5,000	(3,899)
Other Purchased Services	0	225	20,000	(19,775)
Supplies	932	9,138	16,026	(6,888)
Student Transportation Services				
Salaries	20,873	17,111	25,000	(7,889)
Employee Benefits	1,597	1,309	2,500	(1,191)
Total expenditures	136,168	158,468	$ 228,526	$ (70,058)
Receipts over (under) expenditures	64,904	(18,468)		
Unencumbered cash, July 1	21,954	86,858		
Unencumbered cash, June 30	$ 86,858	$ 68,390		

See Independent Auditor's Report.

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Schedule 2o

SPECIAL PURPOSE FUNDS
GIFTS AND GRANTS FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For Year Ended June 30, 2024
(With Comparitive Actual totals for the Prior Year Ended June 30, 2023)

		2024		
	2023 Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Local Sources				
Donations	$ 159,333	$ 266,684	$ 165,000	$ 101,684
Federal Sources				
Grant	101,343	133,573	49,850	83,723
State Sources				
State Aid	86,337	67,620	67,620	0
Total cash receipts	347,013	467,877	$ 282,470	$ 185,407
Expenditures				
Instruction				
Salaries	117,470	136,105	$ 200,000	$ (63,895)
Supplies	28,442	38,615	80,000	(41,385)
Student Support				
Salaries	0	0	65,000	(65,000)
Supplies	0	0	15,000	(15,000)
General Administration				
Supplies	142,838	191,702	130,864	60,838
Operations and Maintenance				
Supplies	6,536	1,889	0	1,889
Total expenditures	295,286	368,311	$ 490,864	$ (122,553)
Receipts over (under) expenditures	51,727	99,566		
Unencumbered cash, July 1	121,867	173,594		
Unencumbered cash, June 30	$ 173,594	$ 273,160		

See Independent Auditor's Report.

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Schedule 2p

SPECIAL PURPOSE FUNDS
KPERS SPECIAL RETIREMENT CONTRIBUTION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For Year Ended June 30, 2024
(With Comparitive Actual totals for the Prior Year Ended June 30, 2023)

		2024		
	2023 Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
State Sources				
KPERS	$ 1,047,669	$ 1,009,803	$ 1,089,576	$ (79,773)
Total cash receipts	1,047,669	1,009,803	$ 1,089,576	$ (79,773)
Expenditures				
Instruction				
Employee Benefits	607,648	585,686	$ 650,000	$ (64,314)
Student Support				
Employee Benefits	73,337	70,687	75,000	(4,313)
Instructional Support				
Employee Benefits	41,907	40,392	75,000	(34,608)
General Administration				
Employee Benefits	52,383	50,490	45,000	5,490
School Administration				
Employee Benefits	73,337	70,686	55,000	15,686
Central Services				
Employee Benefits	31,430	30,294	75,000	(44,706)
Operations and Maintenance				
Employee Benefits	62,860	60,588	55,000	5,588
Student Transportation Services				
Employee Benefits	41,907	40,392	35,000	5,392
Food Services				
Employee Benefits	62,860	60,588	24,576	36,012
Total expenditures	1,047,669	1,009,803	$ 1,089,576	$ (79,773)
Receipts over (under) expenditures	0	0		
Unencumbered cash, July 1	0	0		
Unencumbered cash, June 30	$ 0	$ 0		

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Schedule 2q

SPECIAL PURPOSE FUNDS
CONTINGENCY RESERVE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For Year Ended June 30, 2024
(With Comparitive Actual totals for the Prior Year Ended June 30, 2023)

	2023	2024
Cash Receipts		
Operating Transfers		
General	$ 0	$ 0
Expenditures		
Operations & Maintenance		
Utilities	0	0
Receipts over (under) expenditures	0	0
Unencumbered cash, July 1	350,001	350,001
Unencumbered cash, June 30	$ 350,001	$ 350,001

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Schedule 2r

SPECIAL PURPOSE FUNDS
TEXTBOOK & STUDENT MATERIALS FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For Year Ended June 30, 2024
(With Comparitive Actual totals for the Prior Year Ended June 30, 2023)

	2023	2024
Cash Receipts		
Local Sources		
Fees	$ 79,360	$ 104,656
Rental Fees & Books	16,300	14,490
Miscellaneous	1,785	4,529
Total cash receipts	97,445	123,675
Expenditures		
Instruction		
Supplies	110,399	96,619
Total expenditures	110,399	96,619
Receipts over (under) expenditures	(12,954)	27,056
Unencumbered cash, July 1	106,500	93,546
Unencumbered cash, June 30	$ 93,546	$ 120,602

See Independent Auditor's Report.

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Schedule 2s

SPECIAL PURPOSE FUNDS
21ST CCLC
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For Year Ended June 30, 2024
(With Comparitive Actual totals for the Prior Year Ended June 30, 2023)

	2023	2024
Cash Receipts		
Federal Sources		
Grants	$ 78,210	$ 67,821
Operating Transfers		
General	0	6,438
Total cash receipts	78,210	74,259
Expenditures		
Instruction		
Salaries	56,229	56,405
Employee Benefits	4,241	4,293
Purchased Professional Services	3,988	2,800
Other Purchased Services	6,404	5,793
Supplies	7,348	4,964
Total expenditures	78,210	74,255
Receipts over (under) expenditures	0	4
Unencumbered cash, July 1	0	0
Unencumbered cash, June 30	$ 0	$ 4

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Schedule 2t

SPECIAL PURPOSE FUNDS
21ST CCLC 2nd Grant
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For Year Ended June 30, 2024
(With Comparitive Actual totals for the Prior Year Ended June 30, 2023)

	2023	2024
Cash Receipts		
Federal Sources		
Grants	$ 99,524	$ 79,711
Operating Transfers		
General	0	15,087
Total cash receipts	99,524	94,798
Expenditures		
Instruction		
Salaries	69,579	65,902
Employee Benefits	4,751	5,141
Purchased Professional Services	4,951	3,706
Other Purchased Svc	3,648	4,827
Supplies	16,595	15,222
Total expenditures	99,524	94,798
Receipts over (under) expenditures	0	0
Unencumbered cash, July 1	0	0
Unencumbered cash, June 30	$ 0	$ 0

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Schedule 2u

SPECIAL PURPOSE FUNDS
RECREATION COMMISSION
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For Year Ended June 30, 2024
(With Comparitive Actual totals for the Prior Year Ended June 30, 2023)

		2024		
	2023 Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Local Sources				
Ad Valorem Property	$ 67,065	$ 77,032	$ 77,360	$ (328)
Delinquent	1,639	2,204	698	1,506
Other	119	93	0	93
County sources				
Motor Vehicle Taxes	4,646	4,689	6,973	(2,284)
Recreational Vehicle	131	118	189	(71)
Commercial Vehicle	151	194	253	(59)
Total cash receipts	73,751	84,330	$ 85,473	$ (1,143)
Expenditures				
Community Service Operation				
Community Services Operations	78,164	84,330	$ 85,000	$ (670)
Total expenditures	78,164	84,330	$ 85,000	$ (670)
Receipts over (under) expenditures	(4,413)	0		
Unencumbered cash, July 1	4,413	0		
Unencumbered cash, June 30	$ 0	$ 0		

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Schedule 2v

SPECIAL PURPOSE FUNDS
CARL PERKINS GRANT
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For Year Ended June 30, 2024
(With Comparitive Actual totals for the Prior Year Ended June 30, 2023)

	2023	2024
Cash Receipts		
Federal Sources		
Reimbursements	$ 4,025	$ 2,654
Total cash receipts	4,025	2,654
Expenditures		
Instruction		
Professional Development	330	0
Supplies	3,695	1,336
Total expenditures	4,025	1,336
Receipts over (under) expenditures	0	1,318
Unencumbered cash, July 1	73	73
Unencumbered cash, June 30	$ 73	$ 1,391

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Schedule 2w

SPECIAL PURPOSE FUNDS
TITLE II A - TEACHER QUALITY
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For Year Ended June 30, 2024
(With Comparitive Actual totals for the Prior Year Ended June 30, 2023)

	2023	2024
Cash Receipts		
Federal Sources		
Grants	$ 43,868	$ 40,433
Total cash receipts	43,868	40,433
Expenditures		
Instruction		
Salaries	43,868	40,433
Total expenditures	43,868	40,433
Receipts over (under) expenditures	0	0
Unencumbered cash, July 1	0	0
Unencumbered cash, June 30	$ 0	$ 0

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Schedule 2x

SPECIAL PURPOSE FUNDS
ESSER III FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For Year Ended June 30, 2024
(With Comparitive Actual totals for the Prior Year Ended June 30, 2023)

	2023	2024
Cash Receipts		
Federal Sources		
Grants	$ 1,114,304	$ 1,030,530
Total cash receipts	1,114,304	1,030,530
Expenditures		
Instruction		
Salaries	372,690	758,349
Benefits	62,486	131,440
Supplies	0	1,000
General Administration		
Purchased Professional Services	19,697	33,592
Student Administration		
Salaries	0	16,141
Benefits	0	1,235
Operations and Maintenance		
Salaries	38,322	51,971
Benefits	2,931	3,976
Supplies	5,584	26,571
Student Transportation Services		
Salaries	0	5,810
Benefits	0	445
Total expenditures	501,710	1,030,530
Receipts over (under) expenditures	612,594	0
Unencumbered cash, July 1	(612,594)	0
Unencumbered cash, June 30	$ 0	$ 0

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Schedule 2y

SPECIAL PURPOSE FUNDS
ESSER II FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For Year Ended June 30, 2024
(With Comparitive Actual totals for the Prior Year Ended June 30, 2023)

	2023	2024
Cash Receipts		
Federal Sources		
Grants	$ 207,774	$ 0
Total cash receipts	207,774	0
Expenditures		
Instruction		
Salaries	0	1
Total expenditures	0	1
Receipts over (under) expenditures	207,774	(1)
Unencumbered cash, July 1	(207,773)	1
Unencumbered cash, June 30	$ 1	$ 0

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Schedule 2z

SPECIAL PURPOSE FUNDS
TITLE I
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For Year Ended June 30, 2024
(With Comparitive Actual totals for the Prior Year Ended June 30, 2023)

	2023	2024
Cash Receipts		
Federal Sources		
Grants	$ 298,751	$ 313,736
Total cash receipts	298,751	313,736
Expenditures		
Instruction		
Salaries	225,141	266,895
Employee Benefits	29,542	33,041
Purchased Professional Services	3,990	9
Supplies	38,083	11,130
Other Purchased Services	1,995	2,661
Total expenditures	298,751	313,736
Receipts over (under) expenditures	0	0
Unencumbered cash, July 1	0	0
Unencumbered cash, June 30	$ 0	$ 0

Unified School District Number 367
Osawatomie, Kansas

Schedule 2aa

BOND AND INTEREST FUNDS
BOND AND INTEREST FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For Year Ended June 30, 2024
(With Comparitive Actual totals for the Prior Year Ended June 30, 2023)

		2024		
	2023 Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Local sources				
Ad valorem property	$ 1,011,195	$ 1,074,665	$ 1,080,024	$ (5,359)
Delinquent	21,409	30,685	10,509	20,176
Other	1,374	1,822	0	1,822
County sources				
Motor vehicle	63,608	71,134	105,644	(34,510)
Recreational Vehicle	1,799	1,810	2,869	(1,059)
Commercial Vehicle	2,251	2,923	3,827	(904)
State sources				
Equalization aid	646,700	771,364	778,169	(6,805)
Total cash receipts	1,748,336	1,954,403	$ 1,981,042	$ (26,639)
Expenditures				
Debt service				
Bond principal	1,135,000	1,150,000	$ 1,201,975	$ (51,975)
Interest	210,976	176,888	187,613	(10,725)
Total expenditures	1,345,976	1,326,888	$ 1,389,588	$ (62,700)
Receipts over (under) expenditures	402,360	627,515		
Unencumbered cash, July 1	1,464,470	1,866,830		
Unencumbered cash, June 30	$ 1,866,830	$ 2,494,345		

Unified School District Number 367
Osawatomie, Kansas

Schedule 2bb

BUSINESS FUNDS
HEALTH INSURANCE
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For Year Ended June 30, 2024
(With Comparitive Actual totals for the Prior Year Ended June 30, 2023)

	2023	2024
Cash Receipts		
Local Sources		
Interest	$ 11,062	$ 14,416
Miscellaneous	984,739	957,231
Transfers	0	325,822
Total cash receipts	995,801	1,297,469
Expenditures		
Claims and Administrative Services	1,118,755	1,062,681
Receipts over (under) expenditures	(122,954)	234,788
Unencumbered cash, July 1	613,308	490,354
Unencumbered cash, June 30	$ 490,354	$ 725,142

Unified School District Number 367
Osawatomie, Kansas

Schedule 2cc

TRUST FUNDS
SCHOLARSHIP FUNDS

STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
For Year Ended June 30, 2024

Scholarship Trust Funds	Balance Beginning of year	Gifts, Interest & Principal	Scholarship Disbursements	Balance End of year
William & Nadine Eddy Scholarship	$ 14,632	$ 29	$ 250	$ 14,411
Andrew Workman Scholarship	11,421	23	300	11,144
Rae Lynn Jones Scholarship	385	(2)	700	(317)
Robert J. Wagers Memorial Scholarship	39,672	79	375	39,376
Lois Hanna Kinkead Memorial Scholarship	21,868	43	400	21,511
USD 367 Food Service Scholarship	4,763	8	500	4,271
Derrick Jensen	1,202	1	500	703
Sarah Ingle	(14)	0	0	(14)
Nadine Weber Memorial Scholarship	18,945	28	3,000	15,973
Class of 1974	4,707	8	500	4,215
Whiteford Education Foundation	2,524	(19)	2,500	5
Marilyn Winegar Scholarship	12,907	24	500	12,431
Carter Development Fund	13,951	28	0	13,979
Royce Bray Scholarship	479,038	942	8,000	471,980
John/Arlene Shaw	61,329	121	1,000	60,450
Twin Rivers Jazz Band Scholarship	10,862	22	0	10,884
Osawatomie VFW Scholarship	8,051	(240)	1,000	6,811
Lurene Swenson Memorial Scholarship	4,275	8	0	4,283
John Vasquez Memorial Scholarship	21,884	40	1,000	20,924
Melvin Stockwell Scholarship	16,129	30	500	15,659
Cavinee Scholarship	21,851	44	200	21,695
Dick Booe Scholarship	700	0	350	350
Julie Taylor Scholarship	5,510	1,298	500	6,308
Frank & Rosie Bowker	4,968	10	0	4,978
Joe Fenoughty	(24)	(2)	300	(326)
Robert Kitchen Memorial	2,203	5	0	2,208
Dustin Eaks	951	807	1,000	758
Anon Demolay	222	0	0	222
Appenfeller Memorial Scholarship	8,842	16	500	8,358
VFW Auxiliary Scholarship	2,721	4	200	2,525
Lambert-Goodwin	46,384	91	1,000	45,475
Partners in Education	12,264	18	1,800	10,482
Slayman/Elks School	14	0	0	14
H. Dean Brown Memorial Scholarship	126	0	0	126
Architecture Engineer Scholarship	50,028	101	0	50,129
Hawkins Scholarship	85,781	167	2,000	83,948
Mac Steele Scholarship	8,443	15	350	8,108
Adams Family Scholarship	3,461	6	300	3,167
Frank & Jackie Platt Memorial Scholarship	11,410	21	600	10,831
Marie Cherry Memorial Scholarship	5,641	11	200	5,452
Class of 1967	5,662	3,574	1,000	8,236
Rickman	3,722	2,278	1,000	5,000

Unified School District Number 367
Osawatomie, Kansas

Schedule 2cc

TRUST FUNDS
SCHOLARSHIP FUNDS

STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
For Year Ended June 30, 2024

Scholarship Trust Funds	Balance Beginning of year	Gifts, Interest & Principal	Scholarship Disbursements	Balance End of year
Lynn Dickey	$ 2	$ 505	$ 0	$ 507
Deanna McClure Kay Scholarship	246	0	0	246
Ceramic Studio	(2)	0	0	(2)
Bessie & Fred Zakoura	445	1,808	275	1,978
Ellen Porter Memorial	222	1	0	223
Anonymous Donor	1,002	508	0	1,510
Silas/Hattie Whiteford Trust Scholarship	71,893	643	3,000	69,536
ONEA Teachers Scholarship	13,082	185	0	13,267
Bertha & Irvin Walter Memorial Scholarship	14,316	591	150	14,757
George & Ann Graham Scholarship	81,235	3,351	1,000	83,586
ONEA Teacher Scholarship	10,498	2,097	1,000	11,595
K. R. Johnson Scholarship	3,691	95	1,000	2,786
Harold D Barnhart Memorial Scholarship	63,869	1,672	2,000	63,541
Roy & Mary McDaniel Scholarship	14,712	628	0	15,340
Paul L. & Ida M. Trump Scholarship	18,966	554	6,000	13,520
Bruce Waggoner Memorial Scholarship	18,854	705	500	19,059
Rotary Archie Parks Scholarship	47,083	1,806	0	48,889
Let There Be Light Fellowship	0	38,378	0	38,378
Total Trust Funds	$ 1,389,525	$ 63,164	$ 47,250	$ 1,405,439

Unified School District Number 367
Osawatomie, Kansas

Schedule 3

AGENCY FUNDS
SCHOOL ACTIVITY FUNDS
CASH RECEIPTS, CASH DISBURSEMENTS AND CASH BALANCES
For the Year Ended June 30, 2024

Fund	Balance Beginning of Year	Receipts	Disbursements	Balance End of year
Student Organization Accounts				
High School				
Yearbook Club O.H.S.	$ 6,939	$ 6,100	$ 6,877	$ 6,162
Honors Flight	465	10,534	6,194	4,805
Washington DC Club	13,563	73,765	79,028	8,300
SADD Club	256	90	0	346
Cross Country Club	73	1,124	601	596
After Prom	6,540	2,755	8,950	345
Art Club	641	0	292	349
Band Club O.H.S.	261	2,085	847	1,499
FFA Club	0	14,368	13,328	1,040
Lady Trojan Basketball	12	8,627	8,287	352
O.H.S. National Honor Society	702	175	662	215
O.H.S. Choir Gate	5,677	10,467	9,041	7,103
OHS Trap Club	0	35	0	35
Class of 2023	63	10	3	70
Class of 2024	870	521	1,391	0
Class of 2025	1,185	1,625	1,920	890
Class of 2026	522	510	46	986
Class of 2027	0	560	45	515
Mental Health Club	0	1,103	436	667
Faculty Club O.H.S.	11	1,890	1,790	111
Girls Golf	0	224	100	124
FCCLA	1,627	567	391	1,803
O.H.S. Kays	3,315	0	391	2,924
OHS Spirit Squad Dazzlers	1,386	9,956	10,449	893
O.H.S. STUCO	3,278	3,471	4,383	2,366
O.H.S. Science Club	8,568	2,581	8,721	2,428
O.H.S. STAC	2,898	1,795	977	3,716
Spanish Club	286	3,562	3,523	325
Oz Envy Club	18,115	17,580	12,794	22,901
O.H.S. Flag Corps	386	49	0	435
O.H.S. FBLA	226	2,765	2,550	441
O.H.S. Concessions	1,749	22,522	24,271	0
Softball Club	198	244	335	107
HS Volleyball Club	104	21	0	125
Football Club	3,303	432	2,228	1,507
Catering Club	682	0	0	682
Journalism Club	2,840	0	0	2,840
Fellowship Christian Athletes	157	0	0	157
BB Club O.H.S.	895	0	0	895
Class of 2020	1,286	0	1,286	0

Unified School District Number 367
Osawatomie, Kansas

Schedule 3

AGENCY FUNDS
SCHOOL ACTIVITY FUNDS
CASH RECEIPTS, CASH DISBURSEMENTS, AND CASH BALANCES
For the Year Ended June 30, 2024

Fund	Balance Beginning of Year	Receipts	Disbursements	Balance End of year
Student Organization Accounts - continued				
Adult Ed Vending	716	0	0	716
IA Student Organization	2,512	0	0	2,512
Baseball Club	353	0	0	353
Wrestling Club	45	0	0	45
Other	(109)	610	5	496
Coffee Shop OHS	509	0	509	0
Swim Club	64	0	0	64
	93,169	202,723	212,651	83,241
Osawatomie Middle School				
O.M.S. Ambassadors	1,154	0	0	1,154
O.M.S. Reading Club	231	0	0	231
O.M.S. Faculty Club	6,179	0	1,671	4,508
O.M.S. Drama Club	54	0	0	54
O.M.S. SADD	551	0	0	551
O.M.S. Cheerleaders	618	0	0	618
O.M.S. Band	2,477	7,568	9,119	926
Yearbook Club O.M.S.	1,651	2,690	2,811	1,530
Trojan Treasures	0	720	303	417
O.M.S. STAC	1,986	33,360	31,645	3,701
Watch D.O.G.S.	71	0	71	0
O.M.S. Concessions	2,933	6,278	2,865	6,346
	17,905	50,616	48,485	20,036
Elementary School				
2nd Grade Economics	128	0	0	128
Elementary Yearbook Club	111	6,270	5,744	637
Trojan STAC	1,429	4,379	3,912	1,896
Trojan Faculty Club	1,456	1,106	1,673	889
	3,124	11,755	11,329	3,550
Swenson School				
Swenson School STAC	8,199	3,830	6,235	5,794
Swenson School Faculty Club	220	25	245	0
	8,419	3,855	6,480	5,794
Total	$ 122,617	$ 268,949	$ 278,945	$ 112,621

Unified School District Number 367
Osawatomie, Kansas

Schedule 4

DISTRICT ACTIVITY FUNDS

CASH RECEIPTS, CASH DISBURSEMENTS AND CASH BALANCES
For the Year Ended June 30, 2024

Fund	Balance Beginning of Year	Receipts	Disbursements	Balance End of Year
Fees and User Charges				
Sales Tax	$ 0	$ 12,997	$ 12,997	$ 0
C/A Now Account	276	4,059	4,090	245
	276	17,056	17,087	245
Athletics				
High School Althetics	0	20,869	20,869	0
Althetic Entry Fees	0	8,156	8,156	0
	0	29,025	29,025	0
OMS Athletics	0	10,625	10,625	0
Total Athletics	0	39,650	39,650	0
Total all Schools	$ 276	$ 56,706	$ 56,737	$ 245

Unified School District Number 367
Osawatomie, Kansas

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year ended June 30, 2024

Federal Grantor/ Pass Through Grantor/ Program or Cluster Title	Federal CFDA Number	Pass-Through Grantor's Number	Program Revenue Amount	Program Expenditure Amount
U.S. Department of Agriculture				
Pass Through Kansas Department of Education				
Child Nutrition Cluster				
School Breakfast	10.553	N/A	$ 187,041	$ 187,041
National School Lunch Program (NSLP)	10.555	N/A	435,460	435,460
Summer Food Service Program for Child	10.559	N/A	79,582	79,582
Total Child Nutrition Cluster			702,083	702,083
Local Food for Schools Cooperative	10.185	N/A	6,956	6,956
Team Nutrition Grants	10.574	N/A	750	750
TOTAL DEPARTMENT OF AGRICULTURE			709,789	709,789
U.S. Department of Education				
Pass Through Kansas Department of Education				
Title I Grants	84.010	DO367	289,206	289,206
Student Support & Academic Enrichment Program	84.424	N/A	24,530	24,530
ESSR III	84.425	N/A	1,030,530	1,030,530
Improving Teacher Quality State Grants	84.367	DO367	40,433	40,433
Title IV 21st CCLC	84.287	N/A	67,821	67,821
Title IV 21st CCLC	84.287	N/A	79,711	79,711
Carl D Perkins	84.048	N/A	2,654	1,337
TOTAL DEPARTMENT OF EDUCATION			1,534,885	1,533,568
U.S. Department of Health and Human Services				
Pass Through Kansas Department of Education				
KDHE K-12 COVID Testing Grant	93.323	N/A	65,088	65,088
Temporary Assistance for Needy Families (TANF)	93.558	N/A	68,485	68,485
TOTAL DEPARTMENT OF HEALTH AND HUMAN SERVICES			133,573	133,573
TOTAL FEDERAL AWARDS			$ 2,378,247	$ 2,376,930

There were no amounts that were passed through to subrecipients.

See Independent Auditor's Report.
See accompanying notes.

Unified School District Number 367
Osawatomie, Kansas

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the year ended June 30, 2024

NOTE A. BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (the schedule) includes the federal award activity of the District under programs of the federal government for the year ended June 30, 2024. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the District, it is not intended to and does not present the financial position, changes in net assets or cash flows of the District.

NOTE B. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the regulatory basis of accounting as described in the *Kansas Municipal Audit and Accounting Guide* (KMAAG). The 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 on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis revenues and regulatory basis expenditures for the fiscal year All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligations against cash. The KMAAG regulatory basis does not recognize capital assets, long-term debt assignment to a fund, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than mentioned above. Expenditures as reported on the Schedule are recognized under the basis described above and follow the cost principles contained in the Uniform Guidance regarding *Cost Principles* wherein certain types of expenditures are not allowed or are limited as to reimbursement. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years. Pass-through entity identifying numbers are presented where available.

NOTE C. NON-CASH ASSISTANCE, INSURANCE AND LOANS

The District did not receive or expend any Federal awards in the form of noncash assistance, insurance, loans or loan guarantees for the year ended June 30, 2024.

NOTE D. INDIRECT COST RATES

The District has elected not to use the 10 percent de minimis indirect cost rate allowed under the Uniform Guidance.

SPECIAL REPORTS

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Agler & Gaeddert CHARTERED
Certified Public Accountants

Harold K. Mayes, CPA
Lucille L. Hinderliter, CPA

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

Board of Education
Unified School district Number 367
Osawatomie, KS

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Unified School District Number 367, Osawatomie, KS, as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the District's regulatory basis financial statements, and have issued our report thereon dated December 5, 2024. The District prepares its financial statement on a regulatory basis of accounting which demonstrates compliance with *Kansas Municipal Audit and Accounting Guide* which is a comprehensive basis of accounting other than accounting principles generally accepted in the United Sates of America.

Internal Control over Financial Reporting

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

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

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

Compliance and Other Matters

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

Purpose of this Report

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

Harold K. Mayes Jr

Harold K Mayes Jr CPA
Agler & Gaeddert, Chartered
Ottawa, Kansas
December 5, 2024

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

Board of Education
Unified School district Number 367
Osawatomie, KS

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited the District's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the District's major federal programs for the year ended June 30, 2024. The District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the District complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2024.

Basis for Opinion on Each Major Federal Program

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

We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the District's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

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

Auditor's Responsibilities for the Audit of Compliance

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.

- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the District's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.

- Obtain an understanding of the District's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control over compliance. Accordingly, no such opinion is expressed.

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

Report Internal Control over Compliance

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

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

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

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

Harold K. Mayes Jr

Harold K Mayes Jr CPA
Agler & Gaeddert, Chartered
Ottawa, Kansas
December 5, 2024

Unified School District Number 367
Osawatomie, Kansas

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year ended June 30, 2024

SUMMARY OF AUDITOR'S RESULTS

Financial Statements

Type of report the auditor issued on whether the financial statements audited was prepared in accordance with GAAP:	Adverse
Type of report the auditor issued on whether the financial statement audited was prepared in accordance with regulatory basis:	Unmodified
Internal control over financial reporting:	
Material weakness(es) identified?	No
Significant deficiencies identified not considered to be material weaknesses:	None reported
Noncompliance material to financial statements noted?	No

Federal Awards

Internal control over major programs:	
Material weakness(es) identified?	No
Significant deficiencies identified not considered to be material weaknesses:	None reported
Type of auditor's report issued on compliance for major federal programs:	Unmodified
Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?	No

Identification of major federal programs:

CFDA Number(s)	Name of Federal Program or Cluster		Amount
Child Nutrition Cluster			
10.553	School Breakfast	$	187,041
10.555	National School Lunch Program (NSLP)		435,460
10.559	Summer Food Program for Child		79,582
	Total Cluster		702,083
84.425	ESSER III		1,030,530
	Total	$	1,732,613

Dollar threshold used to distinguish between Type A and Type B programs	$	750,000
Auditee qualified as a low-risk auditee?		No