UNIFIED SCHOOL DISTRICT NO. 102
CIMARRON, KANSAS

FINANCIAL STATEMENT
with
INDEPENDENT AUDITOR'S REPORT

YEAR ENDED JUNE 30, 2024

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INDEPENDENT AUDITOR'S REPORT

Board of Education
Unified School District No. 102
Cimarron, Kansas

Adverse and Unmodified Opinions

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash of Unified School District No. 102, as of and for the year ended June 30, 2024, and the related notes to the financial statement.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the Basis for Adverse 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 Unified School District No. 102, 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 balances of Unified School District No. 102, 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 A.

Basis for Adverse and Unmodified Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the *Kansas Municipal Audit and Accounting Guide*. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statement section of our report. We are required to be independent of Unified School District No. 102 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 A of the financial statement, the financial statement is prepared by Unified School District No. 102 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 A 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 A; 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, which raise substantial doubt about Unified School District No. 102's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statement

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

In performing an audit in accordance with GAAS, we:

- exercise professional judgement 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 Unified School District No. 102'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, which raise substantial doubt about Unified School District No. 102'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 (basic financial statement) as a whole. The summary of regulatory basis expenditures – actual and budget, individual fund schedules of regulatory basis receipts and expenditures, schedule of regulatory basis receipts, expenditures and unencumbered cash – district activity funds, and summary of regulatory basis receipts and disbursements – agency 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 A.

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of Unified School District No.102 as of and for the year ended June 30, 2023 (not presented herein), and have issued our report thereon dated March 5, 2024, which contained an unmodified opinion on the basic financial statement. The 2023 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the website of the Kansas Department of Administration at the following link: https://admin.ks.gov/offices/accounts-reports/local-government/municipal-services/municipal-audits. The 2023 actual column (2023 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures for the year ended June 30, 2024 (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 A.

Kennedy McKee & Company LLP

January 8, 2025

UNIFIED SCHOOL DISTRICT NO. 102
CIMARRON, KANSAS

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES
AND UNENCUMBERED CASH
REGULATORY BASIS

For the Year Ended June 30, 2024

Fund	Beginning unencumbered cash balance (deficit)	Prior year canceled encumbrances	Receipts
General funds:			
General	$ -	$ 43	$ 5,790,144
Supplemental general	123,498	-	1,755,790
Total general funds	123,498	43	7,545,934
Special purpose funds:			
Preschool-aged at-risk	23,999	-	76,112
At-risk (K-12)	181,338	-	628,523
Bilingual	27,828	-	328,801
Capital outlay	215,420	-	453,212
Driver training	29,363	-	10,661
Food service	134,043	-	364,227
Special education	62,472	-	1,006,657
Career and postsecondary education	36,356	-	167,899
KPERS special retirement contribution	-	-	649,287
Gifts and grants	628,270	-	512,657
ESSER III	(30,569)	-	132,008
ARP - HCY II	-	-	2,055
KS K-12 stay positive test negative	(20,495)	-	74,447
Contingency reserve	155,298	-	116,937
Textbook and student materials revolving	25,150	-	27,874
Title I	-	-	102,253
Migrant education	-	-	39,733
Title II A	-	-	16,552
REAP	-	-	95,342
District activity funds	63,007	-	196,345
Total special purpose funds	1,531,480	-	5,001,582
Bond and interest fund:			
Bond and interest	422,338	-	383,934
Total reporting entity (excluding agency funds)	$ 2,077,316	$ 43	$ 12,931,450

Expenditures	Ending unencumbered cash balance (deficit)	Add encumbrances and accounts payable	Ending cash balance (deficit)
$ 5,790,144	$ 43	$ 44,087	$ 44,130
1,814,200	65,088	-	65,088
7,604,344	65,131	44,087	109,218
80,111	20,000	-	20,000
633,351	176,510	-	176,510
336,629	20,000	-	20,000
340,876	327,756	45,751	373,507
9,595	30,429	17	30,446
374,587	123,683	-	123,683
843,696	225,433	3,153	228,586
167,895	36,360	-	36,360
649,287	-	-	-
236,266	904,661	77,918	982,579
132,135	(30,696)	-	(30,696)
-	2,055	-	2,055
77,234	(23,282)	-	(23,282)
-	272,235	-	272,235
8,883	44,141	-	44,141
102,253	-	-	-
39,733	-	-	-
16,552	-	-	-
95,342	-	-	-
186,760	72,592	-	72,592
4,331,185	2,201,877	126,839	2,328,716
379,275	426,997	-	426,997
$ 12,314,804	$ 2,694,005	$ 170,926	$ 2,864,931

UNIFIED SCHOOL DISTRICT NO. 102
CIMARRON, KANSAS

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH REGULATORY BASIS

For the Year Ended June 30, 2024

	Ending cash balance
Composition of cash balance:	
Activity funds - checking	$ 21,834
Activity funds - money market	131,390
Money market checking	1,992,339
Certificates of deposit	800,000
Flex spending	17,410
Total cash and investments	2,962,973
Agency funds	(98,042)
Total reporting entity (excluding agency funds)	$ 2,864,931

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

UNIFIED SCHOOL DISTRICT NO. 102
CIMARRON, KANSAS

NOTES TO THE FINANCIAL STATEMENT

June 30, 2024

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

This summary of significant accounting policies applied in the preparation of the accompanying financial statement is presented to assist in understanding the District's financial statement. The financial statement, schedules, and notes are representations of the District's management, which is responsible for their integrity and objectivity.

1. Municipal Financial Reporting Entity

   Unified School District No. 102 is a municipal corporation governed by an elected seven-member board. This financial statement presents Unified School District No. 102 (the Municipality). The District has no related municipal entities.

2. 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 funds - the chief operating funds. Used to account for all resources except those required to be accounted for in another fund.

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

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

   Agency funds - used to report assets held by the municipal reporting entity in a purely custodial capacity (student organization funds).

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

3. 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.

4. Budgetary Information

Kansas statutes require that an annual operating budget be legally adopted for the general funds, special purpose funds (unless specifically exempted by statute), and bond and interest 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 fiscal 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 ten days after publication of notice of hearing.

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

If the municipality 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 municipality did hold a revenue neutral rate hearing for this year.

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

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

4. Budgetary Information (Continued)

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 municipality for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year end.

A legal operating budget is not required for the agency funds and the following special purpose funds:

Gifts and grants
Federal grant funds
Contingency reserve
Textbook and student materials revolving
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.

B. COMPLIANCE WITH KANSAS STATUTES

References made herein to the statutes are not intended as interpretations of law but are offered for consideration of the Director of Accounts and Reports, the State Department of Education, and legal representatives of the District.

The cash basis law provided by K.S.A. 10-1113 prohibits the creation of indebtedness in any fund in excess of monies available in that fund. Although certain special purpose grant funds overspent their cash balances, according to K.S.A. 12-1664, the District is not prohibited from financing the federal share of a local program from current funds, if available.

C. 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 to 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.

C. DEPOSITS AND INVESTMENTS (CONTINUED)

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

At June 30, 2024, the District's carrying amount of deposits was $2,962,973 and the bank balance was $3,424,130. Of the bank balance, $250,000 was covered by federal depository insurance and $3,174,130 was collateralized with securities held by the pledging financial institutions' agents in the District's name.

D. LONG-TERM DEBT

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

Issue	Balance beginning of year	Additions/ net change	Reductions/ net change	Balance end of year	Interest paid
General obligation bonds:					
School building bonds - Series 2020					
Issued July 7, 2020					
In the amount of $3,820,000					
At interest rate of 3.00%					
Maturing September 1, 2032	$3,285,000	$ -	$ 285,000	$3,000,000	$ 94,275
Finance leases:					
Telephone security system					
Issued October 1, 2020					
In the amount of $294,754					
At interest rate of 2.26%					
Maturing October 1, 2030	227,014	-	28,104	198,910	4,973
HVAC					
Issued February 19, 2021					
In the amount of $525,000					
At interest rate of 1.88%					
Maturing October 1, 2030	399,706	-	50,109	349,597	7,280
Total finance leases	626,720	-	78,213	548,507	12,253
Total contractual indebtedness	$3,911,720	$ -	$ 363,213	$3,548,507	$ 106,528

Current maturities of general obligation bonds and interest for the next five years and through maturity are as follows:

	Principal due	Interest due	Total due
2025	$ 295,000	$ 85,575	$ 380,575
2026	305,000	76,575	381,575
2027	315,000	67,275	382,275
2028	325,000	57,675	382,675
2029	330,000	47,850	377,850
2030-2033	1,430,000	87,600	1,517,600
Total	$ 3,000,000	$ 422,550	$ 3,422,550

D. LONG-TERM DEBT (CONTINUED)

Current maturity of finance leases and interest for the next five years and in five-year increments through maturity are as follows:

	Principal due	Interest due	Total due
2025	$ 79,798	$ 10,667	$ 90,465
2026	81,416	9,050	90,466
2027	83,067	7,399	90,466
2028	84,751	5,715	90,466
2029	86,470	3,996	90,466
2030-2031	133,005	2,694	135,699
Total	$ 548,507	$ 39,521	$ 588,028

E. OPERATING LEASES

The District has entered into operating lease agreements for copier rentals. Rental payments for the current year totaled $32,082. The operating lease agreements expire at various dates through the year 2027.

The following is an annual schedule of future minimum rental payments under the operating leases:

2025	$ 31,188
2026	30,248
2027	26,004
Total	$ 87,440

F. INTERFUND TRANSACTIONS

Operating transfers were as follows:

From	To	Amount	Regulatory authority
General	At-risk (K-12)	$ 477,763	K.S.A. 72-5167
General	Capital outlay	31,174	K.S.A. 72-5167
General	Special education	537,639	K.S.A. 72-5167
General	Contingency reserve	116,937	K.S.A. 72-5167
Total General		1,163,513	
Supplemental general	Preschool-aged at-risk	64,712	K.S.A. 72-5143
Supplemental general	At-risk (K-12)	150,760	K.S.A. 72-5143
Supplemental general	Bilingual	328,801	K.S.A. 72-5143
Supplemental general	Special education	459,785	K.S.A. 72-5143
Supplemental general	Career and postsecondary education	157,990	K.S.A. 72-5143
Total Supplemental general		1,162,048	
Total transfers		$2,325,561	

G. CAPITAL PROJECTS

Capital project authorizations with approved change orders compared with cash disbursements and accounts payable from inception are as follows:

	Project commitments authorized	Cash disbursements and accounts payable to date	Remaining financial commitment
CHS Classroom Remodel	$ 87,831	$ 87,831	$ -
First Flight Childcare Facility	122,380	-	122,380
Total	$ 210,211	$ 87,831	$ 122,380

H. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS

Other Post-Employment Benefits. As provided by K.S.A. 12-5040, the District allows retirees to participate in the group health insurance plan. 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.

Section 125 Plan. The District offers a Section 125 flexible benefit plan to all eligible employees. It is used for health insurance premiums, other medical costs, and childcare costs. The plan is administered by an independent company.

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

Compensated Absences. The District's policies regarding vacation and sick pay permit full-time classified employees to earn up to 10 days of vacation at the close of the first year and 10 days after each subsequent year of service up to six years. After six years of service, 15 days are earned. After eleven years of service, 20 days are earned. Anniversary dates for vacation purposes are July 1st to correspond with the fiscal year of the District. Vacation time is prorated for new employees who do not complete a full fiscal year of employment on a July 1 through June 30 cycle.

At the beginning of the school year all employees are given a day of sick leave for each month of employment plus one. Sick leave may be accumulated to a total of 70 days. Classified employees who have more than 70 sick days at the beginning of the school year shall be reimbursed at a rate of $20 per day for sick days over 70. In the event of retirement (55 years or older – minimum 15 years in District) or disability of a certified employee, the District will pay for unused sick leave up to a maximum of 50 days in the amount of one-half of a substitute's daily rate at the time of reimbursement. In the event of death, the payment will be made to the beneficiary or beneficiaries as designated by KPERS. The District will pay unused sick leave up to a maximum of 25 days in the case of retirement (no age requirement – minimum 7 years in District) or disability in the amount of one-half of a substitute's daily rate at the time of reimbursement. In the event of death, the payment will be made to the beneficiary or beneficiaries as designated by KPERS.

H. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS (CONTINUED)

The District has a sick leave bank for classified and certified employees that each employee may contribute one day each year and the Board of Education will match the days contributed to the bank. A committee made up of certified employees and the Superintendent shall decide upon the distribution of days. Each year the bank begins with a zero balance of sick days.

I. DEFINED BENEFIT PENSION PLAN

General Information about the Pension Plan

Plan Description. The District participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing, multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, et seq. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in its Comprehensive Annual Financial Report which can be found on the KPERS website at www.kpers.org, 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 after July 1, 2009 and KPERS 3 members were first employed in a covered position on or after January 1, 2015. Effective January 1, 2015, Kansas law established the KPERS member-employee contribution rate of 6% of covered salary for KPERS 1, KPERS 2 and KPERS 3 members. Member contributions are withheld by their employer and paid to KPERS according to the 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 statutory contribution rate (not including the 1% contribution rate for the Death and Disability Program) was 13.88%, and 13.11% respectively, for the fiscal year ended June 30, 2023. The actuarially determined employer contribution rate and the statutory contribution rate was 13.38% and 12.57% respectively, for the fiscal year ended June 30, 2024.

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

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

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

I. DEFINED BENEFIT PENSION PLAN (CONTINUED)

General Information about the Pension Plan (Continued)

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

The State of Kansas is required to contribute the statutory required employer's share except for retired District employees. The District is responsible for the employer's portion of the cost for retired District employees. The District received and remitted amounts equal to the statutory contribution rate, which totaled $649,287 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 $6,090,488. 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.

J. RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The District purchases commercial insurance to cover these risks. There have been no significant reductions in coverage from the prior year. Settled claims from these risks have not exceeded insurance coverage in any of the past three years.

K. CONTINGENCIES

The District receives significant financial assistance from numerous Federal and State governmental agencies in the form of grants and pass-through aid. The disbursement of funds received under these programs generally requires compliance with terms and conditions specified in the grant agreements and is subject to audit. Any disallowed claims resulting from such audits could become a liability of the General Fund or other applicable funds. However, in the opinion of management, any such disallowed claims will not have a material effect on this financial statement.

L. SUBSEQUENT EVENTS

Management has evaluated subsequent events through January 8, 2025, the date on which the financial statement was available to be used. Management's evaluation concluded that there are no subsequent events that are required to be recognized or disclosed in this financial statement.

REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION

UNIFIED SCHOOL DISTRICT NO. 102
CIMARRON, KANSAS

SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended June 30, 2024

Fund	Certified budget	Adjustment to comply with legal maximum budget	Total budget for comparison	Expenditures chargeable to current year	Variance favorable (unfavorable)
General funds:					
General	$ 5,880,710	$ (90,566)	$ 5,790,144	$ 5,790,144	$ -
Supplemental general	1,814,200	-	1,814,200	1,814,200	-
Special purpose funds:					
Preschool-aged at-risk	84,054	-	84,054	80,111	3,943
At-risk (K-12)	898,398	-	898,398	633,351	265,047
Bilingual	345,787	-	345,787	336,629	9,158
Capital outlay	667,905	-	667,905	340,876	327,029
Driver training	32,738	-	32,738	9,595	23,143
Food service	513,560	-	513,560	374,587	138,973
Special education	1,123,928	-	1,123,928	843,696	280,232
Career and postsecondary education	167,895	-	167,895	167,895	-
KPERS special retirement contribution	759,926	-	759,926	649,287	110,639
Bond and interest fund:					
Bond and interest	383,560	-	383,560	379,275	4,285
Total	$ 12,672,661	$ (90,566)	$ 12,582,095	$ 11,419,646	$ 1,162,449

See Independent Auditor's Report.

UNIFIED SCHOOL DISTRICT NO. 102
CIMARRON, 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)

		2024		
	2023	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
State sources:				
Equalization aid	$ 5,115,843	$ 5,277,505	$ 5,360,297	$ (82,792)
Special education aid	470,881	512,639	520,413	(7,774)
Total receipts	5,586,724	5,790,144	$ 5,880,710	$ (90,566)
Expenditures:				
Instruction	2,871,689	2,797,472	$ 2,776,121	$ (21,351)
Student support services	121,496	62,302	132,337	70,035
Instructional support staff	135,075	145,755	139,669	(6,086)
General administration	317,339	345,505	261,635	(83,870)
School administration	367,062	402,866	365,917	(36,949)
Operations and maintenance	467,022	552,069	438,837	(113,232)
Student transportation services	252,776	320,662	260,787	(59,875)
Architectural and engineering services	856	-	1,000	1,000
Transfers to other funds	1,054,048	1,163,513	1,504,407	340,894
Adjustment to comply with legal maximum budget	-	-	(90,566)	(90,566)
Total expenditures	5,587,363	5,790,144	$ 5,790,144	$ -
Receipts over (under) expenditures	(639)	-		
Unencumbered cash, beginning of year	639	-		
Prior year canceled encumbrances	-	43		
Unencumbered cash, end of year	$ -	$ 43		

See Independent Auditor's Report.

UNIFIED SCHOOL DISTRICT NO. 102
CIMARRON, 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)

		2024		
	2023	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Taxes:				
Ad valorem property:				
Tax in process	$ 16,899	$ 19,310	$ 21,683	$ (2,373)
Current tax	981,667	1,001,059	942,431	58,628
Delinquent tax	10,631	10,038	7,629	2,409
Motor vehicle tax	103,839	108,156	111,103	(2,947)
Recreational vehicle tax	2,176	2,213	2,174	39
State aid	585,509	615,014	615,014	-
Total receipts	1,700,721	1,755,790	$ 1,700,034	$ 55,756
Expenditures:				
Instruction	484,220	352,226	$ 536,710	$ 184,484
Student support services	-	4,406	-	(4,406)
General administration	-	27,063	-	(27,063)
Operations and maintenance	230,371	265,457	249,484	(15,973)
Architectural and engineering services	-	3,000	-	(3,000)
Transfers to other funds	951,628	1,162,048	1,028,006	(134,042)
Total expenditures	1,666,219	1,814,200	$ 1,814,200	$ -
Receipts over (under) expenditures	34,502	(58,410)		
Unencumbered cash, beginning of year	84,199	123,498		
Prior year canceled encumbrances	4,797	-		
Unencumbered cash, end of year	$ 123,498	$ 65,088		

See Independent Auditor's Report.

UNIFIED SCHOOL DISTRICT NO. 102
CIMARRON, 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)

		2024		
	2023	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Tuition	$ 8,910	$ 11,400	$ -	$ 11,400
Transfers:				
General	4,611	-	-	-
Supplemental general	71,000	64,712	60,056	4,656
Total receipts	84,521	76,112	$ 60,056	$ 16,056
Expenditures:				
Instruction	60,595	80,111	$ 84,054	$ 3,943
Receipts over (under) expenditures	23,926	(3,999)		
Unencumbered cash, beginning of year	73	23,999		
Unencumbered cash, end of year	$ 23,999	$ 20,000		

See Independent Auditor's Report.

UNIFIED SCHOOL DISTRICT NO. 102
CIMARRON, 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)

		2024		
	2023	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Transfers:				
General	$ 518,000	$ 477,763	$ 550,522	$ (72,759)
Supplemental general	144,628	150,760	166,645	(15,885)
Total receipts	662,628	628,523	$ 717,167	$ (88,644)
Expenditures:				
Instruction	472,804	565,250	$ 884,697	$ 319,447
Student support services	12,944	68,101	13,701	(54,400)
Total expenditures	485,748	633,351	$ 898,398	$ 265,047
Receipts over (under) expenditures	176,880	(4,828)		
Unencumbered cash, beginning of year	4,458	181,338		
Unencumbered cash, end of year	$ 181,338	$ 176,510		

See Independent Auditor's Report.

UNIFIED SCHOOL DISTRICT NO. 102
CIMARRON, KANSAS

BILINGUAL 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)

		2024		
	2023	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Transfers:				
General	$ 26,815	$ -	$ -	$ -
Supplemental general	288,000	328,801	317,959	10,842
Total receipts	314,815	328,801	$ 317,959	$ 10,842
Expenditures:				
Instruction	289,901	336,629	$ 345,787	$ 9,158
Receipts over (under) expenditures	24,914	(7,828)		
Unencumbered cash, beginning of year	2,914	27,828		
Unencumbered cash, end of year	$ 27,828	$ 20,000		

See Independent Auditor's Report.

UNIFIED SCHOOL DISTRICT NO. 102
CIMARRON, 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)

		2024		
	2023	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Taxes:				
Ad valorem property:				
Tax in process	$ 4,624	$ 5,278	$ 5,603	$ (325)
Current tax	268,654	273,513	257,604	15,909
Delinquent tax	2,864	3,390	2,085	1,305
Motor vehicle tax	28,505	29,585	30,391	(806)
Recreational vehicle tax	603	606	594	12
Interest	27,316	46,372	-	46,372
State aid	54,887	61,939	62,278	(339)
Other	22,643	1,355	-	1,355
Transfers:				
General	3,741	31,174	88,000	(56,826)
Total receipts	413,837	453,212	$ 446,555	$ 6,657
Expenditures:				
Instruction	39,523	95,249	$ 40,000	$ (55,249)
Instructional support staff	-	7,536	105,045	97,509
School administration	-	22,174	-	(22,174)
Operations and maintenance	185,648	112,951	427,860	314,909
Student transportation services	-	12,500	-	(12,500)
Debt service:				
Principal	76,660	78,213	80,000	1,787
Interest	13,806	12,253	15,000	2,747
Total expenditures	315,637	340,876	$ 667,905	$ 327,029
Receipts over (under) expenditures	98,200	112,336		
Unencumbered cash, beginning of year	117,220	215,420		
Unencumbered cash, end of year	$ 215,420	$ 327,756		

See Independent Auditor's Report.

UNIFIED SCHOOL DISTRICT NO. 102
CIMARRON, 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)

		2024		
	2023	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Charges for services	$ 4,658	$ 6,166	$ -	$ 6,166
State aid	4,760	4,495	3,375	1,120
Total receipts	9,418	10,661	$ 3,375	$ 7,286
Expenditures:				
Instruction	7,929	9,407	$ 31,938	$ 22,531
Operations and maintenance	652	188	800	612
Total expenditures	8,581	9,595	$ 32,738	$ 23,143
Receipts over (under) expenditures	837	1,066		
Unencumbered cash, beginning of year	28,526	29,363		
Unencumbered cash, end of year	$ 29,363	$ 30,429		

See Independent Auditor's Report.

UNIFIED SCHOOL DISTRICT NO. 102
CIMARRON, 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)

		2024		
	2023	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Federal aid	$ 256,205	$ 222,706	$ 220,143	$ 2,563
State aid	3,280	3,069	2,530	539
Charges for services	147,012	138,452	129,713	8,739
Transfers:				
Supplemental general	-	-	27,131	(27,131)
Total receipts	406,497	364,227	$ 379,517	$ (15,290)
Expenditures:				
Food service operations	354,078	374,587	$ 513,560	$ 138,973
Receipts over (under) expenditures	52,419	(10,360)		
Unencumbered cash, beginning of year	81,624	134,043		
Unencumbered cash, end of year	$ 134,043	$ 123,683		

See Independent Auditor's Report.

UNIFIED SCHOOL DISTRICT NO. 102
CIMARRON, 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)

		2024		
	2023	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Federal aid	$ 13,248	$ -	$ -	$ -
Other	10,160	9,233	-	9,233
Transfers:				
General	500,881	537,639	782,885	(245,246)
Supplemental general	260,000	459,785	278,571	181,214
Total receipts	784,289	1,006,657	$ 1,061,456	$ (54,799)
Expenditures:				
Instruction	727,758	822,046	$ 1,095,095	$ 273,049
Student transportation services	11,851	21,650	28,833	7,183
Total expenditures	739,609	843,696	$ 1,123,928	$ 280,232
Receipts over (under) expenditures	44,680	162,961		
Unencumbered cash, beginning of year	17,792	62,472		
Unencumbered cash, end of year	$ 62,472	$ 225,433		

See Independent Auditor's Report.

UNIFIED SCHOOL DISTRICT NO. 102
CIMARRON, 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)

		2024		
	2023	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Federal aid	$ 310	$ -	$ -	$ -
State aid	4,052	9,909	3,895	6,014
Transfers:				
Supplemental general	163,000	157,990	127,644	30,346
Total receipts	167,362	167,899	$ 131,539	$ 36,360
Expenditures:				
Instruction	131,064	167,895	$ 167,895	$ -
Receipts over (under) expenditures	36,298	4		
Unencumbered cash, beginning of year	58	36,356		
Unencumbered cash, end of year	$ 36,356	$ 36,360		

See Independent Auditor's Report.

UNIFIED SCHOOL DISTRICT NO. 102
CIMARRON, 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)

		2024		
	2023	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
State aid	$ 660,805	$ 649,287	$ 759,926	$ (110,639)
Expenditures:				
Instruction	468,603	451,264	$ 559,229	$ 107,965
Student support services	27,605	27,555	21,582	(5,973)
Instructional support staff	14,941	15,648	15,807	159
General administration	28,355	29,231	29,941	710
School administration	45,625	44,602	52,282	7,680
Operations and maintenance	46,568	45,391	29,790	(15,601)
Student transportation services	19,642	24,949	19,530	(5,419)
Food service operations	9,466	10,647	31,765	21,118
Total expenditures	660,805	649,287	$ 759,926	$ 110,639
Receipts over (under) expenditures	-	-		
Unencumbered cash, beginning of year	-	-		
Unencumbered cash, end of year	$ -	$ -		

See Independent Auditor's Report.

UNIFIED SCHOOL DISTRICT NO. 102
CIMARRON, KANSAS

NON-BUDGETED SPECIAL PURPOSE FUNDS

SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS

For the Year Ended June 30, 2024

	Gifts and grants	ESSER III	ARP - HCY II	KS K-12 stay positive test negative
Receipts:				
Donations	$ 32,032	$ -	$ -	$ -
Windfarm	475,871	-	-	-
Fees	-	-	-	-
Federal aid	-	132,008	2,055	74,447
State aid	4,754	-	-	-
Transfers:				
General	-	-	-	-
Total receipts	512,657	132,008	2,055	74,447
Expenditures:				
Instruction	89,257	69,302	-	-
Student support services	-	49,598	-	47,234
School administration	-	-	-	30,000
Operations and maintenance	147,009	13,235	-	-
Total expenditures	236,266	132,135	-	77,234
Receipts over (under) expenditures	276,391	(127)	2,055	(2,787)
Unencumbered cash (deficit), beginning of year	628,270	(30,569)	-	(20,495)
Unencumbered cash (deficit), end of year	$ 904,661	$ (30,696)	$ 2,055	$ (23,282)

See Independent Auditor's Report.

Contingency reserve	Textbook and student materials revolving	Title I	Migrant education	Title II A	REAP	Total
$ -	$ -	$ -	$ -	$ -	$ -	$ 32,032
-	-	-	-	-	-	475,871
-	27,874	-	-	-	-	27,874
-	-	102,253	39,733	16,552	95,342	462,390
-	-	-	-	-	-	4,754
116,937	-	-	-	-	-	116,937
116,937	27,874	102,253	39,733	16,552	95,342	1,119,858
-	8,883	102,253	32,470	16,552	95,342	414,059
-	-	-	-	-	-	96,832
-	-	-	7,263	-	-	37,263
-	-	-	-	-	-	160,244
-	8,883	102,253	39,733	16,552	95,342	708,398
116,937	18,991	-	-	-	-	411,460
155,298	25,150	-	-	-	-	757,654
$ 272,235	$ 44,141	$ -	$ -	$ -	$ -	$ 1,169,114

UNIFIED SCHOOL DISTRICT NO. 102
CIMARRON, KANSAS

BOND AND INTEREST FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

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

		2024		
	2023	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Taxes:				
Ad valorem property:				
Tax in process	$ 3,978	$ 5,132	$ 6,125	$ (993)
Current tax	260,896	266,030	250,850	15,180
Delinquent tax	2,610	486	2,030	(1,544)
Motor vehicle tax	22,373	28,287	27,242	1,045
Recreational vehicle tax	488	558	533	25
State aid	76,550	83,441	84,381	(940)
Total receipts	366,895	383,934	$ 371,161	$ 12,773
Expenditures:				
Debt service:				
Principal	280,000	285,000	$ 285,000	$ -
Interest	102,750	94,275	98,550	4,275
Bond fees	-	-	10	10
Total expenditures	382,750	379,275	$ 383,560	$ 4,285
Receipts over (under) expenditures	(15,855)	4,659		
Unencumbered cash, beginning of year	438,193	422,338		
Unencumbered cash, end of year	$ 422,338	$ 426,997		

See Independent Auditor's Report.

UNIFIED SCHOOL DISTRICT NO. 102
CIMARRON, 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	Receipts	Expenditures	Ending unencumbered cash balance	Add encumbrances and accounts payable	Ending cash balance
Gate receipts:						
High school:						
Athletics	$ 3,658	$ 61,944	$ 55,833	$ 9,769	$ -	$ 9,769
Athletic student	28,723	42,810	38,285	33,248	-	33,248
Total gate receipts	32,381	104,754	94,118	43,017	-	43,017
School projects:						
High school:						
Annual	-	3,265	3,265	-	-	-
Concession stand	2,695	46,322	48,525	492	-	492
Crime stopper's program	500	-	-	500	-	500
Ind. tech. building	6,616	313	178	6,751	-	6,751
Miscellaneous	-	13,486	13,486	-	-	-
Shop	-	1,230	1,230	-	-	-
Grade school:						
Library	1,938	3,451	3,862	1,527	-	1,527
Mexican fiesta	565	-	-	565	-	565
Student	4,778	12,665	12,965	4,478	-	4,478
Box tops	323	106	-	429	-	429
Carnival	11,914	10,753	8,686	13,981	-	13,981
Bluejay buddies	1,297	-	445	852	-	852
Total school projects	30,626	91,591	92,642	29,575	-	29,575
Total district activity funds	$ 63,007	$ 196,345	$ 186,760	$ 72,592	$ -	$ 72,592

See Independent Auditor's Report.

UNIFIED SCHOOL DISTRICT NO. 102
CIMARRON, 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
Student activity funds:				
High school:				
Band	$ 4,643	$ 5,582	$ 4,492	$ 5,733
Blue jay ink	4,447	3,575	3,682	4,340
Blue jay printing	182	-	-	182
Cheerleaders	4,182	23,867	21,483	6,566
Chess club	302	-	-	302
Educational fund	1,569	2,526	282	3,813
Entrepreneurship	1,212	1,277	789	1,700
Class of 2024	2,455	3,031	5,486	-
Class of 2025	3,586	17,408	15,127	5,867
Class of 2026	1,930	4,919	47	6,802
Class of 2027	515	945	327	1,133
Class of 2028	-	557	10	547
FCCLA	2,216	6,880	5,784	3,312
FFA	8,113	21,730	14,206	15,637
Foreign language club	-	613	-	613
Forensics	1,548	6,070	1,901	5,717
Gifted	290	-	-	290
JH pep club and cheerleaders	2,934	10,189	9,079	4,044
Library	1,237	128	32	1,333
Musical	4,824	17,202	21,909	117
National Honor Society	-	3,403	473	2,930
SADD	1,430	1,762	1,697	1,495
Scholars bowl	683	500	488	695
School/community garden	823	350	797	376
Student council	683	4,725	3,083	2,325
Tech ed	405	69	-	474
TSA	1,729	-	-	1,729
Weight club	2,778	1,950	2,168	2,560
Subtotal high school	54,716	139,258	113,342	80,632
District agency funds:				
Flex spending	18,250	24,593	25,433	17,410
Total agency funds	$ 72,966	$ 163,851	$ 138,775	$ 98,042

See Independent Auditor's Report.