UNIFIED SCHOOL DISTRICT NO. 428 GREAT BEND, KANSAS

Financial Statement
With Independent Auditors' Report

For the Year Ended June 30, 2024

UNIFIED SCHOOL DISTRICT NO. 428 GREAT BEND, KANSAS
Primary Government Financial Statement With Independent Auditors' Report
For the Year Ended June 30, 2024

TABLE OF CONTENTS

Independent Auditors' Report 1

Summary Statement of Receipts, Expenditures and Unencumbered Cash – Regulatory Basis 5

Notes to Financial Statement 7

Regulatory–Required Supplementary Information

Schedule 1 – Summary of Expenditures – Actual and Budget – Regulatory Basis 17

Schedule 2 – Schedule of Receipts and Expenditures – Regulatory Basis
Individually presented by fund

Regulatory Basis Fund Types

General Funds

2-1 General Fund 18
2-2 Supplemental General Fund 19

Special Purpose Funds

2-3 4 Year Old at Risk Fund 20
2-4 K-12 at Risk Fund 21
2-5 Bilingual Education Fund 22
2-6 Virtual Education Fund 23
2-7 Capital Outlay Fund 24
2-8 Driver Training Fund 25
2-9 Food Service Fund 26
2-10 Professional Development Fund 27
2-11 Parent Education Fund 28
2-12 Summer School Fund 29
2-13 Special Education Fund 30
2-14 Vocational Education Fund 31
2-15 Contingency Reserve Fund 32
2-16 Textbook and Student Material Fund 33
2-17 Coop Special Education Fund 34
2-18 Parent Teacher Resource Room Fund 35
2-19 KPERS Retirement Contributions Fund 36
2-20 Title I, Part A Improving the Academic Achievement of Disadvantaged Fund 37
2-21 Title I, Part C Migrant Education Fund 38
2-22 Title II, Part A Teacher Quality Fund 39
2-23 Title III, Part A English Language Fund 40
2-24 Title IV, Part A Student Support and Academic Enrichment Fund 41
2-25 Title VI-B Fund 42

TABLE OF CONTENTS (continued)

2-26 Early Childhood Fund 43
2-27 Carl Perkins Fund 44
2-28 Education Foundation Grant Fund 45
2-29 Targeted Improvement Plan Fund 46
2-30 ESSER II Fund 47
2-31 ESSER III Fund 48
2-32 ESSER II Special Education Fund 49
2-33 ARP Homeless Children and Youth Fund 50
2-34 KDHE COVID Testing Fund 51
2-35 Grants Fund 52
2-36 Recreation Commission General Fund 53
2-37 Recreation Commission Employee Benefits Fund 54

Bond and Interest Fund
2-38 Bond and Interest Fund 55

Business Fund
2-39 Special Reserve Fund 56

Schedule 3 - Summary of Receipts and Disbursements – Regulatory Basis
Agency Funds 57

Schedule 4 - Schedule of Receipts, Expenditures and Unencumbered Cash – Regulatory Basis
District Activity Funds 58

Single Audit Information

Independent Auditors' Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance With *Government Auditing Standards* 59

Independent Auditors' Report on Compliance for Each Major Program and on Internal Control Over Compliance Required by the Uniform Guidance 61

Schedule of Expenditures of Federal Awards 64

Notes to Schedule of Expenditures of Federal Awards 65

Schedule of Findings and Questioned Costs 66

Summary Schedule of Prior Audit Findings 68

INDEPENDENT AUDITORS' REPORT

To the Board of Education
Unified School District No. 428 Great Bend, Kansas
Great Bend, Kansas

Report on the Audit of the Financial Statement

Adverse and Unmodified Opinions

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of **Unified School District No. 428 Great Bend, 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 matters discussed in the Basis for Adverse and Unmodified Opinions section of our report, the accompanying financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the District as of June 30, 2024, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting
In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the District as of June 30, 2024, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

Basis for Adverse and Unmodified Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS), the *Kansas Municipal Audit and Accounting Guide* and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statement section of our report. We are required to be independent of the District, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our adverse and unmodified audit opinions.

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

Responsibilities of Management for the Financial Statement

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

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

Auditors' Responsibilities for the Audit of the Financial Statement

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

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

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

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

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 schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, are presented for purposes of additional analysis and are not a required part of the basic financial statements. The summary of regulatory basis expenditures – actual and budget, individual fund schedules of regulatory basis receipts and expenditures – actual and budget, summary of regulatory basis receipts and disbursements – agency funds, and schedule of regulatory basis receipts, expenditures, and unencumbered cash – district activity funds (Schedules 1, 2, 3 and 4 as listed in the table of contents) are presented for purposes of additional analysis and are not a required part of the basic financial statement; however, are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the accompanying supplementary information is fairly stated, in all material respects, in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of the District as of and for the year ended June 30, 2023 (not presented herein), and have issued our report thereon dated January 8, 2024, which contained an unmodified opinion on the basic financial statement. The 2023 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link https://admin.ks.gov/offices/accounts-reports/local-government/municipal-services/municipal-audits. The 2023 actual column (2023 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures – actual and budget for the year ended June 30, 2024 (Schedule 2 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2023 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2023 basic financial statement. The 2023 comparative information was subjected to the auditing procedures applied in the audit of the 2023 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2023 basic financial statement or to the 2023 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2023 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended June 30, 2023, on the basis of accounting described in Note 1.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated February 10, 2025, on our consideration of **Unified School District No. 428 Great Bend, Kansas'** internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that

testing, and not to provide an opinion on the effectiveness of **Unified School District No. 428 Great Bend, Kansas'** internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering **Unified School District No. 428 Great Bend, Kansas'** internal control over financial reporting and compliance.

AdamsBrown, LLC

ADAMSBROWN, LLC
Certified Public Accountants
Great Bend, Kansas

February 10, 2025

UNIFIED SCHOOL DISTRICT NO. 428 GREAT BEND, KANSAS
Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended June 30, 2024

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	**Ending Unencumbered Cash Balance**	Add Encumbrances and Accounts Payable	**Ending Cash Balance**
Regulatory Basis Fund Types							
General Funds							
General Fund	$ -	-	24,296,105	24,296,105	**-**	773,072	**773,072**
Supplemental General Fund	234,216	-	7,406,282	7,483,236	**157,262**	5,264	**162,526**
Special Purpose Funds							
4 Year Old At Risk Fund	80,000	-	279,839	175,227	**184,612**	3,522	**188,134**
K-12 At Risk Fund	400,000	-	6,543,331	6,019,144	**924,187**	1,324	**925,511**
Bilingual Education Fund	100,000	-	734,661	789,319	**45,342**	3,142	**48,484**
Virtual Education Fund	-	-	100,708	69,372	**31,336**	-	**31,336**
Capital Outlay Fund	3,737,703	-	4,413,299	3,535,141	**4,615,861**	1,056,150	**5,672,011**
Driver Training Fund	123,592	-	49,827	42,400	**131,019**	8,606	**139,625**
Food Service Fund	902,687	-	2,358,152	2,448,075	**812,764**	48,456	**861,220**
Professional Development Fund	117,753	-	143,874	211,590	**50,037**	28,040	**78,077**
Parent Education Fund	-	-	79,782	79,782	**-**	7,694	**7,694**
Summer School Fund	23,724	-	-	-	**23,724**	-	**23,724**
Special Education Fund	1,329,352	-	3,843,931	3,889,290	**1,283,993**	4,033	**1,288,026**
Vocational Education Fund	100,000	-	718,588	768,588	**50,000**	4,503	**54,503**
Contingency Reserve Fund	2,429,576	-	-	-	**2,429,576**	-	**2,429,576**
Textbook and Student Material Fund	300,000	-	343,219	526,044	**117,175**	26,238	**143,413**
Coop Special Education Fund	1,190,502	-	6,580,058	6,624,092	**1,146,468**	37,258	**1,183,726**
Parent Teacher Resource Room Fund	-	-	7,526	7,526	**-**	1,023	**1,023**
KPERS Retirement Contributions Fund	-	-	3,920,142	3,920,142	**-**	-	**-**
Title I, Part A Improving the Academic Achievement of Disadvantaged Fund	(124,781)	-	1,065,555	940,774	**-**	3,228	**3,228**
Title I, Part C Migrant Education Fund	-	-	75,075	75,075	**-**	3,636	**3,636**
Title II, Part A Teacher Quality Fund	-	-	137,371	137,371	**-**	2,985	**2,985**
Title III, Part A English Language Fund	-	-	44,938	44,938	**-**	-	**-**
Title IV, Part A Student Support and Academic Enrichment Fund	-	-	50,876	50,876	**-**	719	**719**
Title VI-B Fund	(403,671)	-	1,379,500	1,214,274	**(238,445)**	6,346	**(232,099)**
Early Childhood Fund	(5,000)	-	54,841	49,841	**-**	-	**-**
Carl Perkins Fund	(1,200)	-	44,229	43,029	**-**	-	**-**
Education Foundation Grant Fund	-	-	22,700	22,700	**-**	-	**-**
Targeted Improvement Plan Fund	(137,603)	-	394,231	381,641	**(125,013)**	10,130	**(114,883)**

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

UNIFIED SCHOOL DISTRICT NO. 428 GREAT BEND, KANSAS
Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended June 30, 2024

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	**Ending Unencumbered Cash Balance**	Add Encumbrances and Accounts Payable	**Ending Cash Balance**
Special Purpose Funds (Continued)							
ESSER III Fund	$ (303,205)	-	4,661,610	4,671,478	**(313,073)**	112,491	**(200,582)**
ESSER II Special Education Fund	(11,532)	-	105,944	94,412	**-**	-	**-**
ARP Homeless Children and Youth Fund	-	-	5,297	8,430	**(3,133)**	3,000	**(133)**
Grants Fund	76,645	-	298,686	310,500	**64,831**	1,367	**66,198**
Recreation Commission General Fund	-	-	1,614,114	1,614,114	**-**	-	**-**
Recreation Commission Employee Benefits Fund	-	-	356,806	356,806	**-**	-	**-**
District Activity Funds	112,840	-	606,898	592,441	**127,297**	30,149	**157,446**
Bond and Interest Fund							
Bond and Interest Fund	1,276,504	-	772	1,277,276	**-**	-	**-**
Business Fund							
Special Reserve Fund	1,450,966	-	4,661,769	4,858,929	**1,253,806**	355,120	**1,608,926**
Total Reporting Entity (Excluding Agency Funds)	$ 12,999,068	-	77,400,536	77,629,978	**12,769,626**	2,537,496	**15,307,122**

Composition of Cash		
Checking Accounts	$	**5,224,460**
Petty Cash Accounts		**11,500**
Certificates of Deposits		**10,131,000**
Total Cash		**15,366,960**
Agency Funds per Schedule 3		**(59,838)**
Total Reporting Entity (Excluding Agency Funds)	$	**15,307,122**

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

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Unified School District No. 428 Great Bend, Kansas has established a uniform system of accounting maintained to reflect compliance with the applicable laws of the State of Kansas. The accompanying financial statement is presented to conform to the cash basis and budget laws of the State of Kansas, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. The following is a summary of such significant policies.

Financial Reporting Entity

The District is a municipal corporation governed by an elected seven-member board. This financial statement does not include the related municipal entity shown below. A related municipal entity is an entity established to benefit the District and/or its constituents.

Recreation Commission

Great Bend Recreation Commission oversees recreational activities. The recreation commission operates as a separate governing body but the District levies the taxes for the recreation commission and the recreation commission has only the powers granted by statute, K.S.A. 12-1928. Audited financial statements can be obtained by contacting the recreation commission's office.

Basis of Presentation – Fund Accounting

The accounts of the District are organized and operated on the basis of funds. In governmental accounting, 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 minimum number of funds is maintained consistent with legal and managerial requirements.

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

Regulatory Basis Fund Types

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

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

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

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

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

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 balance on a regulatory basis for each fund, and the

reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis receipts and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligation against cash. The KMAAG regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than those mentioned above.

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

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

NOTE 2 – 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:

a. Preparation of the budget for the succeeding calendar year on or before August 1st.

b. Publication in local newspaper on or before August 5th of the proposed budget and notice of public hearing on the budget.

c. Public hearing on or before August 15th, but at least 10 days after publication of notice of hearing.

d. Adoption of the final budget on or before August 25th.

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

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least 10 days after publication, the hearing may be held and the governing body may amend the budget at that time. There were no such budget amendments for this year.

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

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which revenues are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments by the District for future payments and are supported by

a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year end.

A legal operating budget is not required for capital project funds, trust funds, and the following special purpose funds: Contingency Reserve Fund; Textbook and Student Material Fund; Parent Teacher Resource Room Fund; Title I, Part A Improving the Academic Achievement of Disadvantaged Fund; Title I, Part C Migrant Education Fund; Title II, Part A Teacher Quality Fund; Title III, Part A English Language Fund; Title IV, Part A Student Support and Academic Enrichment Fund; Title VI-B Fund; Early Childhood Fund; Carl Perkins Fund; Education Foundation Grant Fund; Targeted Improvement Plan Fund; ESSER III Fund; ESSER II Special Education Fund; ARP Homeless Children and Youth Fund; and District Activity Funds.

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 3 – DEPOSITS AND INVESTMENTS

Unified School District No. 428 Great Bend, Kansas follows the practice of pooling cash and investments of all funds. Each fund's portion of total cash and investments is summarized by fund category in the summary statement of receipts, expenditures and unencumbered cash.

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

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

Concentration of Credit Risk
State statutes place no limit on the amount the District may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and K.S.A. 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%. The District does not use "peak periods". All deposits were legally secured at June 30, 2024.

At June 30, 2024, the District's carrying amount of deposits was $15,366,960 and the bank balance was $19,456,423. The bank balance was held by five banks resulting in a concentration of credit risk. Of the bank balance, $1,057,648 was covered by federal depository insurance and $18,398,775 was collateralized with securities held by the pledging financial institutions' 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 to be adequately secured. The District had no investments at June 30, 2024.

NOTE 4 – INTERFUND TRANSFERS

Interfund transfers within the reporting entity are substantially for the purpose of subsidizing operating functions, funding capital projects and asset acquisitions or maintaining debt service on a routine basis as authorized by Kansas statutes. **Unified School District No. 428 Great Bend, Kansas'** interfund transfers and regulatory authority for the year ended June 30, 2024 were as follows:

From	To	Regulatory Authority		Amount
General Fund	Bilingual Education Fund	K.S.A. 72-5167	$	572,275
General Fund	Parent Education Fund	K.S.A. 72-5167		25,622
General Fund	4 Year Old At Risk Fund	K.S.A. 72-5167		279,839
General Fund	K-12 At Risk Fund	K.S.A. 72-5167		5,169,408
General Fund	Special Education Fund	K.S.A. 72-5167		3,843,931
General Fund	Vocational Education Fund	K.S.A. 72-5167		318,393
General Fund	Virtual Education Fund	K.S.A. 72-5167		100,708
General Fund	Professional Development Fund	K.S.A. 72-5167		3,123
General Fund	Textbook and Student Material Fund	K.S.A. 72-5167		40,000
General Fund	Special Reserve Fund	K.S.A. 72-5167		400,000
Supplemental General Fund	K-12 At Risk Fund	K.S.A. 72-5143		1,373,923
Supplemental General Fund	Professional Development Fund	K.S.A. 72-5143		117,246
Supplemental General Fund	Bilingual Education Fund	K.S.A. 72-5143		162,386
Supplemental General Fund	Vocational Education Fund	K.S.A. 72-5143		400,151
Supplemental General Fund	Textbook and Student Material Fund	K.S.A. 72-5143		172,317
Bond and Interest Fund	Capital Outlay Fund	Closed Fund		1,277,276

NOTE 5 – LITIGATION

Unified School District No. 428 Great Bend, Kansas is a party to various legal proceedings which normally occur in governmental operations. These legal proceedings are not likely to have a material financial impact on the affected funds of the District.

NOTE 6 – RISK MANAGEMENT

Unified School District No. 428 Great Bend, Kansas is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; business interruptions; errors and omissions; injuries to employees; and natural disasters. The District has been unable to obtain workers' compensation insurance at a cost it considered to be economically justifiable. For this reason, the District joined together with other districts in the State to participate in Kansas Association of School Boards Workers' Compensation Insurance Pool, a public entity risk pool currently operating as a common risk management and insurance program for 120 participating members.

The District pays an annual premium to Kansas Association of School Boards Workers' Compensation Insurance Pool for its workers' compensation insurance coverage. The agreement to participate provides that the Kansas Association of School Boards Workers' Compensation Insurance Pool will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of $600,000, up to $1,000,000, for each insured event. Additional premiums may be due if total

claims for the pool are different than what has been anticipated by Kansas Association of School Boards Workers' Compensation Insurance Pool management.

The District has been unable to obtain commercial insurance at a cost it considered to be economically justifiable. For this reason, the District joined together with other Districts in the State of Kansas to participate in the Kansas Educational Risk Management Pool, LLC (KICS), a public entity risk pool currently operating as a common risk management and insurance program for 98 participating members.

The District pays an annual premium to Kansas Educational Risk Management Pool, LLC (KICS) for its commercial insurance coverage. The agreement to participate provides that KICS will be self-sustaining through member premiums and will reinsure through commercial companies for property claims in excess of $500,000 for each insured event. Additional premiums may be due if total claims for the pool are different than what has been anticipated by KICS management.

Settled claims have not exceeded this commercial coverage in any of the three preceding years. There have not been significant reductions in coverage from prior years.

NOTE 7 – GRANTS AND SHARED REVENUES

Unified School District No. 428 Great Bend, Kansas participates in numerous state and federal grant programs, which are governed by various rules and regulations for the grantor agencies. Costs charged to the respective grant programs are subject to audit and adjustment by the grantor agencies; therefore, to the extent that the District has not complied with the rules and regulations governing the grants, refunds of any money received may be required. In the opinion of the District, any liability for reimbursement, which may arise as the result of the audit, is not believed to be material.

NOTE 8 – STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

Expenditures exceeded available monies in the Drama Club Fund, which is in violation of K.S.A. 10-1113.

NOTE 9 – SELF–INSURANCE PLANS

Health Care Coverage - During the year ended June 30, 2024, employees of **Unified School District No. 428 Great Bend, Kansas** were covered by the District's medical self-insurance plan. The District offers three plans to choose from, which include a $1,500 or $3,000 deductible. The premiums contributed by the employee and District are depicted in the table below. The difference in premiums is paid by the employee through authorized payroll withholdings.

Plan Type	Deductible	District Responsibility	Employee Responsibility	Total Premium
Single	$ 1,500	$ 693	$ 77	$ 770
Single	3,000	693	(129) *	564
Employee + Spouse/Children	1,500	693	617	1,310
Employee + Spouse/Children	3,000	693	297	990
Family	1,500	693	847	1,540
Family	3,000	693	435	1,128

* HSA contribution

Claims were paid by a third-party administrator acting on behalf of the District. The administration contract between the District and the third-party administration is renewable annually and

administration fees are included in the contractual provisions. The District was protected against unanticipated catastrophic individual loss or aggregate loss by stop loss coverage carried through QBE Accident & Health Insurance. Stop loss coverage was in effect for individual claims exceeding $95,000 for specific claims and $60,000 for aggregating specific claims.

Beginning of Fiscal Year Liability	$	**380,296**
Claims and Changes in Estimates		**3,702,193**
Claim Payments		**(3,727,369)**
End of Fiscal Year Liability	$	**355,120**
Assets Available To Pay Claims At June 30	$	**1,608,926**

NOTE 10 – DEFERRED COMPENSATION PLAN

Unified School District No. 428 Great Bend, Kansas sponsors a deferred compensation plan under Internal Revenue Code Section 403(b). Permanent and part-time employees are eligible to participate under the plan. The employee is responsible for the amount of deferred compensation to be contributed. The District is not required to make any contributions.

NOTE 11 – DEFINED BENEFIT PENSION PLAN

General Information about the Pension Plan

Plan Description
Unified School District No. 428 Great Bend, Kansas participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing, multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, et. seq. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in its Annual Comprehensive Financial Report which can be found on the KPERS website at www.kpers.org or by writing to KPERS (611 S Kansas, Suite 100; Topeka, KS 66603) or by calling 1-888-275-5737.

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

State law provides that the employer contribution rates for KPERS 1, KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate and the statutory contribution rate (not including the 1% contribution rate for the Death and Disability Program) was 13.88% and 13.11%, respectively, for the fiscal year ended June 30, 2023. The actuarially determined employer contribution rate and 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 State of Kansas to issue pension obligation bonds, series 2021K, net proceeds of $500 million to fund a portion of the School-Group's unfunded actuarial liability. The bond proceeds were received by KPERS on August 26, 2021.

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

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

The State of Kansas is required to contribute the statutory required employer's share except for retired District employees. The District is responsible for the employer's portion of the cost for retired District employees. The District received and remitted amounts equal to the statutory contribution rate, which totaled $3,920,142 for the year ended June 30, 2024.

Net Pension Liability

At June 30, 2024, the District's proportionate share of the collective net pension liability reported by KPERS was $36,349,332. 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 June 30, 2022, which was rolled forward to June 30, 2023. The District's proportion of the net pension liability was based on the ratio of the District's contributions to KPERS, relative to the total employer and non-employer contributions of the State/School subgroup within KPERS for the fiscal year ended June 30, 2023. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

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

NOTE 12 – EARLY RETIREMENT BENEFITS

The District will annually invest $500 for certified staff (prorated for part-time) in a defined contribution 403(b) plan. Full vesting occurs after the fifteenth year of employment at the District. Currently, employed certified teachers who are eligible to retire during the first 11 years of the plan may opt for the District's current enrollment benefits (health insurance benefit, social security bridge, and payment for accrued sick leave or the amount in that person's defined contribution fund). The District contributed $207,750 to the plan from forfeited funds for the year ended June 30, 2024 on behalf of 282 participants. This amount also includes administration fees.

NOTE 13 – OTHER POST EMPLOYMENT BENEFITS

As provided by K.S.A. 12-5040, **Unified School District No. 428 Great Bend, Kansas** allows retirees to

participate in the group health insurance plan. The District pays a portion of the premium equal to the amount paid by the District before the employee retired for each retiree and each retiree is responsible for the balance.

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.

The District provides post-employment benefit options for health care and social security bridge payments for eligible early retirees. To be eligible for these payments, the early certified employee retiree shall have 10 years of consecutive employment in the District immediately preceding the year of early retirement and shall have accrued a minimum of 85 KPERS points. Beginning with early retirement, but not before the retiree's 60th birthday, the retiree will be eligible for a full single membership in the District's health insurance plan beginning October 1st of the year of retirement. This District benefit will terminate at age 65 at which time the retiree will go on Plan 65. The early retiree is also eligible for social security bridge payment(s) beginning at the age of 60 and terminating at age 62. If retiring at age 60, the amount would be 20% of the last contracted salary, which does not include supplemental compensation. The District paid $2,248 for retirement bridge payments and $70,354 for retirees' health insurance benefits for the year ended June 30, 2024. Approximately 15 employees participated in the retirement bridge and/or health insurance benefits. Any remaining subsidy to retirees due to the plan's level premium structure has not been quantified in this financial statement.

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 14 – COMPENSATED ABSENCES

Vacation

Classified Employees – Full-time employees receive vacation ranging from 60 to 120 hours per year determined by their length of employment with the District. First year employees are prorated per the classified handbook. Vacation cannot be accrued from year to year.

Years Worked	Amount Earned
Full Employment Year 1	60 hours
Employment Years 2 through 4	80 hours
Employment Years 5 through 7	96 hours
Employment Years 8 or more	120 hours

Sick Leave

Classified Employees - Contracted classified personnel are eligible for sick leave benefits at the rate of eight hours per month or pro-rated for employees working less than full-time for each month of employment. Food service personnel, teacher assistants, special education paraprofessionals, and part-time secretaries may choose to use two of the current year credited sick leave days as personal leave, based on the employee's contracted hours per day. Sick leave may be accumulated to a maximum of 720 hours for classified personnel who are contracted for a minimum of 260 hours per year. Classified employees will be paid for additional hours beyond 720 hours of sick leave at the daily rate stated in the Certified Employees' Agreement divided by eight times the number of eligible sick leave hours. The overage is paid annually at $50 with the July payroll. Classified employees will be compensated for unused sick leave upon retirement from the District when in compliance with the

retirement eligibility established by the Kansas Public Employees Retirement System. Compensation will be at the rate of $25 for each day of unused leave.

Personal Leave
Certified Employees - Subject to certain limitations, a certified employee will be paid full salary for days absent due to personal leave, personal illness or quarantine of the employee or a member of his/her immediate family. A certified employee shall be entitled to 12 days each year for personal leave without loss of pay. At the end of the year, certified employees may sell any unused days of their 12 personal days at the rate of $50. A certified employee shall be permitted to accumulate benefits to 90 days. Employees working more than 9 months shall have 1 additional day per year per additional month employed with a maximum accumulation of 90 days. Certified employees will be compensated for unused leave upon retirement from the District when in compliance with the retirement eligibility established by the Kansas Public Employees Retirement System. Compensation will be at the rate of $25 for each day of unused leave.

NOTE 15 – SUBSEQUENT EVENTS

In August 2024, Benefit Management (BM) closed and filed for bankruptcy. The District used BM for its self-insured health benefits. In September 2024, the District approved to transition these services to Freedom Claims.

NOTE 16 – LONG-TERM DEBT

Lease Obligations
The District has entered into lease agreements for equipment. The leases contain a fiscal funding clause.

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

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
Finance Leases									
2019 Copiers	5%	2018	$ 140,319	2023	$ 2,637	-	2,637	**-**	11
2019 Copiers	5%	2019	70,955	2024	16,910	-	15,576	**1,334**	492
2020 Copiers	5%	2020	52,726	2025	25,359	-	15,491	**9,868**	697
2021 Copiers	5%	2021	5,352	2026	3,456	-	1,063	**2,393**	149
2022 Copiers	5%	2022	12,453	2027	10,012	16	2,377	**7,651**	447
2023 Copiers	5%	2023	178,700	2028	-	178,700	26,775	**151,925**	6,948
2024 Copiers	5%	2024	16,692	2029	-	16,692	246	**16,446**	70
Barton Community College- Pool	0%	2015	100,000	2027	30,000	-	10,000	**20,000**	-
Enterprise Fleet Management	Various	2023	188,833	2026	185,076	-	62,563	**122,513**	20,991
Total Contractual Indebtedness					$ 273,450	195,408	136,728	**332,130**	29,805

Current maturities of long-term debt and interest for the next five years are as follows:

	YEAR					
	2025	2026	2027	2028	2029	**Total**
Principal						
Finance Leases						
2019 Copiers	$ 1,334	-	-	-	-	**1,334**
2020 Copiers	7,845	2,023	-	-	-	**9,868**
2021 Copiers	1,118	1,175	100	-	-	**2,393**
2022 Copiers	2,499	2,627	2,525	-	-	**7,651**
2023 Copiers	33,635	35,356	37,165	39,066	6,703	**151,925**
2024 Copiers	3,026	3,181	3,344	3,515	3,380	**16,446**
Barton Community College- Pool	10,000	10,000	-	-	-	**20,000**
Enterprise Fleet Management	62,563	59,950	-	-	-	**122,513**
Total Principal	**122,020**	**114,312**	**43,134**	**42,581**	**10,083**	**332,130**
Interest						
Finance Leases						
2019 Copiers	6	-	-	-	-	**6**
2020 Copiers	315	17	-	-	-	**332**
2021 Copiers	94	37	1	-	-	**132**
2022 Copiers	325	198	63	-	-	**586**
2023 Copiers	6,832	5,112	3,303	1,401	42	**16,690**
2024 Copiers	754	599	436	265	85	**2,139**
Barton Community College- Pool	-	-	-	-	-	**-**
Enterprise Fleet Management	20,991	20,148	-	-	-	**41,139**
Total Interest	**29,317**	**26,111**	**3,803**	**1,666**	**127**	**61,024**
Total Principal and Interest	$ **151,337**	**140,423**	**46,937**	**44,247**	**10,210**	**393,154**

UNIFIED SCHOOL DISTRICT NO. 428 GREAT BEND, KANSAS

Regulatory-Required Supplementary Information

Schedule 1

UNIFIED SCHOOL DISTRICT NO. 428 GREAT BEND, KANSAS
Summary of Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2024

Funds	Certified Budget	Adjustment to Comply with Legal Max	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	**Expenditures Chargeable to Current Year**	Variance Over (Under)
Governmental Type Funds						
General Funds						
General Fund	$ 23,675,267	(259,479)	880,317	24,296,105	**24,296,105**	-
Supplemental General Fund	7,550,234	(66,998)	-	7,483,236	**7,483,236**	-
Special Purpose Funds						
4 Year Old At Risk Fund	359,840	-	-	359,840	**175,227**	(184,613)
K-12 At Risk Fund	6,660,278	-	-	6,660,278	**6,019,144**	(641,134)
Bilingual Education Fund	945,513	-	-	945,513	**789,319**	(156,194)
Virtual Education Fund	98,000	-	-	98,000	**69,372**	(28,628)
Capital Outlay Fund	8,316,940	-	-	8,316,940	**3,535,141**	(4,781,799)
Driver Training Fund	157,373	-	-	157,373	**42,400**	(114,973)
Food Service Fund	3,378,585	-	-	3,378,585	**2,448,075**	(930,510)
Professional Development Fund	255,000	-	-	255,000	**211,590**	(43,410)
Parent Education Fund	99,160	-	-	99,160	**79,782**	(19,378)
Summer School Fund	23,725	-	-	23,725	**-**	(23,725)
Special Education Fund	4,105,136	-	-	4,105,136	**3,889,290**	(215,846)
Vocational Education Fund	925,000	-	-	925,000	**768,588**	(156,412)
Coop Special Education Fund	9,426,204	-	-	9,426,204	**6,624,092**	(2,802,112)
KPERS Retirement Contributions Fund	4,350,568	-	-	4,350,568	**3,920,142**	(430,426)
Grants Fund	282,453	-	256,024	538,477	**310,500**	(227,977)
Recreation Commission General Fund	1,839,500	-	-	1,839,500	**1,614,114**	(225,386)
Recreation Commission Employee Benefits Fund	435,000	-	-	435,000	**356,806**	(78,194)
Bond and Interest Fund						
Bond and Interest Fund	1,277,297	-	-	1,277,297	**1,277,276**	(21)

UNIFIED SCHOOL DISTRICT NO. 428 GREAT BEND, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Mineral Severance Tax	$ 7,823	**6,606**	-	6,606
State Aid				
Equalization Aid	19,720,464	**20,989,332**	21,004,196	(14,864)
Special Education Aid	2,366,130	**2,419,850**	2,671,071	(251,221)
Other State Aid	10,742	**11,352**	-	11,352
Little Panthers Tuition	-	**49,627**	-	49,627
Reimbursed Expenses	210,394	**819,338**	-	819,338
Total Receipts	22,315,553	**24,296,105**	23,675,267	620,838
Expenditures				
Instruction	3,922,932	**4,203,290**	6,076,122	(1,872,832)
Student Support Services	452,288	**321,183**	514,838	(193,655)
Instructional Support Staff	541,887	**474,776**	549,263	(74,487)
General Administration	1,107,515	**1,194,221**	1,096,900	97,321
School Administration	1,999,561	**1,954,835**	2,058,688	(103,853)
Central Services	427,659	**396,893**	424,750	(27,857)
Operations and Maintenance	3,407,171	**4,378,481**	3,277,563	1,100,918
Student Transportation Services	509,519	**505,963**	502,400	3,563
Other Support Services	109,422	**113,164**	110,805	2,359
Transfers Out	9,837,599	**10,753,299**	9,063,938	1,689,361
Adjustment to Comply With Legal Max	-	**-**	(259,479)	259,479
Legal General Fund Budget	22,315,553	**24,296,105**	23,415,788	880,317
(a) Adjustment for Qualifying Budget Credits	-	**-**	880,317	(880,317)
Total Expenditures	22,315,553	**24,296,105**	24,296,105	-
Receipts Over (Under) Expenditures	-	**-**		
Unencumbered Cash - Beginning	-	**-**		
Unencumbered Cash - Ending	$ -	**-**		

(a) Adjustment for Qualifying Budget Credits	
Other State Aid Over Amount Budgeted	$ 11,352
Little Panthers Tuition Over Amount Budgeted	49,627
Reimbursed Expenses Over Amount Budgeted	819,338
Total	$ 880,317

UNIFIED SCHOOL DISTRICT NO. 428 GREAT BEND, KANSAS
Supplemental General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	$ 2,290,522	**2,452,583**	2,832,222	(379,639)
Delinquent Tax	70,363	**66,360**	36,172	30,188
Motor Vehicle Tax	355,299	**378,592**	237,310	141,282
Recreational Vehicle Tax	119	**97**	6,502	(6,405)
State Equalization Aid	4,183,705	**4,508,650**	4,549,016	(40,366)
Total Receipts	6,900,008	**7,406,282**	7,661,222	(254,940)
Expenditures				
Instruction	4,668,123	**4,842,618**	4,889,470	(46,852)
General Administration	-	**6,803**	-	6,803
Operations and Maintenance	381,994	**407,792**	400,000	7,792
Transfers Out	1,913,440	**2,226,023**	2,260,764	(34,741)
Adjustment to Comply With Legal Max	-	**-**	(66,998)	66,998
Total Expenditures	6,963,557	**7,483,236**	7,483,236	-
Receipts Over (Under) Expenditures	(63,549)	**(76,954)**		
Unencumbered Cash - Beginning	297,765	**234,216**		
Unencumbered Cash - Ending	$ 234,216	**157,262**		

UNIFIED SCHOOL DISTRICT NO. 428 GREAT BEND, KANSAS
4 Year Old At Risk Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Transfers In	$ 245,463	**279,839**	279,840	(1)
Expenditures				
Instruction	135,722	**134,533**	329,402	(194,869)
Student Support Services	-	**7,519**	-	7,519
School Administration	29,741	**33,175**	30,438	2,737
Total Expenditures	165,463	**175,227**	359,840	(184,613)
Receipts Over (Under) Expenditures	80,000	**104,612**		
Unencumbered Cash - Beginning	-	**80,000**		
Unencumbered Cash - Ending	$ 80,000	**184,612**		

UNIFIED SCHOOL DISTRICT NO. 428 GREAT BEND, KANSAS
K-12 At Risk Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Transfers In	$ 5,856,797	**6,543,331**	6,260,278	283,053
Expenditures				
Instruction	5,956,797	**5,683,848**	6,660,278	(976,430)
Student Support Services	-	**335,296**	-	335,296
Total Expenditures	5,956,797	**6,019,144**	6,660,278	(641,134)
Receipts Over (Under) Expenditures	(100,000)	**524,187**		
Unencumbered Cash - Beginning	500,000	**400,000**		
Unencumbered Cash - Ending	$ 400,000	**924,187**		

UNIFIED SCHOOL DISTRICT NO. 428 GREAT BEND, KANSAS
Bilingual Education Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

		Prior Year Actual	Current Year **Actual**	Current Year Budget	Current Year Variance Over (Under)
Receipts					
Transfers In	$	831,182	**734,661**	845,513	(110,852)
Expenditures					
Instruction		831,182	**789,319**	945,513	(156,194)
Receipts Over (Under) Expenditures		-	**(54,658)**		
Unencumbered Cash - Beginning		100,000	**100,000**		
Unencumbered Cash - Ending	$	100,000	**45,342**		

UNIFIED SCHOOL DISTRICT NO. 428 GREAT BEND, KANSAS
Virtual Education Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Transfers In	$ -	**100,708**	98,000	2,708
Expenditures				
Instruction	-	**40,280**	98,000	(57,720)
Student Support Services	-	**29,092**	-	29,092
Total Expenditures	-	**69,372**	98,000	(28,628)
Receipts Over (Under) Expenditures	-	**31,336**		
Unencumbered Cash - Beginning	-	**-**		
Unencumbered Cash - Ending	$ -	**31,336**		

UNIFIED SCHOOL DISTRICT NO. 428 GREAT BEND, KANSAS
Capital Outlay Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	$ 1,314,625	**1,385,995**	1,446,592	(60,597)
Delinquent Tax	33,662	**33,564**	20,896	12,668
Motor Vehicle Tax	155,735	**186,227**	115,339	70,888
Recreational Vehicle Tax	52	**47**	3,160	(3,113)
Federal Aid	87,811	**-**	-	-
State Aid	801,497	**973,598**	973,598	-
Interest Income	294,198	**454,925**	-	454,925
Sale of Assets	-	**39,980**	-	39,980
Other Income	97,062	**61,687**	-	61,687
Transfers In	264,143	**1,277,276**	1,277,297	(21)
Total Receipts	3,048,785	**4,413,299**	3,836,882	576,417
Expenditures				
Instruction	142,149	**242,622**	449,966	(207,344)
General Administration	38,215	**135,446**	200,000	(64,554)
Operations and Maintenance	25,900	**32,257**	50,000	(17,743)
Student Transportation Services	6,112	**52,795**	150,000	(97,205)
Land Improvement	4,570,464	**1,816,735**	2,666,974	(850,239)
Architectural and Engineering Services	356,543	**25,576**	500,000	(474,424)
New Building Acquisition and Construction	1,308,177	**2,043**	-	2,043
Site Improvement	2,264,010	**169,432**	4,000,000	(3,830,568)
Building Improvements	71,248	**190,230**	300,000	(109,770)
District Roof Maintenance	-	**868,005**	-	868,005
Total Expenditures	8,782,818	**3,535,141**	8,316,940	(4,781,799)
Receipts Over (Under) Expenditures	(5,734,033)	**878,158**		
Unencumbered Cash - Beginning	9,471,736	**3,737,703**		
Unencumbered Cash - Ending	$ 3,737,703	**4,615,861**		

UNIFIED SCHOOL DISTRICT NO. 428 GREAT BEND, KANSAS
Driver Training Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
State Aid	$ 27,860	**23,635**	22,005	1,630
Fees	48,359	**26,192**	-	26,192
Total Receipts	76,219	**49,827**	22,005	27,822
Expenditures				
Instruction	57,410	**40,615**	152,373	(111,758)
Operations and Maintenance	2,659	**1,785**	5,000	(3,215)
Total Expenditures	60,069	**42,400**	157,373	(114,973)
Receipts Over (Under) Expenditures	16,150	**7,427**		
Unencumbered Cash - Beginning	107,442	**123,592**		
Unencumbered Cash - Ending	$ 123,592	**131,019**		

UNIFIED SCHOOL DISTRICT NO. 428 GREAT BEND, KANSAS
Food Service Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
State Aid	$ 17,805	**16,960**	14,960	2,000
Federal Aid	1,979,345	**1,896,461**	1,918,750	(22,289)
Lunch Receipts				
Students	375,056	**341,985**	269,235	72,750
Adults	34,830	**27,525**	272,952	(245,427)
Summer Lunch	458	**646**	-	646
Other Income	59,906	**61,363**	-	61,363
Reimbursed Expenses	8,187	**13,212**	-	13,212
Total Receipts	2,475,587	**2,358,152**	2,475,897	(117,745)
Expenditures				
Operations and Maintenance	3,485	**10,806**	457,723	(446,917)
Other Support Services	10,808	**10,857**	-	10,857
Food Service Operation	3,135,754	**2,426,412**	2,920,862	(494,450)
Total Expenditures	3,150,047	**2,448,075**	3,378,585	(930,510)
Receipts Over (Under) Expenditures	(674,460)	**(89,923)**		
Unencumbered Cash - Beginning	1,577,147	**902,687**		
Unencumbered Cash - Ending	$ 902,687	**812,764**		

UNIFIED SCHOOL DISTRICT NO. 428 GREAT BEND, KANSAS
Professional Development Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Reimbursed Expenses	$ 2,417	**1,260**	-	1,260
Other State Aid	22,142	**22,245**	30,000	(7,755)
Transfers In	9,665	**120,369**	100,000	20,369
Total Receipts	34,224	**143,874**	130,000	13,874
Expenditures				
Instructional Support Staff	186,150	**186,032**	255,000	(68,968)
General Administration	21,948	**25,558**	-	25,558
Total Expenditures	208,098	**211,590**	255,000	(43,410)
Receipts Over (Under) Expenditures	(173,874)	**(67,716)**		
Unencumbered Cash - Beginning	291,627	**117,753**		
Unencumbered Cash - Ending	$ 117,753	**50,037**		

UNIFIED SCHOOL DISTRICT NO. 428 GREAT BEND, KANSAS
Parent Education Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
State Aid	$ 50,614	**54,160**	54,160	-
Transfers In	41,995	**25,622**	45,000	(19,378)
Total Receipts	92,609	**79,782**	99,160	(19,378)
Expenditures				
Student Support Services	92,609	**79,782**	98,960	(19,178)
Instructional Support Staff	-	**-**	200	(200)
Total Expenditures	92,609	**79,782**	99,160	(19,378)
Receipts Over (Under) Expenditures	-	**-**		
Unencumbered Cash - Beginning	-	**-**		
Unencumbered Cash - Ending	$ -	**-**		

UNIFIED SCHOOL DISTRICT NO. 428 GREAT BEND, KANSAS
Summer School Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

		Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts	$	-	**-**	-	-
Expenditures					
Instruction		-	**-**	23,725	(23,725)
Receipts Over (Under) Expenditures		-	**-**		
Unencumbered Cash - Beginning		23,724	**23,724**		
Unencumbered Cash - Ending	$	23,724	**23,724**		

UNIFIED SCHOOL DISTRICT NO. 428 GREAT BEND, KANSAS
Special Education Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Other Income	$ -	**-**	105,944	(105,944)
Transfers In	3,572,817	**3,843,931**	2,671,071	1,172,860
Total Receipts	3,572,817	**3,843,931**	2,777,015	1,066,916
Expenditures				
Instruction	3,572,817	**3,693,931**	3,945,152	(251,221)
Student Transportation Services	170,648	**195,359**	159,984	35,375
Total Expenditures	3,743,465	**3,889,290**	4,105,136	(215,846)
Receipts Over (Under) Expenditures	(170,648)	**(45,359)**		
Unencumbered Cash - Beginning	1,500,000	**1,329,352**		
Unencumbered Cash - Ending	$ 1,329,352	**1,283,993**		

UNIFIED SCHOOL DISTRICT NO. 428 GREAT BEND, KANSAS
Vocational Education Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Reimbursements	$ -	**44**	-	44
Transfers In	797,833	**718,544**	825,000	(106,456)
Total Receipts	797,833	**718,588**	825,000	(106,412)
Expenditures				
Instruction	810,986	**761,797**	917,121	(155,324)
Instructional Support Services	2,737	**2,682**	2,879	(197)
Operations and Maintenance	4,110	**4,109**	5,000	(891)
Total Expenditures	817,833	**768,588**	925,000	(156,412)
Receipts Over (Under) Expenditures	(20,000)	**(50,000)**		
Unencumbered Cash - Beginning	120,000	**100,000**		
Unencumbered Cash - Ending	$ 100,000	**50,000**		

UNIFIED SCHOOL DISTRICT NO. 428 GREAT BEND, KANSAS
Contingency Reserve Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

		Prior Year Actual	**Current Year Actual**
Receipts	$	-	**-**
Expenditures		-	**-**
Receipts Over (Under) Expenditures		-	**-**
Unencumbered Cash - Beginning		2,429,576	**2,429,576**
Unencumbered Cash - Ending	$	2,429,576	**2,429,576**

UNIFIED SCHOOL DISTRICT NO. 428 GREAT BEND, KANSAS
Textbook and Student Material Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

		Prior Year Actual	**Current Year Actual**
Receipts			
Fees	$	97,455	**102,841**
Commissions		9,053	**5,087**
Other Income		23,988	**22,974**
Reimbursements		5,017	**-**
Transfers In		131,144	**212,317**
Total Receipts		266,657	**343,219**
Expenditures			
Instruction		556,911	**511,734**
Instructional Support Staff		1,506	**14,310**
Total Expenditures		558,417	**526,044**
Receipts Over (Under) Expenditures		(291,760)	**(182,825)**
Unencumbered Cash - Beginning		591,760	**300,000**
Unencumbered Cash - Ending	$	300,000	**117,175**

UNIFIED SCHOOL DISTRICT NO. 428 GREAT BEND, KANSAS
Coop Special Education Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Federal Aid	$ -	**-**	1,934,493	(1,934,493)
Medicaid Payments	522,045	**430,358**	50,000	380,358
Payments From Participating Districts	5,868,273	**6,053,333**	6,547,413	(494,080)
Other Income	82,392	**96,367**	80,000	16,367
Total Receipts	6,472,710	**6,580,058**	8,611,906	(2,031,848)
Expenditures				
Instruction	5,588,997	**5,245,136**	8,316,591	(3,071,455)
Student Support Services	474,539	**1,093,497**	510,388	583,109
Instructional Support Staff	7,270	**11,726**	10,000	1,726
General Administration	332,666	**216,437**	456,725	(240,288)
Central Services	-	**-**	5,000	(5,000)
Operations and Maintenance	70,365	**45,236**	127,500	(82,264)
Student Transportation Services	15,327	**12,060**	-	12,060
Total Expenditures	6,489,164	**6,624,092**	9,426,204	(2,802,112)
Receipts Over (Under) Expenditures	(16,454)	**(44,034)**		
Unencumbered Cash - Beginning	1,206,956	**1,190,502**		
Unencumbered Cash - Ending	$ 1,190,502	**1,146,468**		

UNIFIED SCHOOL DISTRICT NO. 428 GREAT BEND, KANSAS
Parent Teacher Resource Room Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

		Prior Year Actual	**Current Year Actual**
Receipts			
Revenue From Local Sources	$	6,776	**7,526**
Expenditures			
Instructional Support Staff		941	**4,324**
General Administration		92	**208**
Community Service Operations		5,743	**2,994**
Total Expenditures		6,776	**7,526**
Receipts Over (Under) Expenditures		-	**-**
Unencumbered Cash - Beginning		-	**-**
Unencumbered Cash - Ending	$	-	**-**

UNIFIED SCHOOL DISTRICT NO. 428 GREAT BEND, KANSAS
KPERS Retirement Contributions Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
State Aid	$ 3,955,062	**3,920,142**	4,350,568	(430,426)
Expenditures				
Instruction	2,808,094	**2,783,300**	3,088,904	(305,604)
Student Support Services	217,528	**215,608**	239,281	(23,673)
Instructional Support Services	59,326	**58,802**	65,259	(6,457)
General Administration	197,753	**196,007**	217,528	(21,521)
School Administration	237,304	**235,209**	261,034	(25,825)
Operations and Maintenance	237,304	**235,209**	261,034	(25,825)
Student Transportation Services	79,101	**78,403**	87,011	(8,608)
Food Operations Services	118,652	**117,604**	130,517	(12,913)
Total Expenditures	3,955,062	**3,920,142**	4,350,568	(430,426)
Receipts Over (Under) Expenditures	-	**-**		
Unencumbered Cash - Beginning	-	**-**		
Unencumbered Cash - Ending	$ -	**-**		

UNIFIED SCHOOL DISTRICT NO. 428 GREAT BEND, KANSAS
Title I, Part A Improving the Academic Achievement of Disadvantaged Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

		Prior Year Actual	**Current Year Actual**
Receipts			
Federal Aid	$	624,700	**1,065,555**
Expenditures			
Instruction		110,273	**528,025**
Instructional Support Services		563,902	**349,171**
General Administration		67,106	**55,498**
Indirect Costs		8,200	**8,080**
Total Expenditures		749,481	**940,774**
Receipts Over (Under) Expenditures		(124,781)	**124,781**
Unencumbered Cash - Beginning		-	**(124,781)**
Unencumbered Cash - Ending	$	(124,781)	**-**

UNIFIED SCHOOL DISTRICT NO. 428 GREAT BEND, KANSAS
Title I, Part C Migrant Education Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

		Prior Year Actual	**Current Year Actual**
Receipts			
Federal Aid	$	68,250	**75,075**
Expenditures			
Instruction		33,152	**39,512**
Student Support Services		28,602	**30,050**
General Administration		6,496	**5,513**
Total Expenditures		68,250	**75,075**
Receipts Over (Under) Expenditures		-	**-**
Unencumbered Cash - Beginning		-	**-**
Unencumbered Cash - Ending	$	-	**-**

UNIFIED SCHOOL DISTRICT NO. 428 GREAT BEND, KANSAS
Title II, Part A Teacher Quality Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

		Prior Year Actual	**Current Year Actual**
Receipts			
Federal Aid	$	110,441	**137,371**
Expenditures			
Instruction		110,441	**137,371**
Receipts Over (Under) Expenditures		-	**-**
Unencumbered Cash - Beginning		-	**-**
Unencumbered Cash - Ending	$	-	**-**

UNIFIED SCHOOL DISTRICT NO. 428 GREAT BEND, KANSAS
Title III, Part A English Language Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

		Prior Year Actual	**Current Year Actual**
Receipts			
Federal Aid	$	47,322	**44,938**
Expenditures			
Instruction		47,322	**44,938**
Receipts Over (Under) Expenditures		-	**-**
Unencumbered Cash - Beginning		-	**-**
Unencumbered Cash - Ending	$	-	**-**

UNIFIED SCHOOL DISTRICT NO. 428 GREAT BEND, KANSAS
Title IV, Part A Student Support and Academic Enrichment Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

		Prior Year Actual	**Current Year Actual**
Receipts			
Federal Aid	$	48,861	**50,453**
Reimbursements		1,418	**423**
Total Receipts		50,279	**50,876**
Expenditures			
Instruction		50,279	**50,876**
Receipts Over (Under) Expenditures		-	**-**
Unencumbered Cash - Beginning		-	**-**
Unencumbered Cash - Ending	$	-	**-**

UNIFIED SCHOOL DISTRICT NO. 428 GREAT BEND, KANSAS
Title VI-B Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

		Prior Year Actual	**Current Year Actual**
Receipts			
Federal Aid	$	908,450	**1,379,500**
Expenditures			
Instruction		868,166	**1,103,239**
Special Area Administration Services		112,756	**111,035**
Total Expenditures		980,922	**1,214,274**
Receipts Over (Under) Expenditures		(72,472)	**165,226**
Unencumbered Cash - Beginning		(331,199)	**(403,671)**
Unencumbered Cash - Ending	$	(403,671)	**(238,445)**

UNIFIED SCHOOL DISTRICT NO. 428 GREAT BEND, KANSAS
Early Childhood Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

		Prior Year Actual	**Current Year Actual**
Receipts			
Federal Aid	$	45,000	**54,841**
Expenditures			
Instruction		45,000	**49,841**
Receipts Over (Under) Expenditures		-	**5,000**
Unencumbered Cash - Beginning		(5,000)	**(5,000)**
Unencumbered Cash - Ending	$	(5,000)	**-**

UNIFIED SCHOOL DISTRICT NO. 428 GREAT BEND, KANSAS
Carl Perkins Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

		Prior Year Actual	**Current Year Actual**
Receipts			
Federal Aid	$	42,286	**44,229**
Expenditures			
Instruction		28,599	**26,687**
Instructional Support Staff		8,897	**16,342**
Equipment		5,990	**-**
Total Expenditures		43,486	**43,029**
Receipts Over (Under) Expenditures		(1,200)	**1,200**
Unencumbered Cash - Beginning		-	**(1,200)**
Unencumbered Cash - Ending	$	(1,200)	**-**

UNIFIED SCHOOL DISTRICT NO. 428 GREAT BEND, KANSAS
Education Foundation Grant Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

		Prior Year Actual	**Current Year Actual**
Receipts			
Revenue From Local Sources	$	22,394	**22,700**
Expenditures			
Instruction		22,394	**22,700**
Receipts Over (Under) Expenditures		-	**-**
Unencumbered Cash - Beginning		-	**-**
Unencumbered Cash - Ending	$	-	-

UNIFIED SCHOOL DISTRICT NO. 428 GREAT BEND, KANSAS
Targeted Improvement Plan Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

		Prior Year Actual	**Current Year Actual**
Receipts			
State Aid	$	171,705	**171,705**
Federal Aid		73,334	**222,526**
Total Receipts		245,039	**394,231**
Expenditures			
Instruction		259,881	**275,068**
Instructional Support Services		11,454	**9,120**
Student Support Services		28,446	**27,332**
School Administration		62,701	**49,763**
Operations and Maintenance		20,160	**20,358**
Total Expenditures		382,642	**381,641**
Receipts Over (Under) Expenditures		(137,603)	**12,590**
Unencumbered Cash - Beginning		-	**(137,603)**
Unencumbered Cash - Ending	$	(137,603)	**(125,013)**

UNIFIED SCHOOL DISTRICT NO. 428 GREAT BEND, KANSAS
ESSER II Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

		Prior Year Actual	**Current Year Actual**
Receipts			
Federal Aid	$	1,228,157	**-**
Expenditures			
Instruction		436,141	**-**
Receipts Over (Under) Expenditures		792,016	**-**
Unencumbered Cash - Beginning		(792,016)	**-**
Unencumbered Cash - Ending	$	-	**-**

UNIFIED SCHOOL DISTRICT NO. 428 GREAT BEND, KANSAS
ESSER III Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

	Prior Year Actual	**Current Year Actual**
Receipts		
Federal Aid	$ 844,500	**4,661,610**
Expenditures		
Instruction	534,548	**682,751**
Student Support Services	58,590	**62,208**
Instructional Support Staff	237,504	**376,182**
Operations and Maintenance	185	**-**
Facilities Acquisition and Construction	-	**2,955,668**
Architectural Engineering Services	-	**306,821**
Other Support Services	316,878	**287,848**
Total Expenditures	1,147,705	**4,671,478**
Receipts Over (Under) Expenditures	(303,205)	**(9,868)**
Unencumbered Cash - Beginning	-	**(303,205)**
Unencumbered Cash - Ending	$ (303,205)	**(313,073)**

UNIFIED SCHOOL DISTRICT NO. 428 GREAT BEND, KANSAS
ESSER II Special Education Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

		Prior Year Actual	**Current Year Actual**
Receipts			
Federal Aid	$	64,000	**64,162**
Payments From Participating Districts		13,638	**41,782**
Total Receipts		77,638	**105,944**
Expenditures			
Instruction		58,685	**94,412**
Receipts Over (Under) Expenditures		18,953	**11,532**
Unencumbered Cash - Beginning		(30,485)	**(11,532)**
Unencumbered Cash - Ending	$	(11,532)	**-**

UNIFIED SCHOOL DISTRICT NO. 428 GREAT BEND, KANSAS
ARP Homeless Children and Youth Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

		Prior Year Actual	**Current Year Actual**
Receipts			
Federal Aid	$	8,789	**5,297**
Expenditures			
Instruction		8,789	**8,430**
Receipts Over (Under) Expenditures		-	**(3,133)**
Unencumbered Cash - Beginning		-	**-**
Unencumbered Cash - Ending	$	-	**(3,133)**

UNIFIED SCHOOL DISTRICT NO. 428 GREAT BEND, KANSAS
KDHE COVID Testing Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

		Prior Year Actual	**Current Year Actual**
Receipts			
Federal Aid	$	299	**-**
Expenditures		-	**-**
Receipts Over (Under) Expenditures		299	**-**
Unencumbered Cash - Beginning		(299)	**-**
Unencumbered Cash - Ending	$	-	**-**

UNIFIED SCHOOL DISTRICT NO. 428 GREAT BEND, KANSAS
Grants Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
State Aid	$ -	**42,662**	171,705	(129,043)
Federal Aid	-	**-**	171,705	(171,705)
Donations	141,217	**256,024**	-	256,024
Total Receipts	141,217	**298,686**	343,410	(44,724)
Expenditures				
Instruction	142,771	**310,500**	251,115	59,385
Student Support Services	-	**-**	31,338	(31,338)
(a) Adjustment for Qualifying Budget Credits	-	**-**	256,024	(256,024)
Total Expenditures	142,771	**310,500**	538,477	(227,977)
Receipts Over (Under) Expenditures	(1,554)	**(11,814)**		
Unencumbered Cash - Beginning	78,199	**76,645**		
Unencumbered Cash - Ending	$ 76,645	**64,831**		

(a) Adjustment for Qualifying Budget Credits

Donations Over Amount Budgeted	$ 256,024

UNIFIED SCHOOL DISTRICT NO. 428 GREAT BEND, KANSAS
Recreation Commission General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	$ 1,316,331	**1,384,749**	1,446,535	(61,786)
Delinquent Tax	34,392	**34,438**	20,900	13,538
Motor Vehicle Tax	167,325	**194,877**	120,757	74,120
Recreational Vehicle Tax	-	**50**	3,309	(3,259)
Other Revenue	-	**-**	250,000	(250,000)
Total Receipts	1,518,048	**1,614,114**	1,841,501	(227,387)
Expenditures				
Appropriations	1,518,048	**1,614,114**	1,839,500	(225,386)
Receipts Over (Under) Expenditures	-	**-**		
Unencumbered Cash - Beginning	-	**-**		
Unencumbered Cash - Ending	$ -	**-**		

UNIFIED SCHOOL DISTRICT NO. 428 GREAT BEND, KANSAS
Recreation Commission Employee Benefits Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	$ 289,150	**302,896**	316,440	(13,544)
Delinquent Tax	8,021	**7,675**	4,572	3,103
Motor Vehicle Tax	38,101	**46,223**	28,871	17,352
Recreational Vehicle Tax	-	**12**	791	(779)
Other Revenue	-	**-**	85,000	(85,000)
Total Receipts	335,272	**356,806**	435,674	(78,868)
Expenditures				
Appropriations	335,272	**356,806**	435,000	(78,194)
Receipts Over (Under) Expenditures	-	**-**		
Unencumbered Cash - Beginning	-	**-**		
Unencumbered Cash - Ending	$ -	**-**		

UNIFIED SCHOOL DISTRICT NO. 428 GREAT BEND, KANSAS
Bond and Interest Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	$ 19	**311**	-	311
Delinquent Tax	(463)	**461**	-	461
Total Receipts	(444)	**772**	-	772
Expenditures				
Transfers Out	-	**1,277,276**	1,277,297	(21)
Receipts Over (Under) Expenditures	(444)	**(1,276,504)**		
Unencumbered Cash - Beginning	1,276,948	**1,276,504**		
Unencumbered Cash - Ending	$ 1,276,504	**-**		

UNIFIED SCHOOL DISTRICT NO. 428 GREAT BEND, KANSAS
Special Reserve Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

		Prior Year Actual	**Current Year Actual**
Receipts			
Premiums	$	3,576,369	**3,941,823**
Interest Income		26,247	**33,608**
Transfers In		-	**400,000**
Reimbursements		202,621	**286,338**
Total Receipts		3,805,237	**4,661,769**
Expenditures			
Insurance - Self Insured		5,137,901	**4,858,929**
Receipts Over (Under) Expenditures		(1,332,664)	**(197,160)**
Unencumbered Cash - Beginning		2,783,630	**1,450,966**
Unencumbered Cash - Ending	$	1,450,966	**1,253,806**

UNIFIED SCHOOL DISTRICT NO. 428 GREAT BEND, KANSAS
Agency Funds
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended June 30, 2024

	Beginning Cash Balance	Receipts	Disbursements	**Ending Cash Balance**
High School				
Art Fund	$ 1,572	1,910	1,657	**1,825**
Ag Metals	-	3,685	3,685	**-**
Graphics	615	-	-	**615**
Drafting	-	360	360	**-**
Drama Club	325	9,758	10,266	**(183)**
Future Business Leaders of America	7,585	70	-	**7,655**
Educators Rising	2,197	488	205	**2,480**
Future Farmers of America	6,553	4,409	4,207	**6,755**
Future Farmers of America Scholarship Fund	4,336	-	-	**4,336**
El Sol Dancers	106	438	233	**311**
Jobs for America's Graduates	257	-	154	**103**
Kayettes	4,145	38,052	39,832	**2,365**
Kays Club	2,432	50	20	**2,462**
National Honor Society	1,427	935	1,399	**963**
Panther Paw Shoppe	191	-	7	**184**
GBHS Paw Shop	4,532	2,614	1,927	**5,219**
Presidents' Club	222	-	-	**222**
RAK	1,251	-	1,180	**71**
Robotics Club	2,479	2,755	2,682	**2,552**
World Language Club	3,230	-	-	**3,230**
STUCO	3,170	535	494	**3,211**
Vocational Technology Club	8,116	28	3,109	**5,035**
Zero Reasons Why	-	175	-	**175**
Class of 2023	1,251	-	1,251	**-**
Class of 2024	5,385	-	1,223	**4,162**
Class of 2025	-	7,830	3,564	**4,266**
Total High School	61,377	74,092	77,455	**58,014**
Middle School				
Student Council	1,574	-	344	**1,230**
Music Club	152	314	466	**-**
Art Club	810	-	216	**594**
Miscellaneous	-	55	55	**-**
Yearbook	988	6,978	7,966	**-**
Total Middle School	3,524	7,347	9,047	**1,824**
Total	$ 64,901	81,439	86,502	**59,838**

UNIFIED SCHOOL DISTRICT NO. 428 GREAT BEND, KANSAS
District Activity Funds
Schedule of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended June 30, 2024

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	**Ending Unencumbered Cash Balance**	Add Encumbrances and Accounts Payable	**Ending Cash Balance**
Gate Receipts							
High School							
Athletics	$ 37,276	-	465,683	475,819	**27,140**	30,149	**57,289**
School Projects							
High School							
Forensics	2,111	-	4,620	1,079	**5,652**	-	**5,652**
Theatre	1,679	-	3,891	4,816	**754**	-	**754**
Student Recognition	1,581	-	514	1,091	**1,004**	-	**1,004**
RHOREA	8,707	-	29,174	4,631	**33,250**	-	**33,250**
Vocal Music	5,153	-	2,254	3,564	**3,843**	-	**3,843**
Instrumental Music	12,062	-	35,242	39,068	**8,236**	-	**8,236**
Strings	3,254	-	8,216	1,466	**10,004**	-	**10,004**
Other	7,921	-	19,718	22,502	**5,137**	-	**5,137**
GBHS Cares	1,791	-	976	2,035	**732**	-	**732**
Scholars Bowl	1,008	-	-	-	**1,008**	-	**1,008**
Total High School	45,267	-	104,605	80,252	**69,620**	-	**69,620**
Middle School							
Enrollment	4	-	3,143	3,147	**-**	-	**-**
Concessions	26,857	-	29,435	27,112	**29,180**	-	**29,180**
Agendas/Lost Locks	96	-	15	-	**111**	-	**111**
ID Replacement	3,000	-	914	2,913	**1,001**	-	**1,001**
Student Rewards	195	-	68	263	**-**	-	**-**
Lost Library Books/Textbooks	-	-	93	93	**-**	-	**-**
Chromebook Repairs	-	-	762	722	**40**	-	**40**
GBMS Booster Club Dues	-	-	790	790	**-**	-	**-**
MIM/WIH	-	-	440	440	**-**	-	**-**
Technology Fees	-	-	890	890	**-**	-	**-**
Athletics	145	-	60	-	**205**	-	**205**
Total Middle School	30,297	-	36,610	36,370	**30,537**	-	**30,537**
Total School Projects	75,564	-	141,215	116,622	**100,157**	-	**100,157**
Total District Activity Funds	$ 112,840	-	606,898	592,441	**127,297**	30,149	**157,446**

UNIFIED SCHOOL DISTRICT NO. 428 GREAT BEND, KANSAS

Single Audit Information

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

To the Board of Education
Unified School District No. 428 Great Bend, Kansas
Great Bend, Kansas

We have audited, in accordance with the auditing standards generally accepted in the United States of America, the *Kansas Municipal Audit and Accounting Guide* and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statement of **Unified School District No. 428 Great Bend, Kansas**, as of and for the year ended June 30, 2024, and the related notes to the financial statement, and have issued our report thereon dated February 10, 2025. The report on the audited financial statement was adverse because it was not presented in conformity with accounting principles generally accepted in the United States of America; however, it was unqualified as presented on a prescribed basis of accounting that demonstrates compliance with the cash basis and budget laws of the State of Kansas, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statement, we considered **Unified School District No. 428 Great Bend, Kansas'** internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of **Unified School District No. 428 Great Bend, Kansas'** internal control. Accordingly, we do not express an opinion on the effectiveness of **Unified School District No. 428 Great Bend, Kansas'** internal control.

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

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

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether **Unified School District No. 428 Great Bend, Kansas'** financial statement is free from 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 District's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



ADAMSBROWN, LLC
Certified Public Accountants
Great Bend, Kansas

February 10, 2025

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

To the Board of Education
Unified School District No. 428 Great Bend, Kansas
Great Bend, Kansas

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited **Unified School District No. 428 Great Bend, Kansas'** compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of **Unified School District No. 428 Great Bend, Kansas'** major federal programs for the year ended June 30, 2024. **Unified School District No. 428 Great Bend, Kansas'** major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, **Unified School District No. 428 Great Bend, Kansas** 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 Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of **Unified School District No. 428 Great Bend, Kansas** 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 **Unified School District No. 428 Great Bend, Kansas'** 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 **Unified School District No. 428 Great Bend, Kansas'** federal programs.

Auditors' 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 **Unified School District No. 428 Great Bend, Kansas'** 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 **Unified School District No. 428 Great Bend, Kansas'** 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 **Unified School District No. 428 Great Bend, Kansas'** compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.

- Obtain an understanding of **Unified School District No. 428 Great Bend, Kansas'** 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 **Unified School District No. 428 Great Bend, Kansas'** internal control over compliance. Accordingly, no such opinion is expressed.

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

Report on Internal Control over Compliance

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

Our consideration of internal control over compliance was for the limited purpose described in the Auditors' 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.



ADAMSBROWN, LLC
Certified Public Accountants
Great Bend, Kansas

February 10, 2025

UNIFIED SCHOOL DISTRICT NO. 428 GREAT BEND, KANSAS
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2024

Federal Grantor/ Pass-through Grantor/ Program Title	Federal Assistance Listing Number	Agency or Pass-through Number	Total Federal Expenditures
U.S. Department of Agriculture			
Passed through Kansas Department of Education			
Child Nutrition Cluster			
School Breakfast Program	10.553	D0428	$ 278,562
National School Lunch Program	10.555	D0428	1,134,605
Summer Food Service Program for Children	10.559	D0428	312,946
Fresh Fruit and Vegetable Program	10.582	D0428	95,953
Total Child Nutrition Cluster			1,822,066
Local Food for Schools Cooperative Agreement Program	10.185	D0428	15,522
Child and Adult Care Food Program	10.558	D0428	58,873
Total U.S. Department of Agriculture			1,896,461
U.S. Department of Health and Human Services			
Passed Through Kansas Department of Education			
Temporary Assistance for Needy Families	93.558	D0428	171,705
U.S. Department of Education			
Passed Through Kansas Department of Education			
Special Education Cluster (IDEA)			
Special Education Grants to States	84.027	D0428	1,251,795
Special Education Preschool Grants	84.173	D0428	49,841
Total Special Education Cluster (IDEA)			1,301,636
COVID-19 Funding - Education Stabilization Fund			
Elementary and Secondary School Emergency Relief Fund	84.425D	D0428	52,630
American Rescue Plan - Elementary and Secondary School Emergency Relief (ARP ESSER)	84.425U	D0428	4,674,543
American Rescue Plan - Elementary and Secondary School Emergency Relief - Homeless Children and Youth	84.425W	D0428	5,430
Total Education Stabilization Fund			4,732,603
Title I Grants to Local Educational Agencies	84.010	D0428	963,319
Migrant Education State Grant Program	84.011	D0428	76,783
Career and Technical Education - Basic Grants to States	84.048	D0428	53,723
English Language Acquisition State Grants	84.365	D0428	64,427
Supporting Effective Instruction State Grants	84.367	D0428	145,920
Student Support and Academic Enrichment Program	84.424	D0428	60,994
Total U.S. Department of Education			7,399,405
Total Expenditures of Federal Awards			**$ 9,467,571**

Note - There were no awards made to subrecipients for the year ended June 30, 2024.

See accompanying notes to schedule of expenditures of federal awards.

NOTE 1 – BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards includes the federal grant activity of **Unified School District No. 428 Great Bend, Kansas** 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), *Audits of States, Local Governments, and Non-Profit Organizations*. 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 of the District.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the schedule are presented in accordance with the regulatory basis of accounting. This is 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. Such expenditures are recognized following the cost principles contained in the Uniform Guidance cost principles, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Pass-through entity identifying numbers are presented where available.

NOTE 3 – INDIRECT COST RATE

The District has elected not to use the 10% de minimis cost rate allowed under Section 200.414(f) of the Uniform Guidance.

NOTE 4 – OTHER EXPENDITURES

The District did not receive any federal awards in the form of noncash assistance, insurance, loans, or loan guarantees, and incurred no expenditures in relation thereof for the year ended June 30, 2024.

UNIFIED SCHOOL DISTRICT NO. 428 GREAT BEND, KANSAS
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2024

SECTION I - SUMMARY OF AUDITORS' RESULTS

FINANCIAL STATEMENTS

Type of auditors' report issued on whether the financial statements were prepared in accordance with a special purpose framework that is not in compliance with GAAP. Unmodified

Internal control over financial reporting:

- Material weakness identified? ____ Yes __X__ No
- Significant deficiency identified? ____ Yes __X__ None reported
- Noncompliance material to financial statements noted? ____ Yes __X__ No

FEDERAL AWARDS

Internal control over major programs:

- Material weakness identified? ____ Yes __X__ No
- Significant deficiency identified? ____ Yes __X__ None reported

Type of auditors' report issued on compliance for major programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR section 200.516(a) of the Uniform Guidance? ____ Yes __X__ No

Identification of major programs:

Assistance Listing Number	Name of Federal Program
	Education Stabilization Fund
84.425D	Elementary and Secondary School Emergency Relief Fund
84.425U	American Rescue Plan - Elementary and Secondary School Emergency Relief (ARP ESSER)
84.425W	American Rescue Plan - Elementary and Secondary School Emergency Relief - Homeless Children and Youth (ARP-HCY)

Dollar threshold used to distinguish between Type A and Type B programs: $ 750,000

Auditee qualified as low-risk auditee? ____ Yes __X__ No

UNIFIED SCHOOL DISTRICT NO. 428 GREAT BEND, KANSAS
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2024

SECTION II – FINANCIAL STATEMENT FINDINGS

No matters noted in current year.

SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

No material findings or questioned costs are required to be disclosed under the Uniform Guidance.

Summary Schedule of Prior Audit Findings
For the Year Ended June 30, 2024

SECTION II – FINANCIAL STATEMENT FINDINGS

No matters noted for the year ended June 30, 2023.

SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

Significant Deficiencies

2023-001 – Child Nutrition Cluster – Allowable Activities and Costs/Cost Principles

Condition
During testing of the sponsor claim reimbursement reports, it was found that the District submitted inaccurate meal counts on two monthly reports.

Recommendation
We recommend that the District review its controls related to monthly reimbursement requests for the Child Nutrition Cluster in order to ensure that accurate meal counts are submitted.

Status
Corrected.

2023-002 – Child Nutrition Cluster – Special Tests and Provisions – Verification

Condition
Of the six households selected for testing of verification compliance, two were found to have been incorrectly calculated as being eligible for reduced price meals.

Recommendation
We recommend that the District review its controls related to verification in order to ensure that only eligible households receive free or reduced price meals.

Status
Corrected.