Unified School District Number 452

Johnson City, Kansas

FINANCIAL STATEMENT

WITH REGULATORY - REQUIRED SUPPLEMENTARY INFORMATION

and

INDEPENDENT AUDITOR'S REPORT

For the Year Ended June 30, 2024

Unified School District Number 452
Johnson City, Kansas
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For the Year Ended June 30, 2024

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104 N. Main / P.O. Box 885
Ulysses, Kansas 67880
Office (620) 356-4951

Medill & Thooft, CPA

117 N. Main
Lakin, Kansas 67860
Fax (620) 353-1018

INDEPENDENT AUDITOR'S REPORT

Superintendent and Board of Education
Unified School District Number 452
Johnson City, Kansas 67855

Adverse and Unmodified Opinions

We have audited the accompanying financial statement of the Unified School District Number 452 which comprise the statement of receipts, expenditures, and unencumbered cash as of June 30, 2024, and the related notes to the financial statement.

Adverse Opinion on U.S. Generally Accepted Accounting Principles
In our opinion, because of the significance of the matter discussed in the Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles section of our report, the financial statement referred to above does not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of the Unified School District Number 452, as of June 30, 2024, or changes in net position, or cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting
In our opinion, the financial statement referred to above present fairly, in all material respects, the aggregate cash and unencumbered cash balance of the Unified School District Number 452, 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* as 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, and the *Kansas Municipal Audit and Accounting Guide*. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statement section of our report. We are required to be independent of the Unified School District Number 452, 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 Opinions on U.S. Generally Accepted Accounting Principles
As described in Note 1 of the financial statement, the financial statement is prepared by the Unified School District Number 452, on the basis of the financial reporting provisions of *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 and pervasive.

Responsibilities of Management for the Financial Statement

Management is responsible for the preparation and fair presentation of the 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 financial statement that are 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 Unified School District Number 452'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 double shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statement

Our objectives are to obtain reasonable assurance about whether the financial statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. 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 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 generally accepted 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 Unified School District Number 452'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 Unified School District Number 452'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, schedule of regulatory basis receipts and expenditures - agency funds, schedule of receipts, expenditures, and unencumbered cash – district activity funds (Schedules 1, 2, 3, and 4, as listed in the table of contents) are presented for analysis and are not a required part of the basic financial statement, however, are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide.* Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of the Unified School District Number 452 as of and for the year ended June 30, 2023 (not presented herein), and have issued our reported thereon dated November 3, 2023, which contained an unmodified opinion on the basic financial statement. The 2023 basic financial statement and our accompanying report are not presented herein but are available in electronic form from the web site of the Kansas Department of Administration at the following link: http://admin.ks.gov/offices/oar/municipal-services. The 2023 actual column (2023 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures – actual and budget for the year ended June 30, 2023 (Schedule 2 as listed in the table of contents) is presented for the 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.

Medill and Thooft, CPA

MEDILL & THOOFT, CPA
Ulysses, Kansas

December 18, 2024

Unified School District Number 452

Johnson City, Kansas

Summary Statement of Receipts, Expenditures and Unencumbered Cash

Regulatory Basis

For the Year Ended June 30, 2024

Funds	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add: Encumbrances And Accounts Payable	Ending Cash Balance
General Funds:						
General	$ -	$ 4,417,267	$ 4,417,267	$ -	$ 332,069	$ 332,069
Supplemental General	93,249	1,252,855	1,312,775	33,329	169,788	203,117
Special Purpose Funds:						
Preschool-Aged At-Risk	-	65,000	65,000	-	3,987	3,987
At-Risk Fund (K-12)	147,454	769,833	612,340	304,947	30,953	335,900
Bilingual Education	-	195,000	195,000	-	2,934	2,934
Capital Outlay	1,787,053	478,384	613,510	1,651,927	239,225	1,891,152
Driver Training	1,235	14,930	14,201	1,964	-	1,964
Food Service	82,380	266,874	297,012	52,242	4,040	56,282
Professional Development	5,171	5,370	2,456	8,085	-	8,085
Special Education	68,811	473,293	472,106	69,998	-	69,998
Career and Postsecondary Education	-	100,000	100,000	-	7,128	7,128
KPERS Special Retirement	-	399,706	399,706	-	-	-
Contingency Reserve	725,675	-	-	725,675	-	725,675
Recreation Commission	-	188,138	184,000	4,138	-	4,138
Rec. Comm. Emp. Benefits	1,758	18,536	20,000	294	-	294
State, Federal and Other Grants	(41,018)	443,791	391,128	11,645	10,908	22,553
District Activity	3,966	277,032	273,710	7,288	-	7,288
Trust Fund:						
Scholarship and Awards	1,393	102	1,435	60	-	60
	$ 2,877,127	$ 9,366,111	$ 9,371,646	$ 2,871,592	$ 801,032	$ 3,672,624

Composition of Cash:	Checking	$ 1,840,634
	Timed Deposits	2,036,995
	Total Cash	3,877,629
	Agency Funds per Schedule 3	(205,005)
	Total Reporting Entity (Exluding Agency Funds)	$ 3,672,624

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

UNIFIED SCHOOL DISTRICT NUMBER 452

Johnson City, Kansas
Notes to the Financial Statement
June 30, 2024

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

a) Financial Reporting Entity

Unified School District Number 452, Johnson City, Kansas, operates as a municipal corporation in accordance with the laws of the State of Kansas. The District is governed by an elected seven-member board. This regulatory financial statement presents Unified School District Number 452 (the District), the municipality but does not include its related municipal entity. The related municipal entity, which was established to benefit the District and/or its constituents, has been elected by the board not to be included in the District's reporting entity.

Related Municipal Entity

1. Recreation Commission – Stanton County Recreation Commission oversees recreational activities. The recreation commission operates as a separate governing body, but the USD levies the taxes for the recreation commission and the recreation commission has only the powers granted by statute, K.S.A. 12-1928. The recreation commission cannot purchase real property but can acquire real property by gift.

b) 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 regulatory receipt sources (other than Capital Project and tax levies for long- term debt) that are intended for specified purposes.

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

Capital Project Fund – used to account for the debt proceeds and other financial resources to be used for acquisition or construction of major capital facilities or equipment.

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

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

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

c) Basis of Accounting

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

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

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

d) Budgetary Information

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

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

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 hearing for this year.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in regulatory receipts other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication, the hearing may be held and the governing body may amend the budget at that time. The District had a budget amendment for Capital Outlay 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 receipts are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments by the City 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 projects funds, trust funds and the following special purpose funds:

Contingency Reserve Fund, Scholarships and Awards Fund, and State, Federal and Other Grants Fund.

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.

e) Reimbursements

The District records reimbursable expenditures in the fund that makes the disbursement and records reimbursements as revenue to the fund. For purposes of budgetary comparisons, the expenditures are properly reflected as offset by the reimbursements. Expenditures for the year ended June 30, 2024, in the amount of $88,397 is classified as reimbursed expenses in the General Fund. These expenditures are for general purposes and are exempt from the budget law under K.S.A. 72-5390.

NOTE 2 – DEPOSITS AND INVESTMENTS

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

NOTE 2 – DEPOSITS AND INVESTMENTS, CONTINUED

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

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

Custodial Credit Risk - Deposits. Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. State statutes require the District's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City or the Federal Home Loan Bank of Topeka except during designated "peak periods" when required coverage is 50%. The District does not use designated "peak periods".

At June 30, 2024 the carrying amount of the District's deposits, including certificates of deposit, was $3,672,624 and the bank balance was $4,136,835. The bank balance was held by two banks resulting in a concentration of credit risk. Of the bank balance, $2,746,615 was covered by federal depository insurance, $1,027,147 was collateralized with securities held by the pledging financial institution's' agents in the Municipality's name, and the balance of $363,073 was unsecured.

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 of this type at June 30, 2024.

NOTE 3 – RETIREMENT PLAN

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

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 before 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 contribution 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% 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.

NOTE 3 – RETIREMENT PLAN, CONTINUED

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 billon 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 KEPRS-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, $600 million was transferred in May/June 2022.

In addition, Senate Bill 421 authorizes two additional transfer 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 of retired District employees. The District received and remitted amounts equal to the statutory contribution rate, which totaled $282,622 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 $3,537,997. 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 contribution 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 the 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 4 – OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS

a) Other Post-Employment Benefits. As provided by K.S.A. 12-5040, the District allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the District is subsidizing the retirees because each participant is charged a level 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.

b) Sick Leave. Full time certified employees shall be granted seven (7) working days each year at full salary for personal illness, illness of family members, medical and dental appointments. Sick leave shall carryover a maximum of thirty (30) working days for each staff member. Any sick leave days over the thirty (30) days will be reimbursed for each day over the limit at a rate of $100 a day, not to exceed $1,200 attendance bonus. Certified employees using three or less sick days during the school year received a $400 bonus for outstanding attendance.

c) *Personal Leave.* Certified employees shall be allowed five (5) days of personal leave per year. Personal leave is not accumulative. At the end of the school year, the board of education compensates the certified employee for any of the personal days not used at the rate of $100 a day.

NOTE 4 – OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS, CONTINUED

d) Bereavement Leave. Each certified employee may use his/her accumulated sick leave and his/her extended sick leave for reason of death of a relative of the employee or the employee's spouse. Such use shall be limited to one (1) day annually. More time may be granted upon the discretion of the superintendent. This leave does not carryover each year.

NOTE 5 – COMMITMENTS AND CONTINGENCIES

The District has two (4) employees participating in a program which allows the employees to go back to college and complete additional courses in order to be qualified for the position of teacher or instructor. The agreements for the positions state the District will pay a maximum amount of expenses related to the additional education required in the amount of $10,000 for each teacher and $5,000 for drivers education instructor. In exchange for the District cost supplementing these individuals, the employee must work for the District for a set number of years after achieving the new position, the years are as follows: the teacher or instructor must work for the USD for three (3) year from the date they have earned their teaching certificate. The District has one (1) employee that has participated in this program and received their certifications and are now completing their time to fulfill the service requirement of the contract. If the number of years' service condition is not met or the employee quits, the employee is required to reimburse the District on a prorated basis for the school expenses.

NOTE 6 – COMPLIANCE WITH KANSAS STATUTES

Reference made herein to the statutes are not intended as interpretations of law but are offered for consideration of the Director of Accounts and Reports, Kansas Department of Administration and interpretation by legal repetition of the District.

The district had deposits with statutorily authorized financial institutions not adequately secured as required by K.S.A. 9-1402 and K.S.A. 9-1405.

There are no other statutory and cash or budget law violation for the year ending June 30, 2024.

NOTE 7 – INTERFUND TRANSFERS

Interfund operating transfers are as follows:

From	To	Statutory Authority	Amount
General Fund	Bilingual Education	K.S.A. 72–6428	$ 65,000
General Fund	Capital Outlay	K.S.A. 72–6428	162,257
General Fund	Drivers Training	K.S.A. 72–6428	5,000
General Fund	Food Service	K.S.A. 72–6428	1,000
General Fund	Professional Development	K.S.A. 72–6428	5,000
General Fund	Special Education	K.S.A. 72–6428	373,293
General Fund	Career and Postsecondary Education	K.S.A. 72–6428	20,000
General Fund	Preschool-Aged At-Risk	K.S.A. 72–6428	39,000
General Fund	At Risk (K-12)	K.S.A. 72–6428	613,613
Supplemental General Fund	Bilingual Education	K.S.A. 72–6428	130,000
Supplemental General Fund	Drivers Education	K.S.A. 72–6428	5,000
Supplemental General Fund	Special Education	K.S.A. 72–6428	100,000
Supplemental General Fund	Career and Postsecondary Education	K.S.A. 72–6428	80,000
Supplemental General Fund	Preschool-Aged At-Risk	K.S.A. 72–6428	26,000
Supplemental General Fund	At Risk (K–12)	K.S.A. 72–6428	156,220

NOTE 8 – CLAIMS, JUDGEMENTS AND RISK MANAGEMENT

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

NOTE 8 – CLAIMS, JUDGEMENTS AND RISK MANAGEMENT, CONTINUED

that any disallowed expenditures or overpayments, if any, will not have a material effect on the individual governmental funds or the overall financial position of the District.

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

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The District has purchased commercial insurance for these potential risks. There have been no significant reductions in insurance coverage in the 2024 fiscal year, and there were no settlements that exceeded insurance coverage in the past three years.

NOTE 9 – SUBSEQUENT EVENTS

Management has evaluated subsequent events through the date of this report. Management’s evaluation concluded that there are no subsequent events that are required to be recognized, but one event is to be disclosed in this financial statement.

The District paid Johnson Controls, Inc. $75,762 on September 16, 2024, for the final HVAC project cost.

REGULATORY-REQUIRED SUPPLEMENTAL INFORMATION

Schedule 1

Unified School District Number 452
Johnson City, Kansas
Summary of Expenditures - Actual and Budget (Budgeted Funds Only)
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	$4,311,571	$ 17,299	$ 88,397	$4,417,267	$ 4,417,267	$ -
Supplemental General	1,312,775	-	-	1,312,775	1,312,775	-
Special Purpose Funds:						
Preschool-Aged At-Risk	65,000			65,000	65,000	-
At-Risk Fund (K-12)	878,112			878,112	612,340	(265,772)
Bilingual Education	195,000			195,000	195,000	-
Capital Outlay	1,271,719			1,271,719	613,510	(658,209)
Driver Training	15,960			15,960	14,201	(1,759)
Food Service	324,603			324,603	297,012	(27,591)
Professional Development	10,000			10,000	2,456	(7,544)
Special Education	482,130			482,130	472,106	(10,024)
Career and Postsecondary Education	100,000			100,000	100,000	-
KPERS Special Retirement	426,288			426,288	399,706	(26,582)
Recreation Commission	184,000			184,000	184,000	-
Rec. Comm. Emp. Benefits	20,000			20,000	20,000	-

Unified School District Number 452
Johnson City, 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)
Receipts				
Mineral Taxes	$ 68,823	$ 10,186	$ -	$ 10,186
State Special Education Aid	260,340	293,293	284,694	8,599
General State Aid	3,767,161	4,025,391	4,026,877	(1,486)
Reimbursed Expenses	94,225	88,397	-	88,397
Total Receipts	4,190,549	4,417,267	$ 4,311,571	$ 105,696
Expenditures				
Instruction	1,116,200	1,280,323	1,088,627	191,696
Student Support Services	18,976	7,927	20,925	(12,998)
Instructional Support Staff	114	-	150	(150)
General Administration	291,048	314,277	312,400	1,877
School Administration	408,300	411,011	421,250	(10,239)
Central Services	72,710	75,935	76,590	(655)
Operations and Maintenance	793,469	751,543	818,973	(67,430)
Vehicle Operating Services	260,766	250,548	288,150	(37,602)
Vehicle & Maintenance Services	37,517	41,540	38,000	3,540
Funds Transfer	1,191,449	1,284,163	1,246,506	37,657
Adjustment to Comply with Legal Max			17,299	(17,299)
Legal General Fund Budget	4,190,549	4,417,267	4,328,870	88,397
Adjustment for Qualifying Budget Credits			88,397	(88,397)
Total Expenditures	4,190,549	4,417,267	$ 4,417,267	-
Receipts Over (Under) Expenditures	-	-		$ 105,696
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	$ -	$ -		

Schedule 2-2

Unified School District Number 452
Johnson City, 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)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Receipts				
Advalorem Taxes	$ 834,495	$ 843,418	$ 67,100	$ 776,318
Back Tax Collections	21,233	5,428	3,976	1,452
Motor Vehicle Tax Collections	79,603	76,022	56,089	19,933
Recreational Vehicle Tax Collections	493	462	321	141
Commercial Vehicle Tax	5,206	2,613	4,116	(1,503)
Supplemental State Aid	346,539	324,912	324,912	-
Total Receipts	1,287,569	1,252,855	$ 456,514	$ 796,341
Expenditures				
Instruction	778,517	643,227	797,024	(153,797)
Instructional Support Staff	-	-	-	-
General Administration	718	205	2,000	(1,795)
School Administration	5,699	8,608	8,100	508
Operations and Maintenance	6,981	163,515	12,500	151,015
Fund Transfers	465,483	497,220	493,151	4,069
Adjustment to Comply with Legal Max			-	-
Legal Supplemental Fund Budget	1,257,398	1,312,775	1,312,775	-
Adjustment for Qualifying Budget Credits			-	-
Total Expenditures	1,257,398	1,312,775	$ 1,312,775	-
Receipts Over (Under) Expenditures	30,171	(59,920)		$ 796,341
Unencumbered Cash, Beginning	63,078	93,249		
Unencumbered Cash, Ending	$ 93,249	$ 33,329		

Unified School District Number 452
Johnson City, 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)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Receipts				
Transfers In	$ 60,000	$ 65,000	$ 65,000	-
Total Receipts	60,000	65,000	$ 65,000	$ -
Expenditures				
Instruction	60,000	65,000	65,000	-
Total Expenditures	60,000	65,000	$ 65,000	-
Receipts Over (Under) Expenditures	-	-		$ -
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	$ -	$ -		

Schedule 2-4

Unified School District Number 452
Johnson City, Kansas
At Risk (K-12) Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Receipts				
Transfers In	$ 669,454	$ 769,833	$ 730,657	$ 39,176
Total Receipts	669,454	769,833	$ 730,657	$ 39,176
Expenditures				
Instruction	522,000	612,340	878,112	(265,772)
Total Expenditures	522,000	612,340	$ 878,112	(265,772)
Receipts Over (Under) Expenditures	147,454	157,493		$ 304,948
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	$ 147,454	$ 157,493		

Unified School District Number 452
Johnson City, 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	Variance Over (Under)
Receipts				
Transfers In	$ 195,000	$ 195,000	$ 195,000	$ -
Total Receipts	195,000	195,000	$ 195,000	$ -
Expenditures				
Instruction	195,000	195,000	195,000	-
Total Expenditures	195,000	195,000	$ 195,000	-
Receipts Over (Under) Expenditures	-	-		$ -
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	$ -	$ -		

Schedule 2-6

Unified School District Number 452
Johnson City, 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				
Advalorem Propety Taxes	$ 222,659	$ 195,159	$ 190,071	$ 5,088
Back Tax Collections	4,188	1,251	1,041	210
Motor Vehicle Tax Collections	14,711	17,797	11,831	5,966
Recreational Vehicle Tax Collections	93	112	68	44
Commercial Vehicle Tax	978	678	869	(191)
Interest	9,979	79,580	-	79,580
Rent Income	6,165	16,250	-	16,250
Sale of Property	-	5,300	-	5,300
Capital Outlay State Aid	44,856	-	-	-
Transfers In	183,095	162,257	183,000	(20,743)
Reimbursements	11,000	-	-	-
Total Receipts	497,724	478,384	$ 386,880	$ 91,504
Expenditures				
Instruction	-	34,410	21,719	12,691
Student Support Services	-	2,192	-	2,192
Instructional Support Staff	8,529	41,841	25,000	16,841
School Administration	-	4,162	-	4,162
Central Services	-	7,500	-	7,500
Operations and Maintenance	41,054	24,679	125,000	(100,321)
Facility Acquisition & Construction Services	231,552	498,726	1,100,000	(601,274)
Legal Capital Outlay Budget	281,135	613,510	1,271,719	(658,209)
Adjustment for Qualifying Budget Credits			-	-
Total Expenditures	281,135	613,510	$ 1,271,719	(658,209)
Receipts Over (Under) Expenditures	216,589	(135,126)		$ 749,713
Unencumbered Cash, Beginning	1,570,464	1,787,053		
Unencumbered Cash, Ending	$ 1,787,053	$ 1,651,927		

Unified School District Number 452
Johnson City, 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)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Receipts				
State Aid	$ 3,220	$ 4,930	$ 4,725	$ 205
Fee Income	4,300	-	-	-
Misellaenous	765	-	-	-
Transfers In	-	10,000	10,000	-
Total Receipts	8,285	14,930	$ 14,725	$ 205
Expenditures				
Instruction	9,398	12,547	14,460	(1,913)
Operations & Maintenance	383	1,654	1,500	154
Total Expenditures	9,781	14,201	$ 15,960	(1,759)
Receipts Over (Under) Expenditures	(1,496)	729		$ 1,964
Unencumbered Cash, Beginning	2,731	1,235		
Unencumbered Cash, Ending	$ 1,235	$ 1,964		

Schedule 2-8

Unified School District Number 452
Johnson City, 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)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Receipts				
State Aid	$ 2,264	$ 2,163	$ 1,863	$ 300
Federal Aid	211,492	196,149	193,725	2,424
Charge for Services	67,441	67,562	70,635	(3,073)
Transfers In	1,000	1,000	1,000	-
Total Receipts	282,197	266,874	$ 267,223	$ (349)
Expenditures				
Food Service Operation	286,761	297,012	324,603	(27,591)
Total Expenditures	286,761	297,012	$ 324,603	(27,591)
Receipts Over (Under) Expenditures	(4,564)	(30,138)		$ 27,242
Unencumbered Cash, Beginning	86,944	82,380		
Unencumbered Cash, Ending	$ 82,380	$ 52,242		

Unified School District Number 452
Johnson City, 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)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Receipts				
State Aid	$ 645	$ 370	$ 1,500	$ (1,130)
Transfers In	5,000	5,000	5,000	-
Total Receipts	5,645	5,370	$ 6,500	$ (1,130)
Expenditures				
Instructional Support Staff	6,272	2,456	10,000	(7,544)
Total Expenditures	6,272	2,456	$ 10,000	(7,544)
Receipts Over (Under) Expenditures	(627)	2,914		$ 6,414
Unencumbered Cash, Beginning	5,798	5,171		
Unencumbered Cash, Ending	$ 5,171	$ 8,085		

Schedule 2-10

Unified School District Number 452
Johnson City, 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)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Receipts				
Federal Aid	$ 9,440	$ -	$ -	$ -
Transfers In	443,382	473,293	450,000	23,293
Total Receipts	452,822	473,293	$ 450,000	$ 23,293
Expenditures				
Cooperative Special Education	440,580	449,612	480,130	(30,518)
ESSERS Payment - CARES Act	9,440	-	-	-
Instruction	2,052	492	-	492
Vehicle Services & Maintenance Services	2,601	22,002	2,000	20,002
Total Expenditures	454,673	472,106	$ 482,130	(10,024)
Receipts Over (Under) Expenditures	(1,851)	1,187		$ 33,317
Unencumbered Cash, Beginning	70,662	68,811		
Unencumbered Cash, Ending	$ 68,811	$ 69,998		

Unified School District Number 452
Johnson City, 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)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Receipts				
Transfers In	$ 100,000	$ 100,000	$ 100,000	$ -
Total Receipts	100,000	100,000	$ 100,000	$ -
Expenditures				
Instruction	100,000	100,000	100,000	-
Total Expenditures	100,000	100,000	$ 100,000	-
Receipts Over (Under) Expenditures	-	-		$ -
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	$ -	$ -		

Schedule 2-12

Unified School District Number 452
Johnson City, Kansas
KPERS Special Retirement Contribution Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Receipts				
KPERS State Aid	$ 394,711	$ 399,706	$ 426,288	$ (26,582)
Total Receipts	394,711	399,706	$ 426,288	$ (26,582)
Expenditures				
KPERS Employee Benefits	394,711	399,706	426,288	(26,582)
Total Expenditures	394,711	399,706	$ 426,288	(26,582)
Receipts Over (Under) Expenditures	-	-		$ -
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	$ -	$ -		

Unified School District Number 452
Johnson City, 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	Current Year
Receipts		
Transfers In	$ -	$ -
Total Receipts	-	-
Expenditures		
Equipment	-	-
Total Expenditures	-	-
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	725,675	725,675
Unencumbered Cash, Ending	$ 725,675	$ 725,675

Schedule 2-14

Unified School District Number 452
Johnson City, Kansas
Recreation 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)
Receipts				
Ad Valorem Taxes	$ 194,806	$ 170,788	$ 166,202	$ 4,586
Back Taxes	3,489	1,088	910	178
Motor Vehicle Tax	13,113	15,571	10,347	5,224
Recreation Tax	81	98	59	39
Commercial Vehicle Tax	856	593	759	(166)
Other Revenue from Local Source	-	-	11,000	(11,000)
Total Receipts	212,345	188,138	$ 189,277	$ (1,139)
Expenditures				
Transfer to Recreation Commission	212,345	184,000	184,000	-
Total Expenditures	212,345	184,000	$ 184,000	-
Receipts Over (Under) Expenditures	-	4,138		$ (1,139)
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	$ -	$ 4,138		

Unified School District Number 452
Johnson City, 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)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Receipts				
Ad Valorem Taxes	$ 30,531	$ 14,959	$ 16,957	$ (1,998)
Back Taxes	969	219	149	70
Motor Vehicle Tax	4,237	3,240	2,628	612
Recreation Tax	26	19	15	4
Commercial Vehicle Tax	268	99	193	(94)
Other Revenue from Local Source	-	-	500	(500)
Total Receipts	36,031	18,536	$ 20,442	$ (1,906)
Expenditures				
Transfer to Recreation Commission	35,470	20,000	20,000	-
Total Expenditures	35,470	20,000	$ 20,000	-
Receipts Over (Under) Expenditures	561	(1,464)		$ (1,906)
Unencumbered Cash, Beginning	1,197	1,758		
Unencumbered Cash, Ending	$ 1,758	$ 294		

Schedule 2-16

Unified School District Number 452
Johnson City, Kansas
State, Federal and Other Grants Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2022

	Title I	Supporting Effective Instruction	English Language Acquisition	Student Support and Academic Enrichment Program	Federal REAP Monies	ESSER III
Receipts						
Federal Grants	$ 91,876	$ 12,469	$ 12,181	$ 15,327	$ 62,245	$ 169,131
State Aid & Donations	-	-	-	-	-	-
Total Receipts	91,876	12,469	12,181	15,327	62,245	169,131
Expenditures						
Instruction	90,198	12,469	12,181	15,327	32,775	31,574
Instructional Support Staff	1,678	-	-	-	-	-
School Administration	-	-	-	-	-	-
Operations and Maintenace	-	-	-	-	-	125,655
Total Expenditures	91,876	12,469	12,181	15,327	32,775	157,229
Receipts Over (Under) Expenditures	-	-	-	-	29,470	11,902
Unencumbered Cash, Beginning	-	-	-	-	(29,470)	(11,548)
Unencumbered Cash, Ending	$ -	$ -	$ -	$ -	$ -	$ 354

Schedule 2-16

Unified School District Number 452
Johnson City, Kansas
State, Federal and Other Grants Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2019

	Pre=K Pilot Program	Patterson Grant	Contribution and Donations	Total
Receipts				
Federal Grants	$ 10,140	$ -	$ -	$ 373,369
State Aid & Donations	10,140	60,000	282	70,422
Total Receipts	20,280	60,000	282	443,791
Expenditures				
Instruction	20,280	48,709	-	263,513
Instructional Support Staff	-	-	-	1,678
School Administration	-	-	282	282
Operations and Maintenace	-	-	-	125,655
Total Expenditures	20,280	48,709	282	391,128
Receipts Over (Under) Expenditures	-	11,291	-	52,663
Unencumbered Cash, Beginning	-	-	-	(41,018)
Unencumbered Cash, Ending	$ -	$ 11,291	$ -	$ 11,645

Schedule 2-17

Unified School District Number 452
Johnson City, Kansas
Scholarships and Awards Fund
Regulatory Basis
For the Year Ended June 30, 2024

	9-12 Awards	Gifts Elemenary	Total
Receipts			
Interest	$ 102	$ -	$ 102
Miscellaneous Income	-	-	-
Total Receipts	102	-	102
Expenditures			
Scholarships/Awards	1,435	-	1,435
Total Expenditures	1,435	-	1,435
Receipts Over (Under) Expenditures	(1,333)	-	(1,333)
Unencumbered Cash, Beginning	1,344	49	1,393
Unencumbered Cash, Ending	$ 11	$ 49	$ 60

Unified School District Number 452
Johnson City, Kansas
Agency Funds
Schedule of Receipts and Disbursements
Regulatory Basis
For the Year Ended June 30, 2024

Student Organizations	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Elementary:				
Library	$ 482	$ 3,188	$ 3,100	$ 570
S.E.T	674	-	-	674
Subtotal Elementary	1,156	3,188	3,100	1,244
Middle/High School:				
FCCLA	367	-	-	367
Golf	682	305	266	721
Cheerleader	7,745	2,817	7,244	3,318
Drama	1,541	-	-	1,541
Band	1,906	85	50	1,941
Vocal	658	-	20	638
Student Council	3,774	676	1,588	2,862
Volleyball	5,612	7,626	3,745	9,493
National Honor Society	808	1	202	607
Girls BBall	1,332	3,534	1,449	3,417
FBLA	4,865	672	1,093	4,444
Boys BBall	6,410	6,923	3,684	9,649
Football	7,494	20,737	14,117	14,114
Dance	416	2,805	3,219	2
Cross Country	68,085	34,050	23,792	78,343
Scholars Bowl	45	-	-	45
Track	9,607	2,866	5,784	6,689
Art	248	2,379	2,156	471
Forensics	854	-	-	854
Softball	2,653	350	551	2,452
Spanish Club	1,954	-	-	1,954
KAY	3,179	215	518	2,876
Girls Golf	3,187	463	758	2,892
Art Club	2,217	2,402	1,358	3,261
Jr. High Athletics/ Activities	188	-	188	-
Jr. High Cheerleading	991	3,451	466	3,976
JR H Girls Basketball	1,161	2,090	1,996	1,255
JR H Boys Basketball	577	1,255	964	868
JR H Track	601	1,169	1,448	322
Library	282	97	-	379
FFA	12,975	39,470	39,911	12,534
JR. High Football	875	-	-	875
JR High Girls Volleyball	552	250	-	802
Baseball	7,035	3,867	6,538	4,364
Wrestling	438	8,086	5,976	2,548
Powerlifting	1,109	16,801	12,015	5,895
Class of 2023	1,036	(1,036)	-	-
Class of 2024	5,299	172	5,094	377
Class of 2025	5,734	7,589	8,740	4,583
Class of 2026	2,015	5,067	433	6,649
Class of 2027	-	2,558	66	2,492
Staff	1,893	8,805	8,073	2,625
Industrial Arts	261	767	1,028	-
Subtotal Middle/High School	178,661	189,364	164,530	203,495
Sales Tax	125	2,212	2,071	266
Total Agency Funds	$ 179,942	$ 194,764	$ 169,701	$ 205,005

Schedule 4

Unified School District Number 452
Johnson City, Kansas
District Activity Fund
Schedule of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended June 30, 2024

	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add: Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
School Projects:						
Elementary						
Box Tops	$ 624	$ 554	$ -	1,178	$ -	$ 1,178
Band Supplies	-	90	90	-	-	-
Textbook	-	480	480	-	-	-
Elementary Student Fund	2,641	13,622	10,785	5,478	-	5,478
Pop	578	753	814	517	-	517
Faculty	123	-	-	123	-	123
Subtotal	3,966	15,499	12,169	7,296	-	7,296
High/Middle School						
Concessions	-	16,612	16,612	-	-	-
Gate Receipts	-	18,848	18,848	-	-	-
Athletics	-	5,076	5,076	-	-	-
Yearbook	-	2,478	2,486	(8)	-	(8)
Petty Cash	-	205,356	205,356	-	-	-
Textbook	-	4,955	4,955	-	-	-
Chromebook	-	3,523	3,523	-	-	-
Activity Fee	-	3,410	3,888	(478)	-	(478)
PE Shorts/Shirt	-	458	(20)	478	-	478
Officals	-	817	817	-	-	-
Subtotal	-	261,533	261,541	(8)	-	(8)
Total District Activity Fund	$ 3,966	$ 277,032	$ 273,710	$ 7,288	$ -	$ 7,288