UNIFIED SCHOOL DISTRICT NO. 457
GARDEN CITY, KANSAS

REGULATORY BASIS
FINANCIAL STATEMENT
FOR THE YEAR ENDED JUNE 30, 2024

UNIFIED SCHOOL DISTRICT NO. 457
GARDEN CITY, KANSAS

REGULATORY BASIS FINANCIAL STATEMENT

For the Year Ended June 30, 2024

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GARDEN CITY, KANSAS

REGULATORY BASIS FINANCIAL STATEMENT

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FINANCIAL SECTION

UNIFIED SCHOOL DISTRICT NO. 457
GARDEN CITY, KANSAS
Summary of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended June 30, 2024

	Unencumbered Cash (Deficit) Balance July 1, 2023	Prior Year Canceled Encumbrances	Receipts	Expenditures	Unencumbered Cash (Deficit) Balance June 30, 2024	Outstanding Encumbrances and Accounts Payable	Treasurer's Cash (Deficit) Balance June 30, 2024
General Funds:							
General	$ 374	$ 28,535	$ 60,459,528	$ 60,488,437	$ -	$ 3,962,206	$ 3,962,206
Supplemental General	847,627	-	18,629,134	19,286,190	190,571	1,175,484	1,366,055
Special Purpose Funds:							
At Risk (4 Year Old)	451,053	-	250,000	208,941	492,112	750	492,862
At Risk (K-12)	4,334,417	-	16,977,617	18,397,798	2,914,236	265,024	3,179,260
Bilingual Education	914,567	-	2,103,242	1,953,198	1,064,611	175,950	1,240,561
Virtual Education	437,251	-	443,207	248,773	631,685	31,352	663,037
Capital Outlay	6,527,985	203,077	15,190,756	5,512,717	16,409,101	3,289,784	19,698,885
Driver Training	105,404	-	27,222	26,212	106,414	-	106,414
Food Service	2,223,557	-	4,877,170	5,316,568	1,784,159	12,915	1,797,074
Professional Development	1,475,595	-	31,322	445,073	1,061,844	31,360	1,093,204
Parent Education	-	-	388,945	388,945	-	6,494	6,494
Special Education	1,728,128	-	11,508,386	11,104,742	2,131,772	719,663	2,851,435
Career and Postsecondary Education	260,684	-	1,388,556	1,197,637	451,603	5,319	456,922
Health Care Reserve	472,066	-	14,642,094	12,740,669	2,373,491	752,670	3,126,161
KPERS Special Retirement Contribution	-	-	7,650,430	7,650,430	-	-	-
Contingency Reserve	3,495,000	-	1,000,000	-	4,495,000	-	4,495,000
Textbook Rental	1,479,378	-	1,339,367	175,225	2,643,520	43,975	2,687,495
Grant Activity	(4,467,745)	-	12,370,249	10,144,936	(2,242,432)	434,233	(1,808,199)
District Activities	-	-	1,491,206	1,491,206	-	526,550	526,550
Bond and Interest Funds:							
Bond and Interest	4,515,957	-	7,751,066	7,119,056	5,147,967	-	5,147,967
Agency Funds:							
Interest on Idle Funds	-	-	1,161,113	1,161,113	-	-	-
Payroll	-	-	55,902,772	55,902,772	-	398,473	398,473
Totals (excluding student activity funds) (memorandum only)	$ 24,801,298	$ 231,612	$ 235,583,382	$ 220,960,638	$ 39,655,654	$ 11,832,202	$ 51,487,856

Composition of Cash:	
Commerce Bank	$ 7,032,009
Less outstanding checks	(243,555)
Total cash - Commerce Bank	6,788,454
Equity Bank	1,827,229
Less outstanding checks	(810,080)
Total cash - Equity Bank	1,017,149
Dream First Bank	5,268,141
Less outstanding checks	(1,901)
Total cash - Dream First Bank	5,266,240
Petty cash accounts	250
Investments:	
Repurchase agreements:	
Commerce Bank	34,230,349
U.S. Treasury bills:	
Commerce Bank	4,876,013
Total investments	39,106,362
Total cash and investments	52,178,455
Less student activity funds	(690,599)
Total Treasurer's cash (excluding student activity funds)	$ 51,487,856

The accompanying Notes to the Financial Statement are an integral part of this statement.

1. Summary of significant accounting policies

A. Financial reporting entity

Unified School District No. 457, Garden City, Kansas (the District), is a municipal corporation governed by an elected seven-member board. The financial statement presents Unified School District No. 457, Garden City, Kansas (the municipal financial reporting entity). There are no related municipal entities included in the District's reporting entity because none were established to benefit the District.

B. 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.

C. Regulatory basis fund types

A fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations. The following fund types are used by the District:

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

Capital Project funds – 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 (e.g., enterprise and internal service fund, etc.).

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

1. Summary of significant accounting policies (continued)

C. Regulatory basis fund types (continued)
Agency funds – used to report assets held by the municipal reporting entity in a purely custodial capacity (e.g., interest clearing fund, payroll clearing fund, etc.).

D. Cash and investments
Cash resources of the individual funds are combined to form a pool of cash and investments which is managed by the District (except for investments in the Kansas Municipal Investment Pool). Cash includes amounts in demand deposits, time deposits and certificates of deposit. Investments of the pooled accounts consist primarily of investments with the Kansas Municipal Investment Pool and U.S. government securities carried at cost, which approximates market value. Interest income earned is allocated as designated by the Board.

State statutes authorize the District to invest idle funds in U.S. government securities, temporary notes, no-fund warrants, repurchase agreements and the Kansas Municipal Investment Pool. Investments of the District are stated at fair value which equals cost. The aggregate value of the investments at June 30, 2024, is $39,106,362.

E. Property taxes and special assessments
The determination of assessed valuations and the collections of property taxes for all political subdivisions in the State of Kansas are the responsibility of the counties. The County Appraiser annually determines assessed valuations based on real property transactions as recorded by the Register of Deeds and personal property holdings reported by taxpayers. The County Clerk spreads the annual assessment on the tax rolls and the County Treasurer collects the taxes for all taxing entities within the County.

Taxes are assessed on a calendar year basis, are levied and become a lien on the property on November 1st of each year. The County Treasurer is the tax collection agent for all taxing entities within the County. Property owners have the option of paying one-half or the full amount of the taxes levied on or before December 20th during the year levied with the balance to be paid on or before May 10th of the ensuing year. State statutes prohibit the County Treasurer from distributing the taxes collected in the year levied prior to January 1st of the ensuing year. One-half of the property taxes are due December 20th and distributed to the District by January 20th to finance a portion of the current year's budget. The second half is due May 10th and distributed to the District by June 5th. The District Treasurer draws available funds from the County Treasurer's office at designated times throughout the year.

F. Interfund transactions
Quasi-external transactions (i.e., transactions that would be treated as receipts or expenditures if they involved organizations external to the District, such as internal service fund billings to departments) are accounted for as receipts or expenditures. Transactions that constitute reimbursements to a fund for expenditures initially made from it that are properly applicable to another fund, are recorded as expenditures in the reimbursing fund and as reductions of expenditures in the fund that is reimbursed.

All other interfund transactions, except quasi-external transactions and reimbursements, are reported as transfers.

G. Memorandum totals
Total rows on the financial statement are captioned "memorandum only" to indicate that they are presented only to facilitate financial analysis. No consolidated financial information is presented nor are all required disclosures presented for these amounts.

2. Stewardship, compliance and accountability

A. 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), 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 15th.
2. Publication in local newspaper of the proposed budget and notice of public hearing on the budget on or before August 5th.
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 has been adjusted with adoption of the final budget on or before September 20th. The District 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 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.

A qualified budget adjustment for expenditures outside the legal maximum budget for the General fund exists for juvenile detention center expenditures resulting in additional budget authority as follows:

Fund	Increase
General	$ 71,232

The legal level of budgetary control is the fund level. 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. Regulatory receipts are recognized when cash is received. Expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments by the District for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. All unencumbered appropriations (legal budget expenditure authority) lapse at year end.

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

Health Care Reserve
Contingency Reserve
Textbook Rental

2. Stewardship, compliance and accountability (continued)

A. Budgetary information (continued)
Grant Activity
District Activities

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

B. Compliance with finance related legal and contractual provisions
References made herein to the statutes are not intended as interpretations of the law, but are offered for consideration of the Kansas Department of Administration's Chief Financial Officer, and interpretation by the County Attorney and the legal representation of the District.

There are no known material violations of financial related legal and contractual provisions including Kansas statutes, regulations, contracts, debt covenants, or other agreements for the year ended June 30, 2024. Funds with deficit unencumbered cash balances are discussed in Note 2, Item C.

C. Deficit unencumbered cash
The following fund had a deficit unencumbered cash balance as of June 30, 2024:

Grant Activity	$ (2,242,432)

Grant funds and other reimbursements were due to the District at year end to cover the deficits in these grant funds.

3. Detailed note on all funds

A. Deposits and investments
A reconciliation of cash and investments as shown in the composition of cash on the summary of receipts, expenditures and unencumbered cash on Statement 1 is as follows:

Carrying amount of deposits	$ 13,071,843
Repurchase agreements - Treasury obligations	34,230,349
U.S. Treasury bills	4,876,013
Cash on hand	250
Total cash	$ 52,178,455

At June 30, 2024, the District had the following investments:

		Investment Maturities (in years)		
Investment Type	Fair Value	Less than 1	1-2	Rating
Repurchase agreements - Treasury obligations	$ 34,230,349	$ 34,230,349	$ -	N/A
U.S. Treasury bills	4,876,013	4,876,013	-	N/A
Total fair value	$ 39,106,362	$ 39,106,362	$ -	

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.

3. Detailed note on all funds (continued)

A. 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. The rating of the District's investments is noted above.

Concentration of credit risk

State statutes place no limit on the amount the District may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and K.S.A. 9-1405. The District's allocation of investments as of June 30, 2024, is as follows:

Investments	Percentage of Investments
Treasury obligations	87.53%
U.S. Treasury bills	12.47%

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 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 has no designated "peak periods". All deposits were legally secured at June 30, 2024.

At June 30, 2024, the District's carrying amount of deposits was $13,071,843 and the bank balance was $14,127,379. Of the bank balance, 100% was held by three banks resulting in a concentration of credit risk. Of the bank balance, $5,909,119 was covered by federal depository insurance and $8,218,260 was collateralized with securities held by the pledging financial institutions' agents in the District's name. The District's cash deposits by financial institution and category of coverage at year end are as follows:

	Commerce Bank	Equity Bank	Dream First Bank
FDIC coverage	$ 250,000	$ 390,978	$ 5,268,141
Pledged securities at market value	11,241,929	1,659,202	-
Total coverage	$ 11,491,929	$ 2,050,180	$ 5,268,141
Funds on deposit	$ 7,032,009	$ 1,827,229	$ 5,268,141
Funds at risk	$ -	$ -	$ -

Custodial credit risk - investments

Custodial credit risk for an investment 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.

3. Detailed note on all funds (continued)

B. Capital projects

Capital project authorizations with approved change orders compared to expenditures from inception to June 30, 2024, are as follows:

Project	Authorization	Expenditures to Date	Committed
HVAC improvement project - Plymell Elementary School and Jennie Barker Elementary School	$ 74,000	$ 74,000	$ -
Fire alarm systems - Buffalo Jones Elementary School	97,605	97,605	-
ESCO HVAC project	7,235,768	7,235,768	-
Auditorium and Commons Projection - Garden City High School	74,287	74,287	-
Cafeteria HVAC upgrade - Alta Brown Elementary School	326,288	259,217	-
Track and tennis court resurfacing - Garden City High School	231,000	231,000	-
Re-roof Kenneth Henderson Middle School	883,464	883,464	-
Re-roof Horace Good Middle School	1,209,032	1,209,032	-
Re-roof Alta Brown Elementary School	132,196	132,196	-
HVAC improvement project - Abe Hubert Elementary School	286,500	146,050	127,500
Gym and cafeteria flooring - Charles Stone Intermediate Center	108,340	102,925	-
Gym and cafeteria flooring - Jennie Wilson Elementary School	58,505	55,580	-
Gym floor refinishing - Garden City High School and Kenneth Henderson Middle School	95,314	95,314	-
Safety and security upgrades	166,457	83,394	83,063
Security improvements - Plant Facilities	88,300	88,300	-
Fire alarm system - Abe Hubert Elementary School	137,450	89,370	48,080
Fire alarm system - Educational Support Center	53,610	53,610	-
Storage building - Plant Facilities	300,593	300,593	-
Playground turf - Garden City Achieve	43,338	43,338	-
Replace and install bleachers - Kenneth Henderson Middle School and Plant Facilities	88,271	88,271	-
Carpet tile flooring - Kenneth Henderson Middle School	131,270	131,270	-
Roofing design fees	116,770	79,985	36,785
Flooring - Charles Stone Intermediate Center	23,702	-	23,702
Flooring - Gertrude Walker Elementary School	42,092	-	42,092
Flooring - Kenneth Henderson Middle School	49,450	-	49,450
Flooring - Victor Ornelas Elementary School	76,856	-	76,856
Air unit replacement - Kenneth Henderson Middle School	37,867	-	37,867
Access points	207,486	-	207,486
Switches	259,106	-	259,106
Uninterruptible power supply	39,227	-	39,227
Elevator modernization	22,491	22,491	-
Transportation HVAC design and upgrade	174,534	-	174,534
Re-roofing - Horace Good Middle School	492,829	-	492,829
Re-roofing - Alta Brown Elementary School	376,300	-	376,300
Re-roofing - Edith Scheuerman Elementary School	760,216	-	760,216
Re-roofing - Florence Wilson Elementary School	430,200	-	430,200
Intercoms and safety measures - Bernadine Sitts Elementary School and Florence Wilson Elementary School	432,376	129,713	302,663
Elevator update - JD Adams Hall	130,677	65,339	65,338
Gym floor refinishing - Horace Good Middle School	68,132	-	68,132
Elevator drive replacement - Abe Hubert Middle School	29,674	-	29,674

3. Detailed note on all funds (continued)

C. Long-term debt

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

	Date of Issue	Maximum Rate	Date of Final Maturity	Amount of Issue	Balance July 1, 2023	Additions	Reductions/ Payments	Balance June 30, 2024	Interest Paid
General obligation bonds payable:									
School building, Series 2015	06-10-15	4.000%	09-01-33	$ 9,305,000	$ 7,825,000	$ -	$ 455,000	$ 7,370,000	$ 257,475
School building, Series 2016-A	04-25-16	5.000%	09-01-34	65,080,000	64,630,000	-	160,000	64,470,000	2,526,956
School building, Series 2016-B	05-10-16	5.000%	09-01-24	21,130,000	6,240,000	-	3,495,000	2,745,000	224,625
Total general obligation bonds payable					78,695,000	-	4,110,000	74,585,000	3,009,056
Finance leases payable:									
Energy efficiency equipment	04-29-22	2.883%	05-11-42	12,611,581	12,611,581	-	184,140	12,427,441	545,388
District-wide ClassLink integration	07-01-23	0.000%	06-30-26	220,000	-	220,000	220,000	-	-
Online platform with teaching resources	10-01-23	0.000%	09-30-26	66,096	-	66,096	66,096	-	-
Total finance leases payable					12,611,581	286,096	470,236	12,427,441	545,388
Total long-term debt					$ 91,306,581	$ 286,096	$ 4,580,236	$ 87,012,441	$ 3,554,444

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

	Year								
	2025	2026	2027	2028	2029	2030-2034	2035-2039	2040-2042	Total
Principal:									
General obligation bonds payable	$ 4,490,000	$ 4,865,000	$ 5,260,000	$ 5,735,000	$ 6,220,000	$ 38,665,000	$ 9,350,000	$ -	$ 74,585,000
Finance leases payable	279,581	299,241	393,763	419,788	474,633	2,856,676	3,813,763	3,889,996	12,427,441
Total principal	4,769,581	5,164,241	5,653,763	6,154,788	6,694,633	41,521,676	13,163,763	3,889,996	87,012,441
Interest:									
General obligation bonds payable	2,817,656	2,606,231	2,363,356	2,099,281	1,839,306	5,090,910	151,938	-	16,968,678
Finance leases payable	358,283	350,223	341,596	330,244	318,141	1,367,377	902,932	272,357	4,241,153
Total interest	3,175,939	2,956,454	2,704,952	2,429,525	2,157,447	6,458,287	1,054,870	272,357	21,209,831
Total principal and interest	$ 7,945,520	$ 8,120,695	$ 8,358,715	$ 8,584,313	$ 8,852,080	$ 47,979,963	$ 14,218,633	$ 4,162,353	$ 108,222,272

The fiscal agency balance from unclaimed bonds and coupons as of June 30, 2024, was $30,499.

Legal debt margin

The debt limit per K.S.A. 72-5457 is fourteen percent of the assessed valuation of taxable tangible property within the District, except that such limitation may be modified as provided in article 54, chapter 72 of the Kansas Statutes Annotated. For the year ended June 30, 2024, that amount was $58,242,947. As of June 30, 2024, the total debt outstanding applicable to the limit was $74,585,000, which exceeds the statutory limit. The District obtained an order granting permission by the State to issue additional bonds over the statutory limit.

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3. Detailed note on all funds (continued)

D. Interfund transfers

Interfund operating transfers are as follows:

From	To	Regulatory Authority	
General	At Risk (K-12)	K.S.A. 72-5151(d)	$ 13,386,528
General	Virtual Education	K.S.A. 72-3715	443,207
General	Capital Outlay	K.S.A. 72-5167	8,515,832
General	Parent Education	K.S.A. 72-5167	130,065
General	Special Education	K.S.A. 72-3423	5,030,377
General	Contingency Reserve	K.S.A. 72-5167	1,000,000
General	Textbook Rental	K.S.A. 72-5167	500,000
Supplemental General	At Risk (4 Year Old)	K.S.A. 72-5143	250,000
Supplemental General	At Risk (K-12)	K.S.A. 72-5143(i)(2)	3,591,089
Supplemental General	Bilingual Education	K.S.A. 72-5143(i)(2)	2,103,242
Supplemental General	Special Education	K.S.A. 72-5143	6,000,000
Supplemental General	Career and Postsecondary Education	K.S.A. 72-5143	1,388,556
Supplemental General	Health Care Reserve	K.S.A. 72-5143	1,622,884
Supplemental General	Textbook Rental	K.S.A. 72-5143	500,000
			$ 44,461,780

4. Other information

A. Risk management and self-insurance

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. These risks are covered by commercial insurance purchased from independent third parties. Settled claims from these risks have not exceeded commercial insurance coverage for the past three years.

Beginning in fiscal year 2011, the District has partially self-funded employees' health care costs. "Stop loss" coverage is maintained for claims above an aggregate stop loss of $14,677,326. Payments for medical insurance premiums and self-insured medical costs not covered by the insurance carrier are paid out of the Health Care Reserve Fund as they are billed to the District. The District transfers amounts to this fund based upon projected costs. Claims are then paid out of this fund for uninsured losses as they are filed or incurred. Unencumbered cash balance represents equity designated to pay for future losses.

B. Post-employment health care 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. There is no direct cost to the District under this program.

4. Other information (continued)

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

D. Compensated absences
The District's policy is to recognize the costs of vacations and other compensated absences when actually paid.

The District's policy regarding emergency leave pay permits employees to accumulate leave days at a maximum rate of 12 days per year up to 110 days. Accumulated leave days in excess of 70 (not to exceed 15 days) may be sold to the District at a rate of $143 per day for administration, 100% of base substitute pay per day for certified staff and 75% of base pay for classified staff. Employees retiring under KPERS from the District are paid $25 per day for unused leave time up to 70 days.

The District allows employees to accumulate and carryover up to 40 days of unused vacation leave. Unused vacation leave is payable to employees upon their departure from the District's employment. The District has estimated the dollar amount of accumulated emergency leave pay and unpaid vacation leave at June 30, 2024, at $911,502.

E. Defined benefit 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 Annual Comprehensive Financial Report which can be found on the KPERS website at www.kpers.org or by writing to KPERS (611 South Kansas Ave., 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 (not including 1% contribution rate for the Death and Disability Program) was 13.88% and 13.11% 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.

4. Other information (continued)

E. Defined benefit pension plan (continued)

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

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

In addition, Senate Bill 421 authorized 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 $7,650,430 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 $72,890,312. 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.

4. Other information (continued)

F. Commitments and contingencies

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

Litigation
The District is a party to various claims, none of which is expected to have a material financial impact on the financial statement.

Related party transactions
The District entered into an agreement with a business which employs a board member. The District paid this business $1,060,768 during the year ended June 30, 2024.

Operating leases
In fiscal year 2021 the District entered into an operating lease for copiers at the copier center. Lease payments for the year ended June 30, 2024, amounted to $125,760. Future payments are as follows:

Fiscal Year Ended June 30,	
2025	$ 125,760
Total	$ 125,760

Subsequent events
Subsequent to June 30, 2024, the District entered into a three year subscription lease agreement for cloud calling phone services totaling $534,366. The District is to pay the start-up fees and three year subscription fees up front in the first year, therefore, there are no interest charges associated with this agreement.

REGULATORY REQUIRED SUPPLEMENTAL INFORMATION

UNIFIED SCHOOL DISTRICT NO. 457
GARDEN CITY, KANSAS
Summary of Expenditures - Actual and Budget
Regulatory Basis
(Budgeted Funds Only)
For the Year Ended June 30, 2024

	Certified Budget	Adjustments to Comply with Legal Max	Adjustments for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
General Funds:						
General	$ 61,480,548	$ (1,057,395)	$ 71,232	$ 60,494,385	$ 60,488,437	$ (5,948)
Supplemental General	19,447,880	(161,690)	-	19,286,190	19,286,190	-
Special Purpose Funds:						
At Risk (4 Year Old)	451,052	-	-	451,052	208,941	(242,111)
At Risk (K-12)	20,823,868	-	-	20,823,868	18,397,798	(2,426,070)
Bilingual Education	3,355,792	-	-	3,355,792	1,953,198	(1,402,594)
Virtual Education	660,000	-	-	660,000	248,773	(411,227)
Capital Outlay	13,066,642	-	-	13,066,642	5,512,717	(7,553,925)
Driver Training	81,500	-	-	81,500	26,212	(55,288)
Food Service	7,017,575	-	-	7,017,575	5,316,568	(1,701,007)
Professional Development	1,446,730	-	-	1,446,730	445,073	(1,001,657)
Parent Education	423,880	-	-	423,880	388,945	(34,935)
Special Education	15,351,000	-	-	15,351,000	11,104,742	(4,246,258)
Career and Postsecondary Education	1,232,406	-	-	1,232,406	1,197,637	(34,769)
KPERS Special Retirement Contribution	8,213,764	-	-	8,213,764	7,650,430	(563,334)
Bond and Interest Funds:						
Bond and Interest	7,119,056	-	-	7,119,056	7,119,056	-

UNIFIED SCHOOL DISTRICT NO. 457
GARDEN 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	Current Year Variance Over (Under)
Receipts:				
Taxes:				
Other county sources	$ 33,627	$ 127,938	$ -	$ 127,938
Mineral production tax	96,831	62,270	-	62,270
State sources	57,624,076	60,269,320	61,480,548	(1,211,228)
Total receipts	57,754,534	60,459,528	$ 61,480,548	$ (1,021,020)
Expenditures:				
Instruction	6,773,566	8,253,160	$ 6,318,064	$ 1,935,096
Student support services	2,970,952	2,294,946	3,477,450	(1,182,504)
Instructional support staff	2,422,443	2,442,080	3,605,837	(1,163,757)
General administration	1,625,449	1,176,687	1,481,370	(304,683)
School administration	4,500,535	4,770,857	5,172,655	(401,798)
Central services	1,773,563	2,075,229	1,127,355	947,874
Operations and maintenance	8,797,254	8,143,345	9,230,947	(1,087,602)
Student transportation supervision	418,471	421,667	472,500	(50,833)
Vehicle operating services	1,506,982	1,116,210	1,838,615	(722,405)
Vehicle services and maintenance services	547,033	538,786	704,694	(165,908)
Other student transportation services	67,067	64,153	-	64,153
Other supplemental services	274,155	85,293	-	85,293
Community service operations	29,821	28,773	-	28,773
Architectural and engineering services	190	10	-	10
Operating transfers out	25,998,596	29,006,009	28,051,061	954,948
Adjustment to comply with Legal Max	-	-	(1,057,395)	1,057,395
Total expenditures	57,706,077	60,417,205	60,423,153	(5,948)
Adjustments for Qualifying Budget Credits:				
Juvenile detention center	48,460	71,232	71,232	-
Total expenditures adjusted for Qualifying Budget Credits	57,754,537	60,488,437	$ 60,494,385	$ (5,948)
Receipts under expenditures	(3)	(28,909)		
Unencumbered cash, beginning	377	374		
Adjustment to unencumbered cash for prior year canceled encumbrances	-	28,535		
Unencumbered cash, ending	$ 374	$ -		

UNIFIED SCHOOL DISTRICT NO. 457
GARDEN 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	Current Year Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem tax	$ 5,636,837	$ 5,794,477	$ 7,291,663	$ (1,497,186)
Delinquent tax	197,265	198,286	186,042	12,244
Motor vehicle tax	624,606	684,071	588,227	95,844
Recreational vehicle tax	18,811	21,160	7,481	13,679
Commercial vehicle tax	-	-	60,548	(60,548)
Other county sources	107,445	120,277	-	120,277
State sources	11,075,296	11,810,863	11,909,882	(99,019)
Total receipts	17,660,260	18,629,134	$ 20,043,843	$ (1,414,709)
Expenditures:				
Instruction:				
Salaries	6,041,903	2,946,854	$ 9,516,401	$ (6,569,547)
Employee benefits	2,733,644	180,262	2,236,896	(2,056,634)
Supplies	33,877	-	-	-
Equipment	1,112,149	97,305	1,125,000	(1,027,695)
Total instruction	9,921,573	3,224,421	12,878,297	(9,653,876)
Instructional support staff:				
Purchased property services	846,672	361,055	1,250,000	(888,945)
Supplies	70,730	5,956	11,000	(5,044)
Equipment	289,068	171,410	402,000	(230,590)
Total instructional support staff	1,206,470	538,421	1,663,000	(1,124,579)
Vehicle operating services:				
Equipment	826,859	67,577	65,000	2,577
Operating transfers out:				
At Risk (4 Year Old)	-	250,000	-	250,000
At Risk (K-12)	3,116,149	3,591,089	3,504,508	86,581
Bilingual Education	1,444,904	2,103,242	737,075	1,366,167
Professional Development	750,000	-	300,000	(300,000)
Special Education	-	6,000,000	-	6,000,000
Career and Postsecondary Education	-	1,388,556	-	1,388,556
Health Care Reserve	-	1,622,884	-	1,622,884
Textbook Rental	500,000	500,000	300,000	200,000
Total operating transfers out	5,811,053	15,455,771	4,841,583	10,614,188
Adjustment to comply with Legal Max	-	-	(161,690)	161,690
Total expenditures	17,765,955	19,286,190	$ 19,286,190	$ -
Receipts under expenditures	(105,695)	(657,056)		
Unencumbered cash, beginning	953,322	847,627		
Unencumbered cash, ending	$ 847,627	$ 190,571		

UNIFIED SCHOOL DISTRICT NO. 457
GARDEN CITY, KANSAS
At Risk (4 Year Old) Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Transfer from General	$ 200,000	$ -	$ -	$ -
Transfer from Supplemental General	-	250,000	-	250,000
Total receipts	200,000	250,000	$ -	$ 250,000
Expenditures:				
Instruction:				
Salaries	232,984	163,650	$ 347,939	$ (184,289)
Employee benefits	66,959	45,291	91,020	(45,729)
Supplies	-	-	12,093	(12,093)
Total expenditures	299,943	208,941	$ 451,052	$ (242,111)
Receipts over (under) expenditures	(99,943)	41,059		
Unencumbered cash, beginning	550,996	451,053		
Unencumbered cash, ending	$ 451,053	$ 492,112		

UNIFIED SCHOOL DISTRICT NO. 457
GARDEN 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	Current Year Variance Over (Under)
Receipts:				
Transfer from General	$ 12,113,546	$ 13,386,528	$ 13,186,061	$ 200,467
Transfer from Supplemental General	3,116,149	3,591,089	3,504,508	86,581
Total receipts	15,229,695	16,977,617	$ 16,690,569	$ 287,048
Expenditures:				
Instruction:				
Salaries	10,373,800	15,485,782	$ 14,877,405	$ 608,377
Employee benefits	2,220,812	1,378,208	3,712,787	(2,334,579)
Purchased professional and technical services	-	-	75,000	(75,000)
Supplies	13,833	339,063	92,600	246,463
Equipment	-	-	1,600,000	(1,600,000)
Total instruction	12,608,445	17,203,053	20,357,792	(3,154,739)
Student support services:				
Salaries	209,606	957,518	240,000	717,518
Employee benefits	15,356	72,684	20,000	52,684
Purchased professional and technical services	38,400	37,981	35,000	2,981
Total student support services	263,362	1,068,183	295,000	773,183
School administration:				
Salaries	133,853	107,633	139,136	(31,503)
Employee benefits	28,717	18,929	31,940	(13,011)
Total school administration	162,570	126,562	171,076	(44,514)
Total expenditures	13,034,377	18,397,798	$ 20,823,868	$ (2,426,070)
Receipts over (under) expenditures	2,195,318	(1,420,181)		
Unencumbered cash, beginning	2,139,099	4,334,417		
Unencumbered cash, ending	$ 4,334,417	$ 2,914,236		

UNIFIED SCHOOL DISTRICT NO. 457
GARDEN 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	Current Year Variance Over (Under)
Receipts:				
Transfer from General	$ 1,300,000	$ -	$ 1,700,000	$ (1,700,000)
Transfer from Supplemental General	1,444,904	2,103,242	737,075	1,366,167
Total receipts	2,744,904	2,103,242	$ 2,437,075	$ (333,833)
Expenditures:				
Instruction:				
Salaries	2,167,850	1,514,730	$ 2,468,109	$ (953,379)
Employee benefits	491,798	351,234	601,535	(250,301)
Supplies	5,568	8,619	6,500	2,119
Other	-	-	136,183	(136,183)
Total instruction	2,665,216	1,874,583	3,212,327	(1,337,744)
Instructional support staff:				
Salaries	38,966	18,920	45,950	(27,030)
Employee benefits	7,615	3,697	8,975	(5,278)
Other purchased services	5,003	6,671	6,000	671
Total instructional support staff	51,584	29,288	60,925	(31,637)
School administration:				
Salaries	35,291	37,150	45,760	(8,610)
Employee benefits	13,774	7,170	31,780	(24,610)
Supplies	5,824	5,007	5,000	7
Total school administration	54,889	49,327	82,540	(33,213)
Total expenditures	2,771,689	1,953,198	$ 3,355,792	$ (1,402,594)
Receipts over (under) expenditures	(26,785)	150,044		
Unencumbered cash, beginning	941,352	914,567		
Unencumbered cash, ending	$ 914,567	$ 1,064,611		

UNIFIED SCHOOL DISTRICT NO. 457
GARDEN CITY, KANSAS
Virtual Education Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Transfer from General	$ 325,000	$ 443,207	$ 250,000	$ 193,207
Expenditures:				
Instruction:				
Salaries	220,773	195,241	$ 226,000	$ (30,759)
Employee benefits	68,424	45,272	74,000	(28,728)
Supplies	8,613	8,260	10,000	(1,740)
Other	-	-	350,000	(350,000)
Total expenditures	297,810	248,773	$ 660,000	$ (411,227)
Receipts over expenditures	27,190	194,434		
Unencumbered cash, beginning	410,061	437,251		
Unencumbered cash, ending	$ 437,251	$ 631,685		

UNIFIED SCHOOL DISTRICT NO. 457
GARDEN 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)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem tax	$ 3,278,537	$ 3,267,898	$ 3,319,856	$ (51,958)
Delinquent tax	105,740	109,434	107,543	1,891
Motor vehicle tax	346,204	363,286	321,590	41,696
Recreational vehicle tax	10,375	11,304	4,090	7,214
Commercial vehicle tax	-	-	33,103	(33,103)
Other county sources	20,873	21,100	-	21,100
State sources	2,029,684	2,070,918	2,219,267	(148,349)
Interest	374,855	778,634	-	778,634
Other	22,023	52,350	-	52,350
Transfer from General	450,000	8,515,832	366,635	8,149,197
Total receipts	6,638,291	15,190,756	$ 6,372,084	$ 8,818,672
Expenditures:				
Instruction	180,184	365,648	$ 1,294,498	$ (928,850)
Operations and maintenance	491,824	447,224	2,284,000	(1,836,776)
Transportation	313,279	74,950	300,000	(225,050)
Facilities acquisition and construction	7,003,635	4,624,895	9,188,144	(4,563,249)
Total expenditures	7,988,922	5,512,717	$ 13,066,642	$ (7,553,925)
Receipts over (under) expenditures	(1,350,631)	9,678,039		
Unencumbered cash, beginning	7,878,616	6,527,985		
Adjustment to unencumbered cash for prior year canceled encumbrances	-	203,077		
Unencumbered cash, ending	$ 6,527,985	$ 16,409,101		

UNIFIED SCHOOL DISTRICT NO. 457
GARDEN 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	Current Year Variance Over (Under)
Receipts:				
State sources	$ 7,980	$ 12,180	$ 13,500	$ (1,320)
Charges for services:				
Enrollment fees	17,604	15,042	-	15,042
Total receipts	25,584	27,222	$ 13,500	$ 13,722
Expenditures:				
Instruction:				
Salaries	25,770	21,513	$ 50,000	$ (28,487)
Employee benefits	1,971	1,646	4,000	(2,354)
Purchased property services	-	-	3,000	(3,000)
Other purchased services	-	2,532	7,000	(4,468)
Supplies	787	521	7,500	(6,979)
Equipment	-	-	10,000	(10,000)
Total expenditures	28,528	26,212	$ 81,500	$ (55,288)
Receipts over (under) expenditures	(2,944)	1,010		
Unencumbered cash, beginning	108,348	105,404		
Unencumbered cash, ending	$ 105,404	$ 106,414		

UNIFIED SCHOOL DISTRICT NO. 457
GARDEN 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	Current Year Variance Over (Under)
Receipts:				
Federal sources	$ 4,429,883	$ 4,314,390	$ 4,185,739	$ 128,651
State sources	40,755	41,199	31,289	9,910
Charges for services:				
School receipts	522,736	506,986	629,569	(122,583)
Other	11,145	14,595	-	14,595
Total receipts	5,004,519	4,877,170	$ 4,846,597	$ 30,573
Expenditures:				
Operations and maintenance:				
Employee benefits	-	473	-	473
Other purchased services	9,367	19,271	$ 10,000	$ 9,271
Total operations and maintenance	9,367	19,744	10,000	9,744
Food service operation:				
Salaries	1,659,880	1,912,090	1,895,695	16,395
Employee benefits	670,931	800,032	1,065,805	(265,773)
Purchased professional and technical services	41	-	-	-
Purchased property services	61,322	66,854	-	66,854
Other purchased services	19,980	10,976	43,250	(32,274)
Supplies	2,374,563	2,442,044	3,315,000	(872,956)
Equipment	165,498	64,828	577,825	(512,997)
Other	-	-	110,000	(110,000)
Total food service operation	4,952,215	5,296,824	7,007,575	(1,710,751)
Total expenditures	4,961,582	5,316,568	$ 7,017,575	$ (1,701,007)
Receipts over (under) expenditures	42,937	(439,398)		
Unencumbered cash, beginning	2,180,620	2,223,557		
Unencumbered cash, ending	$ 2,223,557	$ 1,784,159		

UNIFIED SCHOOL DISTRICT NO. 457
GARDEN 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	Current Year Variance Over (Under)
Receipts:				
State sources	$ 58,907	$ 31,322	$ 52,500	$ (21,178)
Transfer from General	288,506	-	100,000	(100,000)
Transfer from Supplemental General	750,000	-	300,000	(300,000)
Total receipts	1,097,413	31,322	$ 452,500	$ (421,178)
Expenditures:				
Instructional support staff:				
Salaries	37,646	36,993	$ 127,200	$ (90,207)
Employee benefits	120,589	129,989	175,180	(45,191)
Purchased professional and technical services	-	-	20,000	(20,000)
Other purchased services	261,470	278,091	1,124,350	(846,259)
Total expenditures	419,705	445,073	$ 1,446,730	$ (1,001,657)
Receipts over (under) expenditures	677,708	(413,751)		
Unencumbered cash, beginning	797,887	1,475,595		
Unencumbered cash, ending	$ 1,475,595	$ 1,061,844		

UNIFIED SCHOOL DISTRICT NO. 457
GARDEN CITY, KANSAS
Parent Education Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Receipts:				
State sources	$ 219,850	$ 258,880	$ 258,880	$ -
Transfer from General	127,898	130,065	165,000	(34,935)
Total receipts	347,748	388,945	$ 423,880	$ (34,935)
Expenditures:				
Student support services:				
Salaries	217,443	275,358	$ 273,880	$ 1,478
Employee benefits	70,354	89,749	95,000	(5,251)
Purchased professional and technical services	-	-	17,000	(17,000)
Other purchased services	41,950	16,004	20,000	(3,996)
Supplies	18,001	7,834	18,000	(10,166)
Total expenditures	347,748	388,945	$ 423,880	$ (34,935)
Receipts over expenditures	-	-		
Unencumbered cash, beginning	-	-		
Unencumbered cash, ending	$ -	$ -		

UNIFIED SCHOOL DISTRICT NO. 457
GARDEN 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 sources	$ -	$ -	$ 2,714,902	$ (2,714,902)
Other	663,041	478,009	-	478,009
Transfer from General	9,905,043	5,030,377	11,233,365	(6,202,988)
Transfer from Supplemental General	-	6,000,000	-	6,000,000
Total receipts	10,568,084	11,508,386	$ 13,948,267	$ (2,439,881)
Expenditures:				
Instruction:				
Salaries	6,042,822	5,831,698	$ 9,181,017	$ (3,349,319)
Employee benefits	1,907,522	2,259,509	3,138,485	(878,976)
Purchased professional and technical services	-	-	10,000	(10,000)
Supplies	5,664	7,000	60,000	(53,000)
Equipment	85,517	223,674	43,289	180,385
Total instruction	8,041,525	8,321,881	12,432,791	(4,110,910)
Student support services:				
Salaries	1,292,571	1,395,512	1,487,141	(91,629)
Employee benefits	281,275	291,928	331,380	(39,452)
Purchased professional and technical services	76,588	80,731	12,000	68,731
Supplies	6,569	8,937	15,000	(6,063)
Total student support services	1,657,003	1,777,108	1,845,521	(68,413)
Instructional support staff:				
Other purchased services	5,788	4,758	50,337	(45,579)
Special area administrative services:				
Salaries	340,582	384,477	352,201	32,276
Employee benefits	81,422	93,287	84,150	9,137
Other purchased services	486	-	3,500	(3,500)
Equipment	-	-	100,000	(100,000)
Total special area administrative services	422,490	477,764	539,851	(62,087)
Operations and maintenance:				
Other purchased services	22,753	11,576	30,500	(18,924)

(continued)

UNIFIED SCHOOL DISTRICT NO. 457
GARDEN 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	Current Year Variance Over (Under)
(continued)				
Expenditures (continued):				
Vehicle operating services:				
Salaries	$ -	$ -	$ 15,000	$ (15,000)
Employee benefits	-	-	12,000	(12,000)
Other purchased services	429,013	511,655	425,000	86,655
Total vehicle operating services	429,013	511,655	452,000	59,655
Total expenditures	10,578,572	11,104,742	$ 15,351,000	$ (4,246,258)
Receipts over (under) expenditures	(10,488)	403,644		
Unencumbered cash, beginning	1,738,616	1,728,128		
Unencumbered cash, ending	$ 1,728,128	$ 2,131,772		

UNIFIED SCHOOL DISTRICT NO. 457
GARDEN 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)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Federal sources	$ -	$ -	$ 75,350	$ (75,350)
Transfer from General	1,200,000	-	900,000	(900,000)
Transfer from Supplemental General	-	1,388,556	-	1,388,556
Total receipts	1,200,000	1,388,556	$ 975,350	$ 413,206
Expenditures:				
Instruction:				
Salaries	787,491	906,481	$ 830,000	$ 76,481
Employee benefits	155,437	211,194	189,500	21,694
Supplies	-	-	4,200	(4,200)
Equipment	41,608	16,933	20,000	(3,067)
Other	-	4,065	-	4,065
Total instruction	984,536	1,138,673	1,043,700	94,973
Instructional support staff:				
Salaries	-	-	33,476	(33,476)
Employee benefits	-	-	12,880	(12,880)
Other purchased services	2,717	27,590	58,550	(30,960)
Supplies	39,328	31,374	83,800	(52,426)
Total instructional support staff	42,045	58,964	188,706	(129,742)
Total expenditures	1,026,581	1,197,637	$ 1,232,406	$ (34,769)
Receipts over expenditures	173,419	190,919		
Unencumbered cash, beginning	87,265	260,684		
Unencumbered cash, ending	$ 260,684	$ 451,603		

UNIFIED SCHOOL DISTRICT NO. 457
GARDEN CITY, KANSAS
Health Care Reserve Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

	Prior Year Actual	Current Year Actual
Receipts:		
Interest income	$ 115,864	$ 382,479
Premiums received	11,001,928	11,380,143
Other	1,046,775	1,256,588
Transfer from Supplemental General	-	1,622,884
Total receipts	12,164,567	14,642,094
Expenditures:		
Premiums paid	12,881,923	12,559,821
Health care expenses	161,701	180,848
Total expenditures	13,043,624	12,740,669
Receipts over (under) expenditures	(879,057)	1,901,425
Unencumbered cash, beginning	1,351,123	472,066
Unencumbered cash, ending	$ 472,066	$ 2,373,491

UNIFIED SCHOOL DISTRICT NO. 457
GARDEN 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	Current Year Variance Over (Under)
Receipts:				
State sources	$ 7,712,454	$ 7,650,430	$ 8,213,764	$ (563,334)
Expenditures:				
Instruction	5,100,006	4,931,145	$ 5,398,935	$ (467,790)
Student support	565,325	608,852	599,745	9,107
Instructional support	375,456	287,701	402,008	(114,307)
General administration	169,254	168,013	179,690	(11,677)
School administration	501,487	541,315	526,980	14,335
Central services	92,457	194,143	101,248	92,895
Operations and maintenance	485,223	487,345	503,896	(16,551)
Student transportation services	201,457	165,257	225,932	(60,675)
Other support services	-	7,849	-	7,849
Food services	221,789	258,810	275,330	(16,520)
Total expenditures	7,712,454	7,650,430	$ 8,213,764	$ (563,334)
Receipts over expenditures	-	-		
Unencumbered cash, beginning	-	-		
Unencumbered cash, ending	$ -	$ -		

UNIFIED SCHOOL DISTRICT NO. 457
GARDEN 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 Actual	Current Year Actual
Receipts:		
Transfer from General	$ -	$ 1,000,000
Expenditures:		
Instruction:		
Contingencies	-	-
Receipts over expenditures	-	1,000,000
Unencumbered cash, beginning	3,495,000	3,495,000
Unencumbered cash, ending	$ 3,495,000	$ 4,495,000

UNIFIED SCHOOL DISTRICT NO. 457
GARDEN CITY, KANSAS
Textbook Rental Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

	Prior Year Actual	Current Year Actual
Receipts:		
Fees	$ 204,090	$ 339,367
Transfer from General	88,603	500,000
Transfer from Supplemental General	500,000	500,000
Total receipts	792,693	1,339,367
Expenditures:		
Instruction:		
Textbooks	281,187	175,225
Receipts over expenditures	511,506	1,164,142
Unencumbered cash, beginning	967,872	1,479,378
Unencumbered cash, ending	$ 1,479,378	$ 2,643,520

UNIFIED SCHOOL DISTRICT NO. 457
GARDEN CITY, KANSAS
Grant Activity
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)

	Miscellaneous Grants	2024 Title I	2024 Title VI-B
Receipts:			
Federal sources	$ -	$ 1,719,309	$ 1,372,481
State and local sources	214,403	-	-
Other	-	-	-
Total receipts	214,403	1,719,309	1,372,481
Expenditures:			
Administration:			
Salary	-	139,296	-
Employee benefits	-	23,402	-
Contracted services	-	-	-
Supplies	-	-	-
Other	-	34,552	-
Instruction:			
Salary	19,388	1,172,418	1,038,898
Employee benefits	369	327,686	79,526
Contracted services	-	-	-
Inservice	-	-	52,339
Supplies	29,499	21,955	121,089
Other	-	-	-
Student support services:			
Salary	43,989	-	-
Employee benefits	10,246	-	-
Contracted services	51,685	-	-
Inservice	-	-	-
Supplies	-	-	-
Other	-	-	-
Instruction support staff:			
Salary	-	-	-
Employee benefits	-	-	-
Contracted services	-	-	-
Inservice	-	-	-
Supplies	-	-	-
Transportation	-	-	80,629
Equipment	102,505	-	-
Total expenditures	257,681	1,719,309	1,372,481
Receipts over (under) expenditures	(43,278)	-	-
Unencumbered cash (deficit), beginning	97,342	-	-
Unencumbered cash (deficit), ending	$ 54,064	$ -	$ -

(continued)

2024 Title I Part C Migrant Education	2024 Carl Perkins Program Improvement	2024 Title II-A Supporting Effective Instruction	2024 Targeted Improvement	2024 Title IV Part A Enrichment Program	2024 Title III English Language Learners
$ 483,450	$ 77,727	$ 242,385	$ 54,589	$ 101,700	$ 222,745
-	-	21,792	-	-	-
-	-	-	-	-	-
483,450	77,727	264,177	54,589	101,700	222,745
100,248	-	-	-	-	50,818
28,025	-	-	-	-	13,212
-	-	-	-	-	2,247
-	-	-	-	-	-
-	-	8,002	-	3,358	-
275,117	3,530	200,562	38,400	40,717	114,174
69,002	35	36,032	2,821	11,347	37,794
-	-	-	-	-	-
2,742	41,596	19,581	5,259	-	4,500
8,316	32,566	-	3,434	-	-
-	-	-	-	-	-
-	-	-	-	32,989	-
-	-	-	-	2,524	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	10,000	-
-	-	-	-	765	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	4,675	-	-
483,450	77,727	264,177	54,589	101,700	222,745
-	-	-	-	-	-
-	-	-	-	-	-
$ -	$ -	$ -	$ -	$ -	$ -

UNIFIED SCHOOL DISTRICT NO. 457
GARDEN CITY, KANSAS
Grant Activity
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)

	2025 Homeless Child	2024 Homeless Child	2023 Homeless Child
Receipts:			
Federal sources	$ -	$ 96,813	$ 14,625
State and local sources	-	-	-
Other	-	-	-
Total receipts	-	96,813	14,625
Expenditures:			
Administration:			
Salary	-	-	-
Employee benefits	-	-	-
Contracted services	-	-	-
Supplies	-	-	-
Other	-	-	-
Instruction:			
Salary	-	7,058	-
Employee benefits	-	540	-
Contracted services	-	12,753	-
Inservice	-	12,151	-
Supplies	354	57,433	-
Other	-	-	-
Student support services:			
Salary	-	-	-
Employee benefits	-	-	-
Contracted services	-	-	-
Inservice	-	-	-
Supplies	-	-	-
Other	-	-	-
Instruction support staff:			
Salary	-	-	-
Employee benefits	-	-	-
Contracted services	-	-	-
Inservice	-	-	-
Supplies	-	-	-
Transportation	-	-	-
Equipment	-	6,878	-
Total expenditures	354	96,813	-
Receipts over (under) expenditures	(354)	-	14,625
Unencumbered cash (deficit), beginning	-	-	(14,625)
Unencumbered cash (deficit), ending	$ (354)	$ -	$ -

(continued)

2023 ESSER II SPED	2022 ESSER II SPED	2023 ARP ESSER	2024 Kansas Preschool Pilot	2023 Kansas Preschool Pilot	2021 ARP SPED
$ 83,393	$ 107,691	$ 5,630,894	$ 225,000	$ 133,250	$ 381,751
-	-	-	443,250	-	-
-	-	-	-	-	-
83,393	107,691	5,630,894	668,250	133,250	381,751
-	-	133,490	-	-	-
-	-	15,596	-	-	-
-	-	-	-	-	-
-	-	711	-	-	-
-	-	-	-	-	-
24,436	-	2,080,525	648,452	-	354,622
2,338	-	409,967	182,372	-	27,129
2,126	-	-	-	-	-
-	-	48,085	-	-	-
45,568	-	196,830	41,601	-	-
-	-	58,047	-	-	-
-	-	165,642	-	-	-
-	-	36,764	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	94,483	-	-	-
-	-	25,696	-	-	-
-	-	9,000	-	-	-
-	-	-	-	-	-
-	-	66,096	-	-	-
-	-	31,639	-	-	-
8,925	-	-	14,075	-	-
83,393	-	3,372,571	886,500	-	381,751
-	107,691	2,258,323	(218,250)	133,250	-
-	(107,691)	(4,236,292)	-	(133,250)	-
$ -	$ -	$ (1,977,969)	$ (218,250)	$ -	$ -

UNIFIED SCHOOL DISTRICT NO. 457
GARDEN CITY, KANSAS
Grant Activity
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)

	SPED Significant Dispropor-tionality	2024 KDHE COVID	2023 KDHE COVID	Title IV 21st Century Community Learning Center
Receipts:				
Federal sources	$ 225,293	$ 54,746	$ 50,903	$ 279,888
State and local sources	-	-	-	-
Other	-	-	-	-
Total receipts	225,293	54,746	50,903	279,888
Expenditures:				
Administration:				
Salary	-	-	-	-
Employee benefits	-	-	-	-
Contracted services	-	-	-	-
Supplies	-	-	-	-
Other	-	-	-	-
Instruction:				
Salary	136,024	-	-	151,606
Employee benefits	37,646	-	-	11,479
Contracted services	-	-	-	13,262
Inservice	51,052	-	-	7,087
Supplies	13,079	-	-	-
Other	478	-	-	-
Student support services:				
Salary	-	79,786	-	76,225
Employee benefits	-	28,367	-	20,229
Contracted services	-	5,173	-	-
Inservice	-	-	-	-
Supplies	-	578	-	-
Other	-	-	-	-
Instruction support staff:				
Salary	-	-	-	-
Employee benefits	-	-	-	-
Contracted services	-	-	-	-
Inservice	-	-	-	-
Supplies	-	-	-	-
Transportation	-	-	-	-
Equipment	-	-	-	-
Total expenditures	238,279	113,904	-	279,888
Receipts over (under) expenditures	(12,986)	(59,158)	50,903	-
Unencumbered cash (deficit), beginning	(22,326)	-	(50,903)	-
Unencumbered cash (deficit), ending	$ (35,312)	$ (59,158)	$ -	$ -

(continued)

2024 KSOR Refugee	2024 Early Childhood	2024 Special Education	Total Current Year Actual (Memorandum Only)	Total Prior Year Actual
$ 28,798	$ 61,479	$ 41,894	$ 11,690,804	$ 12,010,929
-	-	-	679,445	695,216
-	-	-	-	144,421
28,798	61,479	41,894	12,370,249	12,850,566
-	-	-	423,852	502,979
-	-	-	80,235	112,863
-	-	-	2,247	11,641
-	-	-	711	5,220
-	2,512	-	48,424	35,879
13,282	55,279	-	6,374,488	7,995,896
1,551	3,688	38,414	1,279,736	1,483,952
582	-	-	28,723	10,142
-	-	3,480	247,872	954,988
14,222	-	-	585,946	724,138
-	-	-	58,525	68,985
-	-	-	398,631	337,963
-	-	-	98,130	95,209
-	-	-	56,858	-
-	-	-	-	55,261
-	-	-	578	-
-	-	-	-	2,608
-	-	-	104,483	127,059
-	-	-	26,461	25,475
-	-	-	9,000	51,707
-	-	-	-	9,521
-	-	-	66,096	32,348
-	-	-	112,268	76,082
4,614	-	-	141,672	146,998
34,251	61,479	41,894	10,144,936	12,866,914
(5,453)	-	-	2,225,313	(16,348)
-	-	-	(4,467,745)	(4,451,397)
$ (5,453)	$ -	$ -	$ (2,242,432)	$ (4,467,745)

UNIFIED SCHOOL DISTRICT NO. 457
GARDEN CITY, 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)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem tax	$ 3,077,264	$ 2,849,948	$ 5,680,559	$ (2,830,611)
Delinquent tax	90,457	100,429	102,334	(1,905)
Motor vehicle tax	314,100	317,892	273,656	44,236
Recreational vehicle tax	9,354	10,015	3,480	6,535
Commercial vehicle tax	-	-	28,169	(28,169)
Other county sources	59,102	58,967	-	58,967
State sources	4,223,064	4,413,815	4,413,815	-
Total receipts	7,773,341	7,751,066	$ 10,502,013	$ (2,750,947)
Expenditures:				
Debt service:				
Principal	3,730,000	4,110,000	$ 4,110,000	$ -
Interest and fiscal charges	3,193,056	3,009,056	3,009,056	-
Total expenditures	6,923,056	7,119,056	$ 7,119,056	$ -
Receipts over expenditures	850,285	632,010		
Unencumbered cash, beginning	3,665,672	4,515,957		
Unencumbered cash, ending	$ 4,515,957	$ 5,147,967		

UNIFIED SCHOOL DISTRICT NO. 457
GARDEN CITY, KANSAS
Student Activity Funds
Schedule of Receipts and Disbursements
Regulatory Basis
For the Year Ended June 30, 2024

Student Organization Accounts	Balance July 1, 2023	Cash Receipts	Cash Disburse-ments	Balance June 30, 2024
5k Race - HGMS	$ 1,546	$ 3,249	$ 1,144	$ 3,651
Ag. Built Club - GCHS	1,082	11,845	1,230	11,697
Art Club - GCHS	3,004	1,935	660	4,279
Art Club - HGMS	21	-	-	21
Athletic Office - GCHS	-	2,018	570	1,448
AVID Club - GCHS	3,132	2,434	2,238	3,328
AVID Club - HGMS	1,752	2,681	3,170	1,263
Band Club - GCHS	7,970	5	821	7,154
Baseball Club - GCHS	5,934	6,043	7,565	4,412
Basketball Club, Boys - GCHS	8,353	24,939	30,788	2,504
Basketball Club, Boys - KHMS	-	3,121	2,762	359
Basketball Club, Girls - GCHS	6,792	15,125	17,805	4,112
Basketball Club, Girls - KHMS	-	2,230	1,908	322
Bernadine Sitts Intermediate Center	34,548	23,125	24,394	33,279
Book Club - KHMS	114	-	-	114
Book Fair - KHMS	1	-	-	1
Bowling Club-High Rollers - GCHS	3,030	12,256	12,718	2,568
Brick Pavers, GCHS	4,085	-	-	4,085
Buff Grill Club - GCHS	300	1,395	1,263	432
Buffalo Broadcasting Club - GCHS	-	863	842	21
Buffalo Booster Club - GCHS	8,711	20,000	8,706	20,005
Buffalo Print Shop - GCHS	3,140	688	800	3,028
Career Assoc Club - GCHS	5	-	-	5
Charles Stone Intermediate Center	11,481	19,876	15,625	15,732
Cheer Club - HGMS	1,473	8,521	9,993	1
Chess Club - GCHS	61	-	-	61
Clay Target Club - GCHS	4	-	4	-
Coffee Shop - GCHS	130,746	273,139	268,848	135,037
Cross Country Club - GCHS	3,001	95	727	2,369
Cross Country Club - KHMS	-	1,077	887	190
Culinary Fees - HGMS	58	-	-	58
Culture T.E.A.M. Club - GCHS	1,053	-	-	1,053
Dance Team Club - GCHS	3,397	2,088	1,978	3,507
Debate/Forensics	11	-	-	11
Early Childhood Fees - GE	141	-	-	141
English AP Exams - GCHS	1,089	5,655	608	6,136
Falcon Club - KHMS	-	433	413	20
FB Black Shirts Club - GCHS	10,879	26,737	33,429	4,187
FBLA Club - GCHS	239	-	-	239
FCA Club - GCHS	-	1,257	430	827
FCCLA Club - GCHS	3,205	2,016	3,408	1,813
Field Sponsorship - GCHS	-	19,140	19,140	-
FFA Club - GCHS	23,617	12,404	13,208	22,813
Folkloric Dance Club - GCHS	850	-	-	850
Football Club - KHMS	1,051	10,320	7,232	4,139
Gaming Club, GCHS	85	-	-	85
Gifted Enrichment Club - GCHS	2,984	-	-	2,984
Golf Club, Boys - GCHS	1,511	4,903	4,296	2,118
Golf Club, Girls - GCHS	62	902	910	54
GSA Club - GCHS	155	-	-	155
Gym Sponsorship	21,710	34,928	32,889	23,749

(continued)

UNIFIED SCHOOL DISTRICT NO. 457
GARDEN CITY, KANSAS
Student Activity Funds
Schedule of Receipts and Disbursements
Regulatory Basis
For the Year Ended June 30, 2024

	Balance July 1, 2023	Cash Receipts	Cash Disburse-ments	Balance June 30, 2024
Student Organization Accounts (continued)				
HALO Club - GCHS	$ 322	$ 3,890	$ 2,509	$ 1,703
HALO Club - KHMS	477	231	243	465
Harbor Freight - GCHS	-	35,000	24,368	10,632
Hawk Club - HGMS	4,382	21,833	11,340	14,875
Hawk Pantry - HGMS	3,138	-	-	3,138
HOSA Club - GCHS	396	-	-	396
Interact Club - GCHS	650	-	-	650
Iron Buffalo Club - GCHS	19,392	11,460	19,756	11,096
JLC - HGMS	581	1,090	1,127	544
Junior Class Club - GCHS	3,882	12,973	4,911	11,944
Kansas History Day - BSIC	525	-	-	525
Literature Club, GCHS	262	-	-	262
Lounge - AB	497	-	-	497
Lounge - AH	44	973	-	1,017
Lounge - BJ	65	-	-	65
Lounge - ES	1,432	-	107	1,325
Lounge - GCAEC	418	950	1,171	197
Lounge - HGMS	293	17,515	10,148	7,660
Lounge - JB	61	-	-	61
Lounge - JW	19	279	241	57
Lounge - KHMS	78	1,789	1,009	858
National Forensic League Club - GCHS	1,004	6,468	5,977	1,495
National Honor Society Club - GCHS	356	870	1,212	14
NFL Resources - GCHS	433	-	433	-
Orchestra Club - GCHS	2,684	9,829	11,682	831
Pep Club - GCHS	10,072	21	3,981	6,112
Pep Club - KHMS	1,370	5,867	6,394	843
Pepsi - GCHS	744	2,623	3,367	-
Performing Arts - GCHS	-	121,500	-	121,500
Photography Club - HGMS	-	1,330	965	365
Pride Side Club - KHMS	2,115	1,557	1,578	2,094
Robotics - HGMS	781	200	577	404
Robotics - KHMS	-	3,168	-	3,168
Robotics Camp - GCHS	2,464	-	2,464	-
Robotics/TSA Club - GCHS	-	6,195	5,794	401
Scholar's Bowl - HGMS	662	4,458	2,225	2,895
Scholar's Bowl - KHMS	-	230	230	-
Science Olympiad Club - HGMS	2,308	-	5	2,303
Senior Class Club - GCHS	2,682	-	-	2,682
Skills USA Club - GCHS	3,300	804	790	3,314
Soccer Club - GCHS	170	-	-	170
Soccer Club, Boys - KHMS	-	1,675	1,435	240
Soccer Club, Girls - KHMS	-	1,277	1,277	-
Sodbuster Creations - GCHS	147	-	-	147
Sound Effects Club - GCHS	1,219	29,617	27,906	2,930
Spanish Club - GCHS	102	-	102	-
Spanish NHS Club - GCHS	49	-	-	49
Special Education Popcorn - GCHS	4,349	4,594	6,421	2,522
Special Education Popcorn - HGMS	13,464	33,128	39,723	6,869
Sponsorship Agreements - GCHS	2,688	-	2,688	-

(continued)

UNIFIED SCHOOL DISTRICT NO. 457
GARDEN CITY, KANSAS
Student Activity Funds
Schedule of Receipts and Disbursements
Regulatory Basis
For the Year Ended June 30, 2024

	Balance July 1, 2023	Cash Receipts	Cash Disburse-ments	Balance June 30, 2024
Student Organization Accounts (continued)				
Student Council Club - AH	$ 503	$ -	$ -	$ 503
Student Council Club - GC ACHIEVE	-	590	590	-
Student Council Club - GCHS	5,784	4,685	7,651	2,818
Student Council Club - GW	1,740	1,863	764	2,839
Student Council Club - HGMS	3,898	250	68	4,080
Student Council Club - KHMS	437	1,056	1,133	360
Student Fundraising - AB	10	-	-	10
Student Fundraising - AH	2,142	575	590	2,127
Student Fundraising - BJ	474	3,917	3,714	677
Student Fundraising - ES	4	-	-	4
Student Fundraising - FW	5,452	6,798	7,257	4,993
Student Fundraising - GCAEC	1,264	250	175	1,339
Student Fundraising - GM	8,621	105	108	8,618
Student Fundraising - GW	2,464	5,218	5,560	2,122
Student Fundraising - JB	4,709	1,265	5,760	214
Student Fundraising - JW	8,226	958	298	8,886
Student Fundraising - KHMS	3	22,303	15,214	7,092
Student Fundraising - PL	4,703	2,135	2,209	4,629
Student Fundraising - VO	297	-	-	297
Student ID Fees - HGMS	6,484	3,823	1,372	8,935
Student ID Fees - GCHS	940	1,936	340	2,536
Student ID Fees - KHMS	-	2,570	1,011	1,559
Sugar Beet Club - GCHS	7,830	4,882	7,837	4,875
Swim Club, Boys - GCHS	9,400	6,646	11,773	4,273
Tennis Club - GCHS	19,540	13,343	11,091	21,792
Theatre Acts - HGMS	2,806	2,304	1,028	4,082
Thespians Society Club - GCHS	7,782	16,826	19,642	4,966
Track Club - KHMS	-	5,171	3,154	2,017
Tracksters Club - GCHS	970	16,580	11,818	5,732
Volleyball Club - GCHS	3,522	-	-	3,522
Volleyball Club - KHMS	-	5,413	2,459	2,954
Woodshop Student Fees - HGMS	644	172	-	816
Wrestling Club - GCHS	3	2,357	-	2,360
Wrestling Club, Boys - KHMS	-	952	912	40
Wrestling Club, Girls - KHMS	-	428	261	167
Yearbook Club - HGMS	97	6,318	3,909	2,506
Yearbook Club - KHMS	623	1,971	2,467	127
Total student organization accounts	$ 513,832	$ 1,044,497	$ 867,730	$ 690,599

UNIFIED SCHOOL DISTRICT NO. 457
GARDEN CITY, KANSAS
District Activity Funds
Schedule of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended June 30, 2024

	Unencumbered Cash Balance July 1, 2023	Receipts	Expenditures	Unencumbered Cash Balance June 30, 2024	Outstanding Encumbrances and Accounts Payable	Treasurer's Cash Balance June 30, 2024
Fees and user charges						
Band / Orchestra Rental Fee - GCHS	$ -	$ 16,027	$ 16,027	$ -	$ -	$ -
Cafeteria	-	507,534	507,534	-	53,880	53,880
Counselors - GCHS	-	-	-	-	356	356
Library Late Fees / Lost Book - CSIC	-	22	22	-	2,456	2,456
Library Late Fees / Lost Book - GCHS	-	-	-	-	271	271
Library Late Fees / Lost Book - HGMS	-	2,316	2,316	-	2,740	2,740
Library Late Fees / Lost Book - KHMS	-	-	-	-	874	874
Lost Agenda Fees - BCIS	-	-	-	-	121	121
Lost Textbook Fees - BCIS	-	348	348	-	4,840	4,840
Lost Textbook Fees - GCHS	-	174	174	-	12,714	12,714
Lost Textbook Fees - HGMS	-	-	-	-	1,274	1,274
Lost Textbook Fees - KHMS	-	-	-	-	97	97
Technology Fees	-	170,165	170,165	-	-	-
Technology Lab Fees - HGMS	-	4,600	4,600	-	3,267	3,267
Textbook Rental - GCHS	-	176,906	176,906	-	-	-
Total fees and user charges	-	878,092	878,092	-	82,890	82,890
Gate receipts						
Rocky Welton Wrestling - GCHS	-	31,553	31,553	-	40,154	40,154
Roundball Classic - GCHS	-	10,396	10,396	-	-	-
Season Tickets - GCHS	-	11,458	11,458	-	11,458	11,458
Total gate receipts	-	53,407	53,407	-	51,612	51,612
School events						
Athletic Director - GCHS	-	1,765	1,765	-	2,865	2,865
Athletic Director - HGMS	-	3,297	3,297	-	3,203	3,203
Athletic Director - KHMS	-	907	907	-	-	-
Athletic Training - GCHS	-	1,215	1,215	-	1,271	1,271
Band - GCHS	-	2,298	2,298	-	1,209	1,209
Baseball - GCHS	-	6,683	6,683	-	7,290	7,290
Basketball, Boys - GCHS	-	6,522	6,522	-	3,943	3,943
Basketball, Boys - HGMS	-	409	409	-	1,214	1,214
Basketball, Boys - KHMS	-	600	600	-	337	337
Basketball, Girls - GCHS	-	5,528	5,528	-	681	681
Basketball, Girls - HGMS	-	892	892	-	394	394
Basketball, Girls - KHMS	-	1,179	1,179	-	786	786
Bowling - GCHS	-	150	150	-	-	-
Bowling, Unified - GCHS	-	50	50	-	95	95
Cheerleaders - GCHS	-	2,830	2,830	-	1,982	1,982
Commencement and Awards - GCHS	-	3,828	3,828	-	-	-
Cross Country - GCHS	-	220	220	-	-	-
Cross Country - HGMS	-	375	375	-	1,137	1,137
Cross Country - KHMS	-	300	300	-	465	465
Debate - GCHS	-	960	960	-	-	-
Drama - GCHS	-	343	343	-	-	-
EMS/Security - GCHS	-	-	-	-	1,100	1,100
EMS/Security - KHMS	-	400	400	-	-	-
Football - GCHS	-	17,883	17,883	-	-	-
Football - HGMS	-	15,497	15,497	-	6,657	6,657
Football - KHMS	-	1,100	1,100	-	572	572
Forensics - GCHS	-	1,092	1,092	-	952	952
Golf, Boys - GCHS	-	2,993	2,993	-	-	-
Golf, Girls - GCHS	-	4,717	4,717	-	817	817
KSHAA/Arbiter Pay	-	36,000	36,000	-	-	-
KSHAA/Entry Fees - GCHS	-	6,673	6,673	-	226	226
KSHAA/Entry Fees - KHMS	-	3,259	3,259	-	-	-
Musical - GCHS	-	31,358	31,358	-	6,735	6,735
Officials - GCHS	-	-	-	-	3,176	3,176
Officials - HGMS	-	17,432	17,432	-	1,482	1,482
Officials - KHMS	-	14,545	14,545	-	-	-
Orchestra - GCHS	-	1,236	1,236	-	-	-
Orchestra - HGMS	-	1,331	1,331	-	-	-
Orchestra - KHMS	-	1,432	1,432	-	-	-

(continued)

UNIFIED SCHOOL DISTRICT NO. 457
GARDEN CITY, KANSAS
District Activity Funds
Schedule of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended June 30, 2024

	Unencumbered Cash Balance July 1, 2023	Receipts	Expenditures	Unencumbered Cash Balance June 30, 2024	Outstanding Encumbrances and Accounts Payable	Treasurer's Cash Balance June 30, 2024
(continued)						
School events (continued)						
Scholar's Bowl - GCHS	$ -	$ 771	$ 771	$ -	$ 257	$ 257
Soccer, Boys - GCHS	-	1,837	1,837	-	4,504	4,504
Soccer, Boys - HGMS	-	15,582	15,582	-	3,113	3,113
Soccer, Boys - KHMS	-	480	480	-	1,073	1,073
Soccer, Girls - GCHS	-	2,311	2,311	-	6,351	6,351
Soccer, Girls - HGMS	-	3,926	3,926	-	1,457	1,457
Soccer, Girls - KHMS	-	44	44	-	110	110
Softball - GCHS	-	6,190	6,190	-	1,403	1,403
Swimming, Boys - GCHS	-	1,784	1,784	-	2,206	2,206
Swimming, Girls - GCHS	-	486	486	-	482	482
Tennis, Boys - GCHS	-	791	791	-	-	-
Tennis, Girls - GCHS	-	1,991	1,991	-	-	-
Track - GCHS	-	5,163	5,163	-	-	-
Track - HGMS	-	3,792	3,792	-	1,516	1,516
Track - KHMS	-	570	570	-	570	570
Vocal Music - GCHS	-	2,957	2,957	-	-	-
Vocal Music - HGMS	-	-	-	-	1,545	1,545
Vocal Music - KHMS	-	210	210	-	-	-
Volleyball - GCHS	-	4,336	4,336	-	8,271	8,271
Volleyball - HGMS	-	1,438	1,438	-	3,004	3,004
Volleyball - KHMS	-	500	500	-	295	295
Wrestling - GCHS	-	5,521	5,521	-	181	181
Wrestling, Girls - GCHS	-	2,594	2,594	-	-	-
Wrestling - HGMS	-	2,593	2,593	-	427	427
Wrestling, Girls - HGMS	-	3,670	3,670	-	1,431	1,431
Wrestling - KHMS	-	472	472	-	-	-
Wrestling, Girls - KHMS	-	173	173	-	73	73
Yearbook - GCHS	-	7,151	7,151	-	13,305	13,305
Total school events	-	274,632	274,632	-	100,163	100,163
School project accounts						
Band - HGMS	-	4,369	4,369	-	4,127	4,127
Band - KHMS	-	2,191	2,191	-	493	493
ESC Accounts	-	3,666	3,666	-	1,893	1,893
Lori Peister Memorial - KHMS	-	-	-	-	253	253
Total school project accounts	-	10,226	10,226	-	6,766	6,766
Special revolving agency accounts						
Equipment / Uniforms - GCHS	-	64,626	64,626	-	55,175	55,175
Equipment / Uniforms - HGMS	-	9,318	9,318	-	7,188	7,188
Equipment / Uniforms - KHMS	-	3,000	3,000	-	1,335	1,335
Gate Receipts - GCHS	-	66,763	66,763	-	59,377	59,377
Gate Receipts - HGMS	-	13,207	13,207	-	39,046	39,046
Gate Receipts - KHMS	-	13,460	13,460	-	3,727	3,727
Interest - savings	-	53,547	53,547	-	94,050	94,050
KSHAA Regional - GCHS	-	12,441	12,441	-	6,150	6,150
State Expenses - GCHS	-	6,955	6,955	-	3,550	3,550
State sales tax	-	31,532	31,532	-	2,511	2,511
Student Fund Supplies	-	-	-	-	13,010	13,010
Total special revolving agency accounts	-	274,849	274,849	-	285,119	285,119
Total District Activity Funds	$ -	$ 1,491,206	$ 1,491,206	$ -	$ 526,550	$ 526,550

SUPPLEMENTAL INFORMATION

UNIFIED SCHOOL DISTRICT NO. 457
GARDEN CITY, KANSAS
General Fund
Schedule of Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Instruction:				
Salaries	$ 4,966,079	$ 3,231,981	$ 3,757,662	$ (525,681)
Employee benefits	370,070	3,768,226	1,007,364	2,760,862
Purchased professional and technical services	127,507	128,345	94,000	34,345
Other purchased services	140,163	124,852	87,000	37,852
Supplies	768,695	606,756	1,142,568	(535,812)
Equipment	203,292	188,530	25,000	163,530
Other	197,760	204,470	204,470	-
Total instruction	6,773,566	8,253,160	6,318,064	1,935,096
Student support services:				
Salaries	2,392,393	1,726,095	2,507,700	(781,605)
Employee benefits	561,588	554,640	625,320	(70,680)
Purchased professional and technical services	-	-	283,280	(283,280)
Supplies	16,971	14,211	61,150	(46,939)
Total student support services	2,970,952	2,294,946	3,477,450	(1,182,504)
Instructional support staff:				
Salaries	1,831,736	1,824,441	2,730,151	(905,710)
Employee benefits	451,393	487,388	710,986	(223,598)
Purchased professional and technical services	14,000	14,039	20,000	(5,961)
Other purchased services	3,149	3,790	5,000	(1,210)
Supplies	122,165	112,422	139,700	(27,278)
Total instructional support staff	2,422,443	2,442,080	3,605,837	(1,163,757)
General administration:				
Salaries	922,878	678,727	1,012,594	(333,867)
Employee benefits	284,076	295,439	190,676	104,763
Purchased professional and technical services	291,207	78,986	126,500	(47,514)
Other purchased services	48,042	48,362	80,100	(31,738)
Supplies	43,727	47,098	36,500	10,598
Other	35,519	28,075	35,000	(6,925)
Total general administration	1,625,449	1,176,687	1,481,370	(304,683)
School administration:				
Salaries	3,603,446	3,774,435	4,183,378	(408,943)
Employee benefits	838,948	929,536	926,165	3,371
Supplies	58,141	66,886	63,112	3,774
Total school administration	4,500,535	4,770,857	5,172,655	(401,798)

(continued)

UNIFIED SCHOOL DISTRICT NO. 457
GARDEN CITY, KANSAS
General Fund
Schedule of Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
(continued)				
Central services:				
Salaries	$ 1,381,068	$ 1,453,508	$ 806,307	$ 647,201
Employee benefits	330,807	336,710	237,448	99,262
Purchased professional and technical services	-	-	10,000	(10,000)
Other purchased services	40,050	270,185	53,000	217,185
Supplies	21,638	14,826	20,500	(5,674)
Other	-	-	100	(100)
Total central services	1,773,563	2,075,229	1,127,355	947,874
Operations and maintenance:				
Salaries	3,436,751	3,648,648	4,262,243	(613,595)
Employee benefits	1,109,724	1,155,190	1,245,834	(90,644)
Purchased professional and technical services	406,492	462,685	219,000	243,685
Purchased property services	1,054,116	874,253	737,220	137,033
Other purchased services	949,936	311,327	634,800	(323,473)
Supplies	1,831,531	961,714	2,131,850	(1,170,136)
Equipment	8,704	729,528	-	729,528
Total operations and maintenance	8,797,254	8,143,345	9,230,947	(1,087,602)
Student transportation supervision:				
Salaries	260,562	261,458	326,090	(64,632)
Employee benefits	64,902	70,157	116,410	(46,253)
Supplies	93,007	90,052	30,000	60,052
Total student transportation supervision	418,471	421,667	472,500	(50,833)
Vehicle operating services:				
Salaries	867,519	750,266	1,156,271	(406,005)
Employee benefits	343,459	340,637	419,844	(79,207)
Purchased professional and technical services	7,125	8,295	-	8,295
Other purchased services	302	1,865	48,000	(46,135)
Motor fuel	288,577	15,147	200,000	(184,853)
Other	-	-	14,500	(14,500)
Total vehicle operating services	1,506,982	1,116,210	1,838,615	(722,405)

(continued)

UNIFIED SCHOOL DISTRICT NO. 457
GARDEN CITY, KANSAS
General Fund
Schedule of Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
(continued)				
Vehicle services and maintenance services:				
Salaries	$ 188,797	$ 198,420	$ 157,474	$ 40,946
Employee benefits	58,552	55,440	54,620	820
Purchased professional and technical services	2,871	68,087	-	68,087
Purchased property services	76,089	96,486	31,000	65,486
Other purchased services	220,332	119,816	345,000	(225,184)
Supplies	392	537	111,000	(110,463)
Equipment	-	-	5,000	(5,000)
Other	-	-	600	(600)
Total vehicle services and maintenance services	547,033	538,786	704,694	(165,908)
Other student transportation services:				
Salaries	59,488	55,118	-	55,118
Employee benefits	4,502	4,114	-	4,114
Other purchased services	3,077	3,670	-	3,670
Equipment	-	1,251	-	1,251
Total other student transportation services	67,067	64,153	-	64,153
Other supplemental services:				
Salaries	46,926	68,662	-	68,662
Employee benefits	14,433	16,631	-	16,631
Other	212,796	-	-	-
Total other supplemental services	274,155	85,293	-	85,293
Community service operations:				
Crossing guards	29,821	28,773	-	28,773
Architectural and engineering services	190	10	-	10
Operating transfers out:				
At Risk (4 Year Old)	200,000	-	-	-
At Risk (K-12)	12,113,546	13,386,528	13,186,061	200,467
Bilingual Education	1,300,000	-	1,700,000	(1,700,000)
Virtual Education	325,000	443,207	250,000	193,207
Capital Outlay	450,000	8,515,832	366,635	8,149,197
Professional Development	288,506	-	100,000	(100,000)
Parent Education	127,898	130,065	165,000	(34,935)
Special Education	9,905,043	5,030,377	11,233,365	(6,202,988)

(continued)

UNIFIED SCHOOL DISTRICT NO. 457
GARDEN CITY, KANSAS
General Fund
Schedule of Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
(continued)				
Operating transfers out (continued):				
Career and Postsecondary Education	$ 1,200,000	$ -	$ 900,000	$ (900,000)
Contingency Reserve	-	1,000,000	-	1,000,000
Textbook Rental	88,603	500,000	150,000	350,000
Total operating transfers out	25,998,596	29,006,009	28,051,061	954,948
Adjustment to comply with Legal Max	-	-	(1,057,395)	1,057,395
Total expenditures	57,706,077	60,417,205	60,423,153	(5,948)
Adjustment for Qualifying Budget Credits:				
Juvenile detention center	48,460	71,232	71,232	-
Total expenditures adjusted for Qualifying Budget Credits	$ 57,754,537	$ 60,488,437	$ 60,494,385	$ (5,948)

UNIFIED SCHOOL DISTRICT NO. 457
GARDEN CITY, KANSAS
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2024

Federal Agency / Program	Assistance Listing Number	Federal Agency or Pass-Through Grant Number	Expenditures	
U.S. Department of Agriculture, Food and Nutrition Service				
Passed through Kansas Department of Education:				
Child Nutrition Cluster:				
School Breakfast Program	10.553	2024		$ 816,135
National School Lunch Program	10.555	2024		2,918,299
Summer Food Service Program for Children	10.559	2024		473,431
Fresh Fruit and Vegetable Program	10.582	2024		132
Total Child Nutrition Cluster				4,207,997
Local Food for Schools Cooperative Agreement Program	10.185	2024		35,104
Child and Adult Care Food Program	10.558	2024		71,420
Team Nutrition Grants	10.574	2024		3,100
Total U.S. Department of Agriculture, Food and Nutrition Service				**4,317,621**
U.S. Department of Education, Office of Elementary and Secondary Education				
Passed through Kansas Department of Education:				
Special Education Cluster (IDEA):				
Special Education - Grants to States:				
Title VI-B	84.027	H027A230031	$ 1,414,375	
Targeted Improvement	84.027	H027A230031	54,589	
COVID-19 American Rescue Plan Act	84.027	H027X210031	381,751	
Significant Disproportionality	84.027	H027A230031	35,312	
Significant Disproportionality	84.027	H027A220031	202,968	2,088,995
Special Education - Preschool Grants:				
Early Childhood	84.173	H173A230034		61,479
Total Special Education Cluster (IDEA)				2,150,474
Title I Grants to Local Educational Agencies:				
Title I	84.010	S010A230016	1,719,309	
Title I	84.010	S010A220016	1,350	1,720,659
Migrant Education - State Grant Program:				
Title I Part C - Migrant Education	84.011	S011A230016		483,450
Career & Technical Education - Basic Grants to States:				
Carl Perkins Program Improvement	84.048	V048A230016	77,727	
Carl Perkins Program Improvement	84.048	V048A220016	15,731	93,458
Education for Homeless Children and Youth:				
Homeless Child	84.196	S196A230017	22,200	
Homeless Child	84.196	S196A210017	20,755	42,955
Title IV 21st Century Community Learning Center	84.287	S287C230016		279,888

(continued)

UNIFIED SCHOOL DISTRICT NO. 457
GARDEN CITY, KANSAS
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2024

Federal Agency / Program	Assistance Listing Number	Federal Agency or Pass-Through Grant Number	Expenditures	
(continued)				
U.S. Department of Education, Office of Elementary and Secondary Education (continued)				
Passed through Kansas Department of Education:				
English Language Acquisition State Grants:				
Title III - English Language Learners	84.365	S365A230016		$ 222,745
Title II-A - Supporting Effective Instruction (Formerly Improving Teacher Quality State Grants)	84.367	S367A230015		242,385
Title IV Part A - Student Support and Academic Enrichment Program	84.424A	S424A230017		101,700
COVID-19 Education Stabilization Fund:				
Elementary and Secondary School Emergency Relief Fund (ESSER II SPED)	84.425D	S425D210002	$ 83,393	
Elementary and Secondary School Emergency Relief Fund (ARP ESSER)	84.425U	S425U210002	3,372,571	
Homeless Children and Youth (ARP-HCY-II)	84.425W	S425W210017-21E	354	
Homeless Children and Youth (ARP-HCY-II)	84.425W	S425W210017-21A	74,613	3,530,931
Total U.S. Department of Education, Office of Elementary and Secondary Education				**8,868,645**
U.S. Department of Health and Human Services, Centers for Disease Control and Prevention				
Passed through Kansas Department of Education:				
COVID-19 Epidemiology and Laboratory Capacity for Infectious Diseases	93.323	NU50CK000549		113,904
Refugee and Entrant Assistance State/Replacement Designee Administered Programs	93.566	2205KSRSSS		34,251
Temporary Assistance for Needy Families:				
TANF - Preschool Pilot	93.558	652-00-3323-0530		443,250
Total U.S. Department of Health and Human Services, Centers for Disease Control and Prevention				**591,405**
TOTAL				**$ 13,777,671**

The accompanying Notes to Schedule of Expenditures of Federal Awards are an integral part of this schedule.

UNIFIED SCHOOL DISTRICT NO. 457
GARDEN CITY, KANSAS
Notes to Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2024

1. General

The accompanying Schedule of Expenditures of Federal Awards presents the activity of all federal financial assistance programs of the District. The District's reporting entity is defined in Note 1 to the District's regulatory basis financial statement. All federal financial assistance received directly from federal agencies as well as federal financial assistance passed through other government agencies is included on the schedule.

2. Basis of accounting

The accompanying Schedule of Expenditures of Federal Awards is presented on a basis of accounting which demonstrates compliance with the cash basis and budget laws of Kansas, using the regulatory basis of accounting, which is described in Note 1 to the District's regulatory basis financial statement. However, no encumbrances are included in the expenditures for federal programs.

Migrant Education – State Grant Program receipts and expenditures reported in the District's regulatory basis financial statement differ from that found on grant reports due to the grant having a September 30th year end.

3. Relationship to regulatory basis financial statement

Federal award expenditures are reported in the District's regulatory basis financial statement as follows:

Special Purpose Funds:	
Food Service (Schedule 2-I):	
Food Service - operations	$ 4,314,390
Food Service - expense reimbursement	3,232
Grant activity (Schedule 2-R):	
Grant Activity - total expenditures	10,144,936
Plus prior year encumbrances	37,836
Less expenditures from other sources	(722,723)
Total expenditures of federal awards	$ 13,777,671

4. De minimis cost rate

The District has not elected to use the 10% de minimis cost rate.

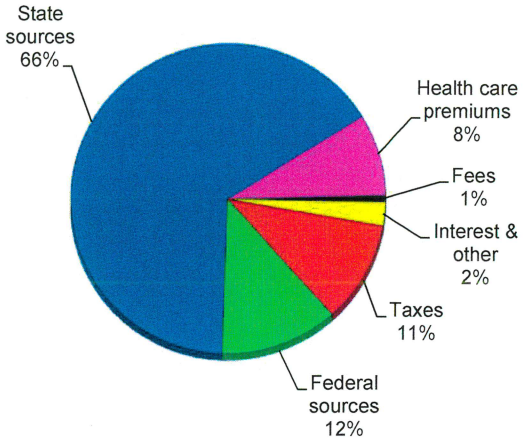
5. National School Lunch Program

The unencumbered cash balance in the Food Service fund at June 30, 2024, is local money. Federal and state funds included in the Food Service fund are expended first.

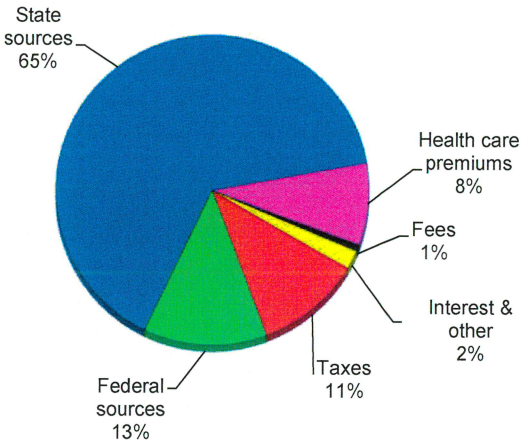
OTHER INFORMATION

UNIFIED SCHOOL DISTRICT NO. 457
GARDEN CITY, KANSAS
Comparison of Receipts
For the Years Ended June 30

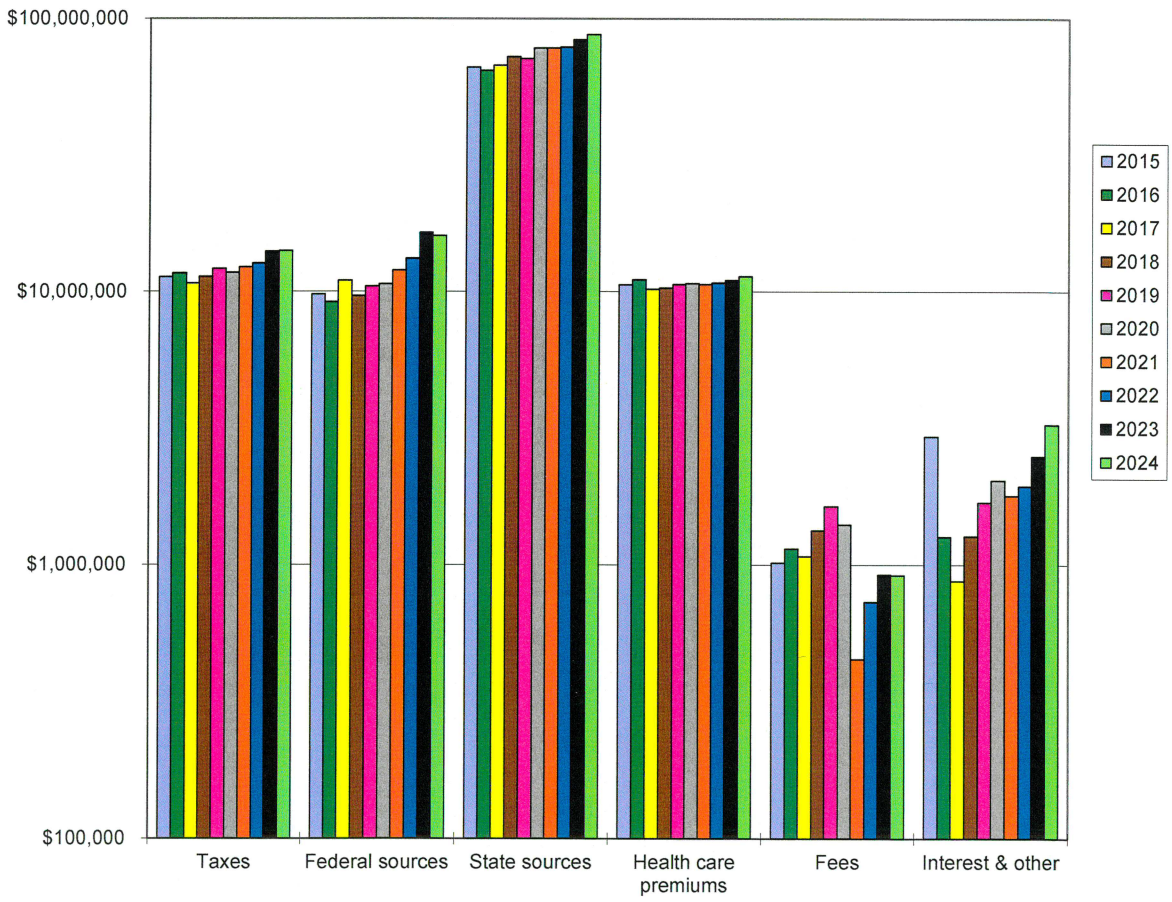
2024 Receipts- All Funds
(excluding transfers between funds)



2023 Receipts- All Funds
(excluding transfers between funds)

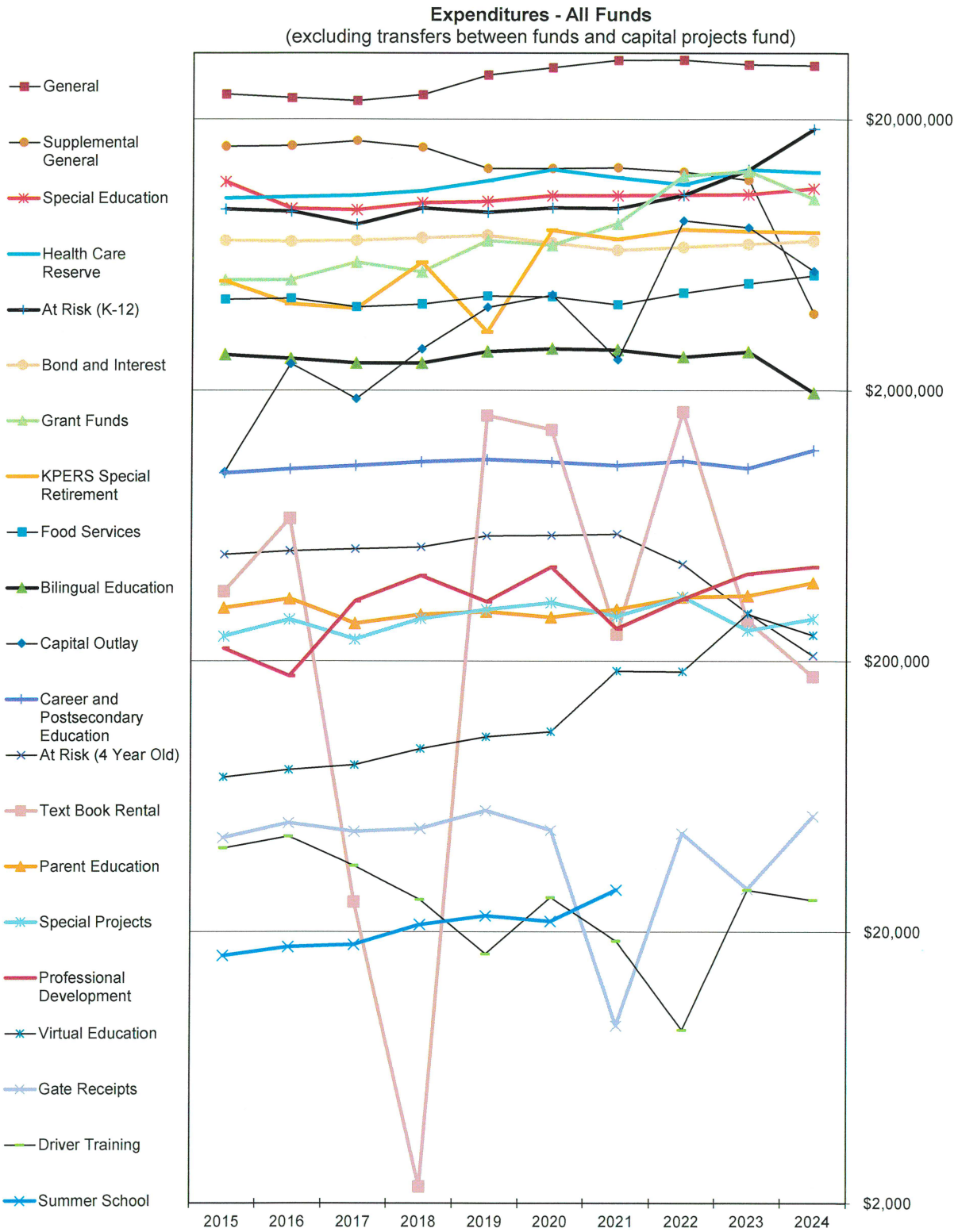


Comparison of Receipts - All Funds
(excluding transfers between funds)



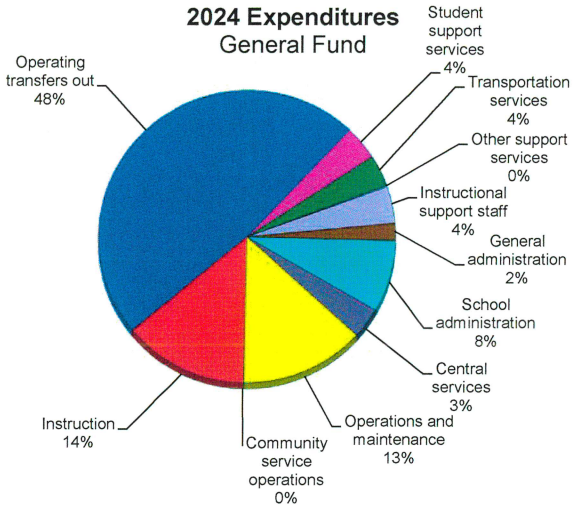
Note: Vertical axis is in multiples of 10

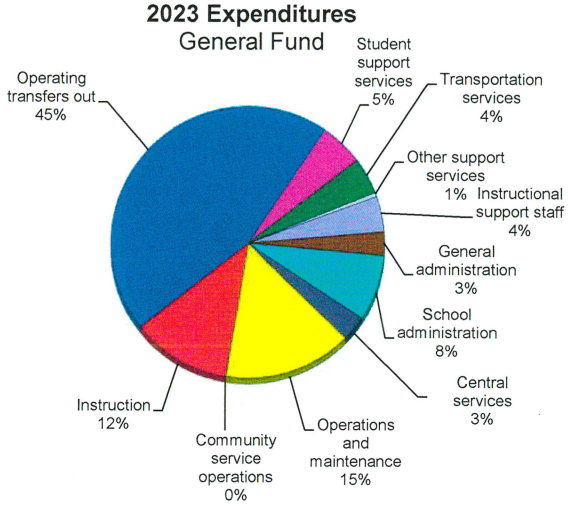
UNIFIED SCHOOL DISTRICT NO. 457
GARDEN CITY, KANSAS
Comparison of Expenditures
For the Years Ended June 30

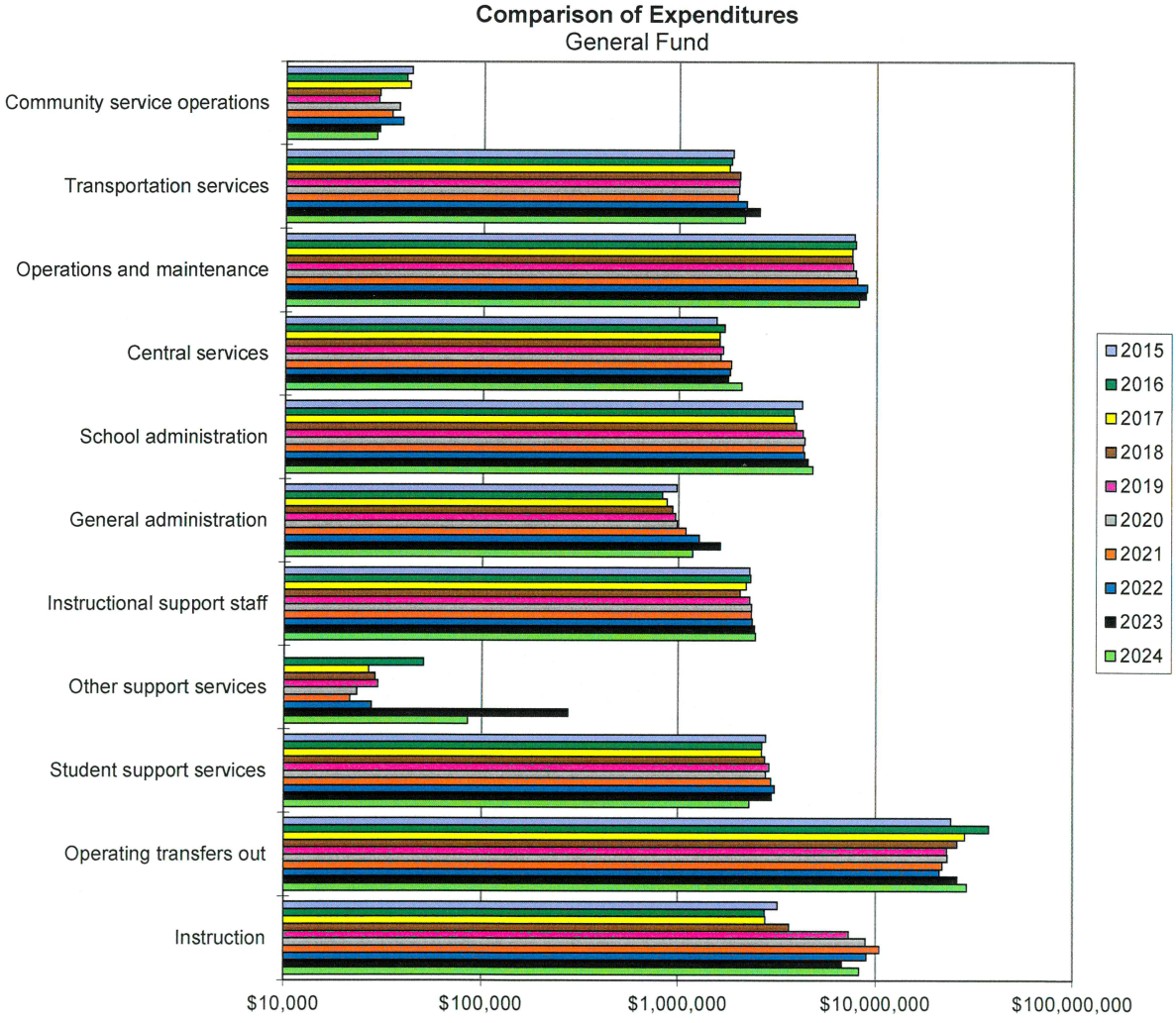


Note: Vertical axis is in multiples of 10

UNIFIED SCHOOL DISTRICT NO. 457
GARDEN CITY, KANSAS
Comparison of Expenditures Subject to Legal Max - General Fund
For the Years Ended June 30







Note: Horizontal axis is in multiples of 10

APPENDIX - SINGLE AUDIT

LEWIS, HOOPER & DICK LLC
certified public accountants

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

Board of Education
Unified School District No. 457
Garden City, Kansas 67846

We have audited, in accordance with auditing standards generally accepted in the United States of America (GAAS), the standards applicable to financial audits contained in *Government Auditing Standards (GAS)* issued by the Comptroller General of the United States, and the *Kansas Municipal Audit and Accounting Guide (KMAAG)* issued by the State of Kansas, the regulatory basis financial statement of Unified School District No. 457, Garden City, Kansas (the District), as of and for the year ended June 30, 2024, and the related notes to the financial statement, which collectively comprise the District's financial statement, and have issued our report thereon dated December 13, 2024. The District prepares its financial statement on a regulatory basis of accounting that demonstrates compliance with the cash basis and budget laws of the State of Kansas, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

Report on Internal Control over Financial Reporting

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We identified certain deficiencies in internal control, described in the accompanying schedule of findings and questions costs as item 2024-001, that we consider to be a material weakness.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statement is free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statement. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed an instance of noncompliance that is required to be reported under *GAS*, which is described in the accompanying schedule of findings and questioned costs as item 2024-002.

We noted other certain matters that we have reported to management of the District in a separate letter dated December 13, 2024.

The District's Response to Findings

GAS requires the auditor to perform limited procedures on the District's response to the findings identified in our audit and described in the accompanying schedule of findings and questions costs. The District's response was not subjected to the other audit procedures applied in the audit of the financial statement and, accordingly, we express no opinion on the response.

Purpose of this Report

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

Lewis, Hooper & Dick, LLC

LEWIS, HOOPER & DICK, LLC

December 13, 2024

LEWIS, HOOPER & DICK LLC
certified public accountants

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH THE UNIFORM GUIDANCE

Board of Education
Unified School District No. 457
Garden City, Kansas 67846

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Unified School District No. 457, Garden City, Kansas (the District), compliance with the types of compliance requirements identified as subject to audit in the U.S. Office of Management and Budget (OMB) *Compliance Supplement* that could have a direct and material effect on each of the District's major federal programs for the year ended June 30, 2024. The District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

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

Basis for Opinion on Each Major Federal Program

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

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

Responsibilities of Management for Compliance

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

Auditor's Responsibility for the Audit of Compliance

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

In performing an audit in accordance with GAAS, the *KMAAG*, *GAS* and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the District's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the District's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control over compliance. Accordingly, no such opinion is expressed.

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

Other Matters

The results of our auditing procedures disclosed an instance of noncompliance which is required to be reported in accordance with the Uniform Guidance and which is described in the accompanying schedule of findings and questioned costs as item 2024-002. Our opinion on each major federal program is not modified with respect to this matter. *GAS* requires the auditor to perform limited procedures on the District's response to the noncompliance finding identified in our audit described in the accompanying schedule of findings and questioned costs. The District's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Internal Control over Compliance

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant

deficiencies in internal control over compliance and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we did identify a certain deficiency in internal control over compliance that we consider to be a material weakness.

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2024-002 to be a material weakness.

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

GAS requires the auditor to perform limited procedures on the District's response to the internal control over compliance findings identified in our compliance audit described in the accompanying schedule of findings and questioned costs. The District's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

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

Lewis, Hooper & Dick, LLC

LEWIS, HOOPER & DICK, LLC

December 13, 2024

UNIFIED SCHOOL DISTRICT NO. 457
GARDEN CITY, KANSAS
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2024

I. SUMMARY OF AUDITOR'S RESULTS

A. Financial Statement

- Type of auditor's report issued: Adverse (GAAP Basis); Unmodified (Regulatory Basis)

- Internal control over financial reporting as reported in the INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*:

Are any material weaknesses identified?	Yes
Are any significant deficiencies identified?	None reported
Is any noncompliance material to financial statement noted?	No

B. Federal Awards

- Internal control over major programs as reported in the INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH THE UNIFORM GUIDANCE:

Are any material weaknesses identified?	Yes
Are any significant deficiencies identified?	None reported

- Type of auditor's report issued on compliance for major programs: Unmodified

- Are there any audit findings that are required to be reported in accordance with 2 CFR 200.516(a)? Yes

- The programs tested as major programs include:

Program	Assistance Listing Number	Expenditures
Child Nutrition Cluster:		
School Breakfast Program	10.553	$ 816,135
National School Lunch Program	10.555	2,918,299
Summer Food Service Program for Children	10.559	473,431
Fresh Fruit and Vegetable Program	10.582	132
COVID-19 Education Stabilization Fund:		
Elementary and Secondary School Emergency Relief Fund (ESSER II SPED)	84.425D	83,393
Elementary and Secondary School Emergency Relief Fund (ARP ESSER)	84.425U	3,372,571
Homeless Children and Youth (ARP-HCY-II)	84.425W	354
Homeless Children and Youth (ARP-HCY-II)	84.425W	74,613

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

- Auditee qualified as low-risk auditee: No

(continued)

UNIFIED SCHOOL DISTRICT NO. 457
GARDEN CITY, KANSAS
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2024

II. FINANCIAL STATEMENT FINDINGS

Finding 2024-001

Type of Finding:	Material weakness in internal control over financial reporting.
Finding:	Control procedures over the recording of cash and investment accounts were not functioning as designed.
Criteria:	Control procedures over cash and investment accounts should be in place to prevent, or detect and correct potential misstatements. This includes timely reconciliation of all cash and investment accounts to the general ledger to ensure balances are properly stated.
Condition:	As of June 30, 2024, the Dream First CDARS account was not properly reconciled. The balance of this account was recorded at the amount of a U.S. Treasury bill that matured in March 2024 instead of the actual balance per the bank. As a result, cash and investments, as well as interest on investments, were understated by $396,155. In addition, the Payroll account balance per the bank reconciliation was $53,281 higher than the balance per the general ledger as a result of timing differences due to encumbered payroll items.
Cause:	This finding results from a lack of oversight and adherence to the District's internal controls and policies regarding reconciliations of cash and investment accounts.
Effect or Potential Effect:	Failure to properly record and reconcile cash and investment accounts could result in a material misstatement in the financial statement.
Context:	Cash and investment accounts were not properly and timely reconciled, which could result in a material misstatement.
Recommendation:	We recommend cash and investment accounts be reconciled on a routine basis so any issues can be resolved in a timely manner.
Responsible Official's Response:	The District's management will evaluate the internal control process over cash and investment accounts to ensure they are reconciled in a timely manner.

III. FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS

Finding 2024-002

Federal Agency:	U.S. Department of Education, Office of Elementary and Secondary Education
Pass-through Entity:	Kansas Department of Education
Program Name:	Education Stabilization Fund
Assistance Listing Number:	84.425D, 84.425U
Grant Number:	S425D210002, S425U210002

(continued)

III. FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS (continued)

Finding 2024-002 (continued)

Compliance Requirements:	Activities Allowed or Unallowed, Allowable Costs/Cost Principles, Equipment and Real Property Management, Period of Performance, Reporting, and Special Tests and Provisions
Type of Finding:	Material weakness in internal control over the monitoring of grant compliance requirements.
Finding:	Control procedures over the monitoring of grant compliance requirements were not functioning as planned, which resulted in non-compliance with the reporting compliance requirement.
Criteria:	Control procedures should be in place to monitor compliance with grant requirements. This includes ensuring all grant reporting requirements are met.
Condition:	Grant requirements for the Education Stabilization Fund (ESF) grant require districts to submit quarterly reports of all Elementary and Secondary School Emergency Relief (ESSER) expenditures. Quarterly reports are to include expenditures incurred from the beginning of the ESSER program through the end of the quarter being reported on. Total expenditures for the American Rescue Plan Act of 2021 Elementary and Secondary School Emergency Relief Fund (ARP ESSER) grant per the June 30, 2024, quarterly report were $231,141 less than the underlying accounting records.
Cause:	The finding results from a lack of oversight and adherence to the District's internal control process over the monitoring of grant compliance requirements.
Effect or Potential Effect:	Submitting reports for incorrect amounts can result in incorrect reimbursements.
Repeat Finding:	Repeat finding of 2023-001.
Questioned Costs:	None noted.
Context:	Total expenditures for the ARP ESSER grant per the June 30, 2024, quarterly report were $231,141 less than the underlying accounting records.
Recommendation:	We recommend the District monitor requirements for all grant programs to ensure compliance with both federal and state requirements. Grant reports should be reconciled to the general ledger and reviewed prior to submission to ensure correct amounts are being reported.
Responsible Official's Response:	The District's management will evaluate the grant monitoring process and ensure all reporting for federal grant requirements are accurate. Subsequent to year end, management made the necessary corrections to the final quarterly ESSER report submitted to the granting agency in October 2024, which reports expenditures through September 30, 2024.

Garden City Public Schools

U.S.D. 457

Corrective Action Plan and Comments
on Audit Resolution Matters Relating
to the Federal Award Programs
June 30, 2024

December 13, 2024

Department of Education

Unified School District No. 457, Garden City, Kansas, respectfully submits the following corrective action plan for the year ended June 30, 2024.

Name and address of independent accounting firm: Lewis, Hooper & Dick, LLC
PO Box 699
Garden City, KS 67846

Audit period: July 1, 2023, through June 30, 2024

The findings from the June 30, 2024, Schedule of Findings and Questioned Costs related to the federal award programs are discussed below. The findings are numbered consistently with the number assigned in the Schedule. Section I of the Schedule, Summary of Auditor's Results, does not include findings and is not addressed.

II. FINANCIAL STATEMENT FINDINGS

Finding 2024-001
Planned Corrective Action:
The District's management will evaluate internal control processes over cash and investment accounts to ensure they are reconciled in a timely manner, with a planned implementation date by the Chief Financial Officer of December 13, 2024.

III. FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS

Finding 2024-002
Planned Corrective Action:
The District's management will evaluate the grant monitoring process and ensure all reporting for federal grant requirements is accurate, with a planned implementation date by the Chief Financial Officer of December 13 2024.

IV. STATUS OF CORRECTIVE ACTIONS ON PRIOR FINDINGS

Finding 2023-001
Repeat finding. See finding 2024-002.

If the Department of Education, the oversight agency, has questions regarding this plan, please call Jessica Nothern at 620-805-7005.

Sincerely,

Jessica Nothern

Jessica Nothern
Chief Financial Officer

LEWIS, HOOPER & DICK LLC
certified public accountants

INDEPENDENT AUDITOR'S REPORT

Board of Education
Unified School District No. 457
Garden City, Kansas 67846

Report on the Audit of the Financial Statement

Opinions

We have audited the regulatory basis fund summary statement of receipts, expenditures and unencumbered cash of Unified School District No. 457, Garden City, Kansas (the District), as of and for the year ended June 30, 2024, and the related notes to the financial statement.

Unmodified Opinion on Regulatory Basis of Accounting
In our opinion, the accompanying financial statement presents fairly, in all material respects, the aggregate cash and unencumbered cash of the District as of June 30, 2024, and the aggregate receipts and expenditures for the year then ended in accordance with the basis of accounting practices prescribed or permitted by the State of Kansas to demonstrate compliance with the *Kansas Municipal Audit and Accounting Guide's (KMAAG)* regulatory basis of accounting and budget laws as described in Note 1.

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 accompanying 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 each fund of the District, as of June 30, 2024, or changes in net position and cash flows thereof for the year then ended.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS), the *KMAAG*, and the standards applicable to financial audits contained in *Government Auditing Standards (GAS)* issued by the Comptroller General of the United States. 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 District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles
As described in Note 1 of the financial statement, the financial statement is prepared by the District on the basis of accounting practices prescribed or permitted by the State of Kansas to demonstrate compliance with the *KMAAG's* regulatory basis of accounting and budget laws, 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 accounting practices prescribed or permitted by the State of Kansas to demonstrate compliance with the *KMAAG's* regulatory basis of accounting and budget laws. 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.

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, the *KMAAG* and *GAS* 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, the *KMAAG* and *GAS*, we:

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

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

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the regulatory basis fund summary statement of receipts, expenditures and unencumbered cash (the financial statement) as a whole. The regulatory basis summary of expenditures – actual and budget, the regulatory basis individual fund schedules of receipts and expenditures, the regulatory basis schedule of receipts and disbursements – student activity funds, and the regulatory basis 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 purposes of additional analysis and are not a required part of the financial statement; however, they are required to be presented under the provisions of the *KMAAG*. In addition, the supplementary information (Schedules 5 and 6 as listed in the table of contents) which includes the Schedule of Expenditures of Federal Awards, required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), is presented for purposes of additional analysis and is not a required part of the financial statement. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statement. The information has been subjected to the auditing procedures applied in the audit of the financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statement or to the financial statement itself, and other additional procedures in accordance with GAAS, the *KMAAG* and *GAS*. In our opinion, the accompanying supplementary information, including the Schedule of Expenditures of Federal Awards, is fairly stated in all material respects in relation to the financial statement as a whole, on the basis of accounting described in Note 1.

We also previously audited, in accordance with GAAS, the *KMAAG* and *GAS*, the financial statement of the District as of and for the year ended June 30, 2023, (not presented herein), and have issued our report thereon dated December 15, 2023, which contained an unmodified opinion on the financial statement. The 2023 financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link: https://admin.ks.gov/offices/chief-financial-officer/municipal-services. 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, (Schedules 2 and 5 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the 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 financial statement. The 2023 comparative information was subjected to the auditing procedures applied in the audit of the 2023 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 financial statement or to the 2023 financial statement itself, and other additional procedures in accordance with GAAS, the *KMAAG* and *GAS*. In our opinion, the 2023 comparative information is fairly stated in all material respects in relation to the financial statement as a whole for the year ended June 30, 2023, on the basis of accounting described in Note 1.

Other Information

Management is responsible for the other information included in the financial statement. The other information comprises the other supplementary information section (Graphs 1 through 3 as listed in the table of contents) but does not include the financial statement and our auditor's report thereon. Our opinions on the financial statement do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the financial statement, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the financial statement, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by *Government Auditing Standards*

In accordance with *GAS*, we have also issued our report dated December 13, 2024, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *GAS* in considering the District's internal control over financial reporting and compliance.

Lewis, Hooper + Dick, LLC

LEWIS, HOOPER & DICK, LLC

December 13, 2024