COMANCHE COUNTY UNIFIED SCHOOL DISTRICT NO. 300, COLDWATER, KANSAS

Financial Statement
With Independent Auditors' Report

For the Year Ended June 30, 2024

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INDEPENDENT AUDITORS' REPORT

To the Board of Education
Comanche County Unified School District No. 300, Coldwater, Kansas
Coldwater, Kansas

Adverse and Unmodified Opinions

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of **Comanche County Unified School District No. 300**, **Coldwater, 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) and the *Kansas Municipal Audit and Accounting Guide*. 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 will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statement.

In performing an audit in accordance with GAAS, we:

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

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

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures and unencumbered cash balances (basic financial statement) as a

whole. The summary of regulatory basis expenditures – actual and budget, individual fund schedules of regulatory basis receipts and expenditures – actual and budget, summary of 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.

Comanche County Unified School District No. 300, Coldwater, Kansas' basic financial statement as of and for the year ended June 30, 2023 (not presented herein), was audited by VonFeldt, Bauer & VonFeldt, Chtd. who merged with AdamsBrown, LLC as of November 1, 2023, whose report dated December 29, 2023, expressed an unmodified opinion on the basic financial statement. The 2023 basic financial statement and the other auditor's report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link https://admin.ks.gov/offices/accounts-reports/local-government/municipal-services. The report of the other auditors dated December 29, 2023, stated that the individual fund schedules of regulatory basis receipts and expenditures – actual and budget for the year ended June 30, 2023 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 and in their opinion, was 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.

AdamsBrown, LLC

ADAMSBROWN, LLC
Certified Public Accountants
Larned, Kansas

January 6, 2025

COMANCHE COUNTY UNIFIED SCHOOL DISTRICT NO. 300, COLDWATER, 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 Fund							
General Fund	$ -	-	4,063,752	4,063,752	**-**	310,677	**310,677**
Supplemental General Fund	110,908	-	1,076,022	1,077,222	**109,708**	21,127	**130,835**
Special Purpose Funds							
At-Risk Fund	145,303	-	439,881	463,166	**122,018**	-	**122,018**
Capital Outlay Fund	309,839	11,416	288,233	303,526	**305,962**	30,285	**336,247**
Driver Training Fund	9,335	-	-	-	**9,335**	-	**9,335**
Food Service Fund	112,316	-	378,427	380,479	**110,264**	1,122	**111,386**
Professional Development Fund	4	-	3,263	245	**3,022**	-	**3,022**
Special Education Fund	260,558	-	696,384	696,304	**260,638**	1,586	**262,224**
Career and Postsecondary Education Fund	10,900	-	77,141	77,913	**10,128**	9,804	**19,932**
Gifts and Grants Fund	-	-	22,703	2,671	**20,032**	-	**20,032**
KPERS Special Retirement Fund	-	-	289,071	289,071	**-**	-	**-**
Contingency Reserve Fund	160,251	-	6,860	-	**167,111**	-	**167,111**
Textbook Rental Fund	225,935	-	15,714	35,496	**206,153**	832	**206,985**
Recreation Commission Fund	2,135	-	35,493	-	**37,628**	-	**37,628**
Title I Fund	(22,609)	-	41,259	66,836	**(48,186)**	6,792	**(41,394)**
Title II-A Fund	(2,771)	-	12,937	10,166	**-**	-	**-**
Title IV Fund	(5,668)	-	15,392	20,244	**(10,520)**	-	**(10,520)**
REAP Grant Fund	(32,508)	-	50,422	17,914	**-**	-	**-**
ESSER III Grant Fund	(19,165)	-	11,517	39,338	**(46,986)**	4,895	**(42,091)**
District Activity Funds	32,416	-	207,854	197,939	**42,331**	-	**42,331**
Total Reporting Entity (Excluding Agency Funds)	$ 1,297,179	11,416	7,732,325	7,742,282	**1,298,638**	387,120	**1,685,758**

Composition of Cash		
	NOW Accounts	$ **1,668,364**
	Certificates of Deposit	**150,000**
	Petty Cash	**1,500**
	Total Primary Government	**1,819,864**
	Agency Funds per Schedule 3	**(134,106)**
	Total Reporting Entity (Excluding Agency Funds)	$ **1,685,758**

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

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Comanche County Unified School District No. 300, Coldwater, 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

Comanche County 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. Unaudited 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.

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 Rental Fund, Title I Fund, Title II-A Fund, Title IV Fund, REAP Grant Fund, ESSER III Grant 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

Comanche County Unified School District No. 300, Coldwater, 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 $1,819,864 and the bank balance was $1,859,175. The bank balance was held by two banks resulting in a concentration of credit risk. Of the bank balance, $467,349 was covered by federal depository insurance and $1,391,826 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. **Comanche County Unified School District No. 300, Coldwater, Kansas'** interfund transfers and regulatory authority for the year ended June 30, 2024 were as follows:

From	To	Regulatory Authority	Amount
General Fund	At-Risk Fund	K.S.A. 72-5167	$ 342,931
General Fund	Food Service Fund	K.S.A. 72-5167	70,000
General Fund	Special Education Fund	K.S.A. 72-5167	452,624
General Fund	Contingency Reserve Fund	K.S.A. 72-5167	6,860
Supplemental General Fund	At-Risk Fund	K.S.A. 72-5143	96,950
Supplemental General Fund	Food Service Fund	K.S.A. 72-5143	75,000
Supplemental General Fund	Professional Development Fund	K.S.A. 72-5143	2,239
Supplemental General Fund	Special Education Fund	K.S.A. 72-5143	243,760
Supplemental General Fund	Career and Postsecondary Ed. Fund	K.S.A. 72-5143	73,000

NOTE 5 – LITIGATION

Comanche County Unified School District No. 300, Coldwater, 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

Comanche County Unified School District No. 300, Coldwater, Kansas is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The District has been 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 KASB Risk Management Services, Inc., 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 KASB Risk Management Services, Inc. for its workers compensation insurance coverage. The agreement to participate provides that the KASB Risk Management Services, Inc. will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of $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 KASB Risk Management Services, Inc. management.

Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

NOTE 7 – GRANTS AND SHARED REVENUES

Comanche County Unified School District No. 300, Coldwater, 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 – DEFINED BENEFIT PENSION PLAN

General Information about the Pension Plan

Plan Description

Comanche County Unified School District No. 300, Coldwater, 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 14.88% 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 $289,071 for the year ended June 30, 2024.

Net Pension Liability

At June 30, 2024, the District's proportionate share of the collective net pension liability reported by KPERS was $2,642,019. The net pension liability was measured as of June 30, 2023, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2022, which was rolled forward to June 30, 2023. The District's proportion of the net pension liability was based on the ratio of the District's contributions to KPERS, relative to the total employer and non-employer contributions of the State/School subgroup within KPERS for the fiscal year ended June 30, 2023. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

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

NOTE 9 – OTHER POST EMPLOYMENT BENEFITS

As provided by K.S.A. 12-5040, **Comanche County Unified School District No. 300, Coldwater, Kansas** allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the District is subsidizing the retirees because each participant is charged a level of premium regardless of age. However, the cost of this subsidy has not been quantified in this financial statement.

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.

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 10 – COMPENSATED ABSENCES

Personal Leave

Each teacher who is under a full-time contract for a full school year will be granted thirteen leave days, cumulative to a maximum of sixty-five days. Such leave days may be used for personal illness, injury or personal business leave, limited to three days per contract year. At the close of the school year, a teacher who ended the year with more than sixty-five unused leave days will be compensated for all unused leave days over sixty-five at the rate of $100 per day paid with the final check of the year. Upon a written request, teachers can be compensated for unused personal business leave at a rate of $100 per day paid with the final check of the year. If payment for unused personal business leave is not elected, the unused personal business leave will be applied to the accumulated illness leave for the next school year, provided the maximum limit has not been reached.

Full-time classified employees will be granted thirteen leave days, cumulative to a maximum of sixty-five days. Part-time, nine month employees will be granted twelve leave days, cumulative to a maximum of forty-five days. Such leave days may be used for personal illness, injury or personal business leave, limited to three days per contract year for full-time employees and two days per contract year for part-time employees. At the close of the school year, an employee who ended the year with more than sixty-five days of unused leave will be compensated for all unused leave days over sixty-five at the rate of $20 per day paid with the final check of the year. Upon written request, employees can be compensated for

unused personal business leave at a rate of $45 per day paid with the final check of the year. If payment for unused personal business leave is not elected, the unused personal business leave will be applied to the accumulated illness leave for the next school year, provided the maximum limit has not been reached.

Vacation
Full-time employees will accrue vacation at the rate of one day per month. Full-time employees with more than five years of uninterrupted service will be granted vacation during spring break. Part-time and temporary employees are not eligible for vacation or holiday pay. Vacation pay is equal to the number of hours in the normal work day for each employee. Employees leaving the District shall be paid for accrued vacation time at the employee's regular daily rate of pay.

NOTE 11 – EARLY RETIREMENT

The District has adopted an early retirement plan in order to encourage and facilitate the voluntary early retirement of teachers who may find it necessary or desirable to retire prior to normal retirement age. A teacher is eligible for early retirement if such person is currently a teacher of the school district, will be eligible for KPERS retirement and not more than sixty-four years of age on or before August 31 of the calendar year in which the teacher intends to retire, and is fully vested in the Kansas Public Employee Retirement System; and has a minimum of twenty years full-time employment, the last fifteen years consecutive, in **Comanche County Unified School District No. 300, Coldwater, Kansas**, and is retiring under KPERS. A teacher may apply for early retirement by giving written notice to the Superintendent of Schools and eligibility for early retirement will be determined by the Board of Education. The annual early retirement benefit shall be 20% of the retiree's base contract salary during the last year of employment and is payable for a maximum of five years. All benefits shall terminate when the retiree becomes eligible for full social security benefits or upon death of the retiree. There were $8,342 benefits paid during the year. As of June 30, 2024, there was one employee participating in the program and the liability for early retirement payments as of June 30, 2024 was $41,710.

NOTE 12 – RECLASSIFICATIONS

Certain accounts in the prior year financial statement have been reclassified for comparative purposes to conform with the presentation in the current year financial statement.

NOTE 13 – LONG-TERM DEBT

Comanche County Unified School District No. 300, Coldwater, Kansas has the following types of 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	Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	**Balance End of Year**	Interest Paid
Finance Leases									
2019 Blue Bird Bus	3.40%	9/14/2018	$ 96,223	9/14/2023	$ 20,549	-	20,549	**-**	697
HVAC and Windows	3.05%	4/5/2022	535,764	5/1/2032	448,352	34,913	43,973	**439,292**	13,381
Total Contractual Indebtedness					$ 468,901	34,913	64,522	**439,292**	14,078

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

	YEAR						
	2025	2026	2027	2028	2029	2030 - 2032	**Total**
Principal							
Finance Leases	$ 46,352	51,171	52,744	54,343	56,035	178,647	**439,292**
Interest							
Finance Leases	13,517	11,601	10,029	8,430	6,738	9,669	**59,984**
Total Principal and Interest	$ **59,869**	**62,772**	**62,773**	**62,773**	**62,773**	**188,316**	**499,276**

COMANCHE COUNTY UNIFIED SCHOOL DISTRICT NO. 300, COLDWATER, KANSAS

Regulatory-Required Supplementary Information

Schedule 1

COMANCHE COUNTY UNIFIED SCHOOL DISTRICT NO. 300, COLDWATER, 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)
General Funds						
General Fund	$ 3,577,882	(177,565)	663,435	4,063,752	**4,063,752**	-
Supplemental General Fund	1,122,141	(44,919)	-	1,077,222	**1,077,222**	-
Special Purpose Funds						
Preschool Aged At-Risk Fund	45,000	-	-	45,000	**-**	(45,000)
At-Risk Fund	649,734	-	-	649,734	**463,166**	(186,568)
Capital Outlay Fund	633,914	-	-	633,914	**303,526**	(330,388)
Driver Training Fund	9,335	-	-	9,335	**-**	(9,335)
Food Service Fund	484,665	-	-	484,665	**380,479**	(104,186)
Professional Development Fund	11,416	-	-	11,416	**245**	(11,171)
Special Education Fund	1,047,895	-	-	1,047,895	**696,304**	(351,591)
Career and Postsecondary Education Fund	78,875	-	-	78,875	**77,913**	(962)
Gifts and Grants Fund	25,000	-	-	25,000	**2,671**	(22,329)
KPERS Special Retirement Fund	330,718	-	-	330,718	**289,071**	(41,647)
Recreation Commission Fund	82,000	-	-	82,000	**-**	(82,000)

COMANCHE COUNTY UNIFIED SCHOOL DISTRICT NO. 300, COLDWATER, 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 Production Tax	$ 40,962	**19,427**	50,000	(30,573)
Local Sources				
Reimbursements	673,685	**663,435**	-	663,435
State Aid				
General State Aid	2,863,307	**2,959,516**	3,016,282	(56,766)
Special Education Aid	407,972	**421,374**	511,600	(90,226)
Total Receipts	3,985,926	**4,063,752**	3,577,882	485,870
Expenditures				
Instruction				
Salaries	883,010	**908,155**	841,675	66,480
Employee Benefits	698,648	**768,911**	373,828	395,083
Other Purchased Services	22,611	**23,651**	25,000	(1,349)
Supplies	129,930	**114,273**	140,000	(25,727)
Other	-	**544**	352	192
Student Support Services				
Salaries	87,377	**91,455**	107,523	(16,068)
Employee Benefits	38,605	**37,552**	16,600	20,952
Supplies	411	**-**	425	(425)
Instructional Support Staff				
Salaries	46,570	**53,685**	49,375	4,310
Employee Benefits	4,102	**4,163**	8,550	(4,387)
Purchased Professional Services	1,679	**-**	-	-
Other Purchased Services	-	**9,634**	-	9,634
Supplies	4,875	**4,224**	4,875	(651)
General Administration				
Salaries	148,431	**146,798**	180,404	(33,606)
Employee Benefits	57,292	**56,587**	36,325	20,262
Purchased Professional Services	21,610	**22,724**	22,000	724
Other Purchased Services	2,697	**2,323**	4,975	(2,652)
Supplies	24,462	**13,575**	25,000	(11,425)
Other	22,525	**44,432**	25,000	19,432
School Administration				
Salaries	232,893	**247,809**	246,875	934
Employee Benefits	131,847	**120,170**	46,900	73,270
Other Purchased Services	6,924	**7,919**	7,000	919
Supplies	21,251	**38,614**	22,000	16,614
Central Services				
Salaries	45,393	**46,967**	48,125	(1,158)
Employee Benefits	$ 39,244	**39,485**	12,675	26,810

COMANCHE COUNTY UNIFIED SCHOOL DISTRICT NO. 300, COLDWATER, 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)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Expenditures (Continued)				
Operations and Maintenance				
Supplies	$ 42,419	**-**	-	-
Property	64,314	**-**	-	-
Transportation Supervision				
Salaries	49,605	**52,970**	52,725	245
Employee Benefits	31,649	**43,161**	6,733	36,428
Vehicle Operating Services				
Salaries	106,032	**117,654**	105,675	11,979
Employee Benefits	43,111	**27,443**	21,042	6,401
Other Purchased Services	17,926	**18,613**	18,000	613
Supplies	78,791	**64,821**	78,000	(13,179)
Other	-	**2,282**	-	2,282
Vehicle and Maintenance Services				
Salaries	1,366	**-**	1,450	(1,450)
Employee Benefits	135	**-**	175	(175)
Purchased Property Services	35,439	**60,743**	35,000	25,743
Other	909	**-**	1,000	(1,000)
Operating Transfers				
To At-Risk	330,013	**342,931**	404,000	(61,069)
To Food Service	97,367	**70,000**	97,000	(27,000)
To Special Education	414,463	**452,624**	511,600	(58,976)
To Contingency Reserve	-	**6,860**	-	6,860
Adjustment to Comply with Legal Max	-	**-**	(177,565)	177,565
Legal General Fund Budget	3,985,926	**4,063,752**	3,400,317	663,435
(a) Adjustment for Qualifying Budget Credits	-	**-**	663,435	(663,435)
Total Expenditures	3,985,926	**4,063,752**	4,063,752	-
Receipts Over (Under) Expenditures	-	**-**		
Unencumbered Cash - Beginning	-	**-**		
Unencumbered Cash - Ending	$ -	**-**		

(a) Adjustment for Qualifying Budget Credits

Reimbursements Over Amount Budgeted	$ 663,435

COMANCHE COUNTY UNIFIED SCHOOL DISTRICT NO. 300, COLDWATER, 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 Property Tax	$ 764,076	**790,302**	838,175	(47,873)
Delinquent Tax	4,455	**10,916**	15,859	(4,943)
Motor Vehicle Tax	56,199	**59,551**	54,464	5,087
Recreational Vehicle Tax	389	**263**	358	(95)
Commercial Vehicle Tax	1,145	**838**	1,089	(251)
State Aid				
Supplemental State Aid	182,559	**214,152**	223,082	(8,930)
Total Receipts	1,008,823	**1,076,022**	1,133,027	(57,005)
Expenditures				
Instruction				
Supplies	-	**23,025**	-	23,025
Other	-	**-**	98,616	(98,616)
Operations and Maintenance Transportation				
Salaries	161,685	**176,030**	131,400	44,630
Employee Benefits	51,740	**49,186**	51,750	(2,564)
Purchased Property Services	68,377	**128,539**	71,900	56,639
Other Purchased Services	69,808	**83,222**	73,000	10,222
Supplies	141,950	**126,271**	146,000	(19,729)
Operating Transfers				
To Preschool Aged At-Risk	-	**-**	45,000	(45,000)
To At-Risk	115,647	**96,950**	100,000	(3,050)
To Driver Training	2,525	**-**	-	-
To Food Service	60,550	**75,000**	53,000	22,000
To Professional Development	3,000	**2,239**	10,000	(7,761)
To Special Education	275,256	**243,760**	275,000	(31,240)
To Career and Postsecondary Education	56,400	**73,000**	66,475	6,525
To Textbook Rental	32,100	-	-	-
Adjustment to Comply with Legal Max	-	-	(44,919)	44,919
Total Expenditures	1,039,038	**1,077,222**	1,077,222	-
Receipts Over (Under) Expenditures	(30,215)	**(1,200)**		
Unencumbered Cash - Beginning	141,123	**110,908**		
Unencumbered Cash - Ending	$ 110,908	**109,708**		

COMANCHE COUNTY UNIFIED SCHOOL DISTRICT NO. 300, COLDWATER, KANSAS
Preschool Aged At-Risk Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Operating Transfers				
From Supplemental General	$ -	-	45,000	(45,000)
Expenditures				
Instruction				
Other Purchased Services	-	-	45,000	(45,000)
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash - Beginning	-	-		
Unencumbered Cash - Ending	$ -	-		

COMANCHE COUNTY UNIFIED SCHOOL DISTRICT NO. 300, COLDWATER, KANSAS
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				
Operating Transfers				
From General	$ 330,013	**342,931**	404,000	(61,069)
From Supplemental General	115,647	**96,950**	100,000	(3,050)
Total Receipts	445,660	**439,881**	504,000	(64,119)
Expenditures				
Instruction				
Salaries	404,758	**457,090**	429,050	28,040
Employee Benefits	5,945	**6,076**	39,050	(32,974)
Supplies	35,377	**-**	36,450	(36,450)
Other	-	**-**	145,184	(145,184)
Total Expenditures	446,080	**463,166**	649,734	(186,568)
Receipts Over (Under) Expenditures	(420)	**(23,285)**		
Unencumbered Cash - Beginning	145,723	**145,303**		
Unencumbered Cash - Ending	$ 145,303	**122,018**		

COMANCHE COUNTY UNIFIED SCHOOL DISTRICT NO. 300, COLDWATER, 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 Property Tax	$ 283,082	**249,459**	231,940	17,519
Delinquent Tax	2,300	**3,926**	5,877	(1,951)
Motor Vehicle Tax	19,408	**21,305**	19,583	1,722
Recreational Vehicle Tax	135	**94**	128	(34)
Commercial Vehicle Tax	405	**310**	392	(82)
Local Sources				
Other Receipts from Local Sources	42,129	**-**	50,000	(50,000)
State Aid				
Capital Outlay State Aid	8,742	**13,139**	13,139	-
Total Receipts	356,201	**288,233**	321,059	(32,826)
Expenditures				
Instruction				
Property	36,375	**28,840**	50,000	(21,160)
School Administration				
Property	2,725	**1,594**	10,000	(8,406)
Operations and Maintenance				
Salaries	-	**-**	40,000	(40,000)
Employee Benefits	41,617	**41,693**	45,200	(3,507)
Property	177,926	**175,427**	200,000	(24,573)
Transportation				
Property	-	**-**	100,000	(100,000)
Vehicle and Maintenance Services				
Purchased Property Services	5,112	**-**	10,000	(10,000)
Facility Acquisition and Construction Services				
Other	29,745	**55,972**	178,714	(122,742)
Total Expenditures	293,500	**303,526**	633,914	(330,388)
Receipts Over (Under) Expenditures	62,701	**(15,293)**		
Unencumbered Cash - Beginning	247,138	**309,839**		
Prior Year Cancelled Encumbrances	-	**11,416**		
Unencumbered Cash - Ending	$ 309,839	**305,962**		

COMANCHE COUNTY UNIFIED SCHOOL DISTRICT NO. 300, COLDWATER, 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				
State Safety Aid	$ 2,660	**-**	-	-
Operating Transfers				
From Supplemental General	2,525	**-**	-	-
Total Receipts	5,185	**-**	-	-
Expenditures				
Instruction				
Salaries	5,147	**-**	5,450	(5,450)
Employee Benefits	-	**-**	450	(450)
Supplies	38	**-**	50	(50)
Other	-	**-**	3,385	(3,385)
Total Expenditures	5,185	**-**	9,335	(9,335)
Receipts Over (Under) Expenditures	-	**-**		
Unencumbered Cash - Beginning	9,335	**9,335**		
Unencumbered Cash - Ending	$ 9,335	**9,335**		

COMANCHE COUNTY UNIFIED SCHOOL DISTRICT NO. 300, COLDWATER, 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				
Local Sources				
Interest on Idle Funds	$ 3,343	**37,062**	3,000	34,062
Food Sales	66,143	**71,707**	77,547	(5,840)
Other Receipts from Local Sources	1,061	**1,084**	5,000	(3,916)
State Aid				
State Food Assistance	1,860	**1,607**	1,433	174
Federal Aid				
Child Nutrition Program	158,962	**121,967**	131,823	(9,856)
Operating Transfers				
From General	97,367	**70,000**	97,000	(27,000)
From Supplemental General	60,550	**75,000**	53,000	22,000
Total Receipts	389,286	**378,427**	368,803	9,624
Expenditures				
Food Service Operation				
Salaries	63,604	**71,551**	67,425	4,126
Employee Benefits	78,885	**77,674**	81,125	(3,451)
Other Purchased Services	3	**-**	-	-
Food and Supplies	200,751	**214,426**	207,000	7,426
Property	8,200	**16,782**	8,250	8,532
Other	22	**46**	120,865	(120,819)
Total Expenditures	351,465	**380,479**	484,665	(104,186)
Receipts Over (Under) Expenditures	37,821	**(2,052)**		
Unencumbered Cash - Beginning	74,495	**112,316**		
Unencumbered Cash - Ending	$ 112,316	**110,264**		

COMANCHE COUNTY UNIFIED SCHOOL DISTRICT NO. 300, COLDWATER, 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				
State Aid				
Professional Development Aid	$ 390	**1,024**	1,412	(388)
Operating Transfers				
From Supplemental General	3,000	**2,239**	10,000	(7,761)
Total Receipts	3,390	**3,263**	11,412	(8,149)
Expenditures				
Instructional Support Staff				
Salaries	-	**-**	5,000	(5,000)
Employee Benefits	-	**-**	410	(410)
Other Purchased Services	3,386	**245**	4,000	(3,755)
Other	-	**-**	2,006	(2,006)
Total Expenditures	3,386	**245**	11,416	(11,171)
Receipts Over (Under) Expenditures	4	**3,018**		
Unencumbered Cash - Beginning	-	**4**		
Unencumbered Cash - Ending	$ 4	**3,022**		

COMANCHE COUNTY UNIFIED SCHOOL DISTRICT NO. 300, COLDWATER, 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				
Federal Aid				
ESSER II	$ 10,684	**-**	-	-
Operating Transfers				
From General	414,463	**452,624**	511,600	(58,976)
From Supplemental General	275,256	**243,760**	275,000	(31,240)
Total Receipts	700,403	**696,384**	786,600	(90,216)
Expenditures				
Instruction				
Other Purchased Services				
Assessments	255,813	**267,562**	273,000	(5,438)
Flow-thru	393,134	**411,818**	470,000	(58,182)
Other	10,684	**-**	-	-
Supplies	-	**170**	1,500	(1,330)
Other	-	**-**	251,395	(251,395)
Vehicle Operating Services				
Salaries	6,513	**6,895**	29,500	(22,605)
Employee Benefits	2,602	**2,648**	2,500	148
Other Purchased Services	-	**1,107**	9,000	(7,893)
Supplies	-	**6,104**	11,000	(4,896)
Total Expenditures	668,746	**696,304**	1,047,895	(351,591)
Receipts Over (Under) Expenditures	31,657	**80**		
Unencumbered Cash - Beginning	228,901	**260,558**		
Unencumbered Cash - Ending	$ 260,558	**260,638**		

COMANCHE COUNTY UNIFIED SCHOOL DISTRICT NO. 300, COLDWATER, KANSAS
Career and Postsecondary Education Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Local Sources				
Other Receipts from Local Sources	$ -	**2,641**	-	2,641
Federal Aid				
Vocational Aid	1,500	**1,500**	1,500	-
Operating Transfers				
From Supplemental General	56,400	**73,000**	66,475	6,525
Total Receipts	57,900	**77,141**	67,975	9,166
Expenditures				
Instruction				
Salaries	32,138	**43,405**	35,675	7,730
Employee Benefits	19,595	**20,705**	19,050	1,655
Supplies	7,697	**13,803**	13,250	553
Other	-	**-**	10,900	(10,900)
Total Expenditures	59,430	**77,913**	78,875	(962)
Receipts Over (Under) Expenditures	(1,530)	**(772)**		
Unencumbered Cash - Beginning	12,430	**10,900**		
Unencumbered Cash - Ending	$ 10,900	**10,128**		

COMANCHE COUNTY UNIFIED SCHOOL DISTRICT NO. 300, COLDWATER, KANSAS
Gifts and 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)

		Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts					
Local Sources					
Other Receipts from Local Sources	$	10,559	**22,703**	25,000	(2,297)
Expenditures					
Operations and Maintenance					
Purchased Professional Services		13,666	**2,671**	25,000	(22,329)
Receipts Over (Under) Expenditures		(3,107)	**20,032**		
Unencumbered Cash - Beginning		3,107	**-**		
Unencumbered Cash - Ending	$	-	**20,032**		

COMANCHE COUNTY UNIFIED SCHOOL DISTRICT NO. 300, COLDWATER, KANSAS
KPERS Special Retirement 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				
KPERS Aid	$ 287,581	**289,071**	330,718	(41,647)
Expenditures				
Instruction				
Employee Benefits	169,446	**244,261**	184,685	59,576
Student Support Services				
Employee Benefits	10,872	**4,268**	14,737	(10,469)
Instructional Support Staff				
Employee Benefits	5,794	**4,268**	7,453	(3,185)
General Administration				
Employee Benefits	18,468	**6,401**	24,726	(18,325)
School Administration				
Employee Benefits	28,977	**8,535**	33,836	(25,301)
Central Services				
Employee Benefits	5,648	**-**	6,596	(6,596)
Operations and Maintenance				
Employee Benefits	20,117	**12,803**	23,492	(10,689)
Student Transportation Services				
Employee Benefits	20,345	**-**	25,952	(25,952)
Food Service				
Employee Benefits	7,914	**8,535**	9,241	(706)
Total Expenditures	287,581	**289,071**	330,718	(41,647)
Receipts Over (Under) Expenditures	-	**-**		
Unencumbered Cash - Beginning	-	**-**		
Unencumbered Cash - Ending	$ -	**-**		

COMANCHE COUNTY UNIFIED SCHOOL DISTRICT NO. 300, COLDWATER, 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			
Operating Transfers			
From General	$	-	**6,860**
Expenditures			
Operations and Maintenance			
Supplies		157,581	**-**
Receipts Over (Under) Expenditures		(157,581)	**6,860**
Unencumbered Cash - Beginning		317,832	**160,251**
Unencumbered Cash - Ending	$	160,251	**167,111**

COMANCHE COUNTY UNIFIED SCHOOL DISTRICT NO. 300, COLDWATER, KANSAS
Textbook Rental 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			
Local Sources			
Rental Fees and Books	$	19,681	**15,714**
Other Receipts from Local Sources		74	**-**
Operating Transfers			
From Supplemental General		32,100	**-**
Total Receipts		51,855	**15,714**
Expenditures			
Instruction			
Supplies		51,852	**35,496**
Receipts Over (Under) Expenditures		3	**(19,782)**
Unencumbered Cash - Beginning		225,932	**225,935**
Unencumbered Cash - Ending	$	225,935	**206,153**

COMANCHE COUNTY UNIFIED SCHOOL DISTRICT NO. 300, COLDWATER, KANSAS
Recreation Commission Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Property Tax	$ 35,062	**32,839**	28,993	3,846
Delinquent Tax	288	**491**	734	(243)
Motor Vehicle Tax	2,426	**2,112**	2,450	(338)
Recreational Vehicle Tax	17	**12**	16	(4)
Commercial Vehicle Tax	51	**39**	49	(10)
Local Sources				
Other Receipts from Local Sources	-	**-**	10,000	(10,000)
Total Receipts	37,844	**35,493**	42,242	(6,749)
Expenditures				
Community Service Operations	37,838	**-**	82,000	(82,000)
Receipts Over (Under) Expenditures	6	**35,493**		
Unencumbered Cash - Beginning	2,129	**2,135**		
Unencumbered Cash - Ending	$ 2,135	**37,628**		

COMANCHE COUNTY UNIFIED SCHOOL DISTRICT NO. 300, COLDWATER, KANSAS
Title I 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		
Other Federal Grants Thru State	$ 30,860	**41,259**
Expenditures		
Instruction		
Salaries	28,090	**37,309**
Employee Benefits	20,903	**26,519**
Other Purchased Services	985	**744**
Supplies	3,491	**2,264**
Total Expenditures	53,469	**66,836**
Receipts Over (Under) Expenditures	(22,609)	**(25,577)**
Unencumbered Cash - Beginning	-	**(22,609)**
Unencumbered Cash - Ending	$ (22,609)	**(48,186)**

COMANCHE COUNTY UNIFIED SCHOOL DISTRICT NO. 300, COLDWATER, KANSAS
Title II-A 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			
Other Federal Grants Thru State	$	6,522	**12,937**
Expenditures			
Instruction			
Employee Benefits		37	-
Other Purchased Services		41	-
Instructional Support Staff			
Other Purchased Services		11,757	**10,166**
Total Expenditures		11,835	**10,166**
Receipts Over (Under) Expenditures		(5,313)	**2,771**
Unencumbered Cash - Beginning		2,542	**(2,771)**
Unencumbered Cash - Ending	$	(2,771)	**-**

COMANCHE COUNTY UNIFIED SCHOOL DISTRICT NO. 300, COLDWATER, KANSAS
Title IV 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			
Other Federal Grants Thru State	$	-	**15,392**
Expenditures			
Instruction			
Supplies		14,070	**20,244**
Receipts Over (Under) Expenditures		(14,070)	**(4,852)**
Unencumbered Cash - Beginning		8,402	**(5,668)**
Unencumbered Cash - Ending	$	(5,668)	**(10,520)**

COMANCHE COUNTY UNIFIED SCHOOL DISTRICT NO. 300, COLDWATER, KANSAS
REAP 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			
Federal Aid			
US Department of Education	$	-	**50,422**
Expenditures			
Instruction			
Supplies		32,508	**17,914**
Receipts Over (Under) Expenditures		(32,508)	**32,508**
Unencumbered Cash - Beginning		-	**(32,508)**
Unencumbered Cash - Ending	$	(32,508)	**-**

COMANCHE COUNTY UNIFIED SCHOOL DISTRICT NO. 300, COLDWATER, KANSAS
ESSER II 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			
Federal Aid			
Other Federal Grants Thru State	$	124,574	**-**
Expenditures			
Operations and Maintenance			
Purchased Property Services		124,574	-
Receipts Over (Under) Expenditures		-	**-**
Unencumbered Cash - Beginning		-	**-**
Unencumbered Cash - Ending	$	-	**-**

COMANCHE COUNTY UNIFIED SCHOOL DISTRICT NO. 300, COLDWATER, KANSAS
ESSER III 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		
Local Sources		
Other Receipts from Local Sources	$ 417	**-**
Federal Aid		
Other Federal Grants Thru State	342,306	**11,517**
Total Receipts	342,723	**11,517**
Expenditures		
Instruction		
Salaries	8,687	**7,550**
Supplies	4,212	**27,133**
General Administration		
Purchased Professional Services	13,540	**4,319**
Operations and Maintenance		
Purchased Property Services	184,115	**-**
Vehicle Operating Services		
Salaries	-	**336**
Total Expenditures	210,554	**39,338**
Receipts Over (Under) Expenditures	132,169	**(27,821)**
Unencumbered Cash - Beginning	(151,334)	**(19,165)**
Unencumbered Cash - Ending	$ (19,165)	**(46,986)**

COMANCHE COUNTY UNIFIED SCHOOL DISTRICT NO. 300, COLDWATER, KANSAS
Agency Funds
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended June 30, 2024

Fund	Beginning Cash Balance	Receipts	Disbursements	**Ending Cash Balance**
South Central High School				
FCCLA	$ 2,560	1,779	1,261	**3,078**
Forensics	5,397	2,950	3,550	**4,797**
Esports	-	1,077	90	**987**
National Honor Society	1,305	-	538	**767**
After Prom	8,891	9,255	8,632	**9,514**
STUCO	4,446	6,326	7,270	**3,502**
Journalism	4,410	5,284	4,062	**5,632**
Culinary Applications	150	-	150	**-**
FCA	2,145	-	47	**2,098**
FFA	28,880	37,252	38,264	**27,868**
Community Adoption Program	-	1,583	110	**1,473**
Cheerleaders	(1,818)	29,994	6,878	**21,298**
Class of 2023	396	-	396	**-**
Class of 2024	1,773	778	2,378	**173**
Class of 2025	11,401	2,090	9,699	**3,792**
Class of 2026	1,910	12,742	-	**14,652**
Class of 2027	-	7,640	4,476	**3,164**
Student Activity	3,593	259	1,033	**2,819**
Faculty	114	135	50	**199**
Vocal Music	7,044	603	200	**7,447**
Scholars Bowl	2,651	175	-	**2,826**
Total South Central High School	85,248	119,922	89,084	**116,086**
South Central Elementary/Middle School				
Cheerleaders	(1,776)	7,258	2,760	**2,722**
Pep Club	6,639	150	1,212	**5,577**
Band	4,094	2,992	2,251	**4,835**
Student Activity	(201)	2,941	743	**1,997**
Faculty	647	251	74	**824**
Vocal Music	965	1,100	-	**2,065**
Total South Central Elementary/Middle School	10,368	14,692	7,040	**18,020**
Total Agency Funds	$ 95,616	134,614	96,124	**134,106**

COMANCHE COUNTY UNIFIED SCHOOL DISTRICT NO. 300, COLDWATER, KANSAS
District Activity Funds
Schedule of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended June 30, 2024

Fund	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	**Ending Cash Balance**
South Central High School							
Athletics	$ 3,748	-	25,083	21,784	7,047	-	**7,047**
Concessions	698	-	26,069	24,593	2,174	-	**2,174**
Library	906	-	12	-	918	-	**918**
Student Fees	3,985	-	32,897	30,280	6,602	-	**6,602**
Annual	1,376	-	553	1,929	-	-	**-**
Interest	3,963	-	4,517	939	7,541	-	**7,541**
Sales Tax	249	-	7,177	7,203	223	-	**223**
South Central Community Grant	2,755	-	3,600	6,092	263	-	**263**
Revtrak Fees	65	-	-	65	-	-	**-**
Total South Central High School	17,745	-	99,908	92,885	24,768	-	**24,768**
South Central Elementary/Middle School							
Athletics	(176)	-	9,532	7,890	1,466	-	**1,466**
Trip Fund	329	-	2,350	2,595	84	-	**84**
Student Fees	5,599	-	70,313	70,343	5,569	-	**5,569**
Interest	1,374	-	1,238	912	1,700	-	**1,700**
Big G Box Tops	761	-	101	175	687	-	**687**
Sales Tax	-	-	1,901	1,887	14	-	**14**
Concessions	2,023	-	19,305	16,741	4,587	-	**4,587**
F.O.L.K.S.	4,059	-	1,250	1,998	3,311	-	**3,311**
Pupil Enrichment Program	11	-	1,456	1,456	11	-	**11**
South Central Community Grant	691	-	500	1,057	134	-	**134**
Total South Central Elementary/Middle School	14,671	-	107,946	105,054	17,563	-	**17,563**
Total District Activity Funds	$ 32,416	-	207,854	197,939	42,331	-	**42,331**