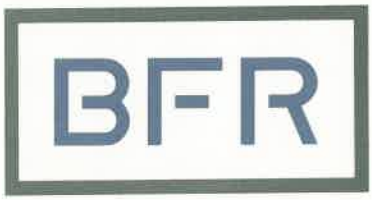
FLINTHILLS UNIFIED SCHOOL DISTRICT NO. 492
ROSALIA, KANSAS

FINANCIAL STATEMENT
JUNE 30, 2024



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INDEPENDENT AUDITORS' REPORT

Board of Education
Flinthills Unified School District No. 492
Rosalia, Kansas

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of **Flinthills Unified School District No. 492, Rosalia, Kansas**, as of and for the year ended **June 30, 2024**, and the related notes to the financial statement.

Adverse and Unmodified Opinions

Basis for Adverse Opinion on Accounting Principles Generally Accepted in the United States of America
In our opinion, because of the significance of the matter discussed in the Basis for Adverse and Unmodified Opinions section of our report, the accompanying financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of **Flinthills Unified School District No. 492, Rosalia, Kansas**, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting
In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of **Flinthills Unified School District No. 492, Rosalia, Kansas**, as of **June 30, 2024**, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

Basis for Adverse and Unmodified Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the *Kansas Municipal Audit and Accounting Guide*. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statement section of the report. We are required to be independent of **Flinthills Unified School District No. 492, Rosalia, Kansas**, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our adverse and unmodified audit opinions.

BFR CPA, LLC
10000 W. 37th St. N.
Wichita, Kansas 67205-7700

(316) 945-1500
Fax (316) 945-1505
bfr@bfrcpa.com

Board of Education
Flinthills Unified School District No. 492

Matter Giving Rise to Adverse Opinion on Accounting Principles Generally Accepted in the United State of America
As discussed in Note 1 of the financial statement, the financial statement is prepared by **Flinthills Unified School District No. 492, Rosalia, Kansas**, on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Responsibilities of Management for the Financial Statement

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

In preparing the financial statement, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about **Flinthills Unified School District No. 492, Rosalia, Kansas'** ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditors' Responsibilities for the Audit of the Financial Statement

Our objectives are to obtain reasonable assurance about whether the financial statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditors' 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 auditing standards generally accepted in the United States of America 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 auditing standards generally accepted in the United States of America, 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 **Flinthills Unified School District No. 492, Rosalia, Kansas'** 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 **Flinthills Unified School District No. 492, Rosalia, Kansas'** ability to continue as a going concern for a reasonable period of time.

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

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual, agency funds schedules of regulatory basis cash receipts and disbursements, and district activity funds schedules of regulatory basis cash receipts, expenditures, and unencumbered cash (Regulatory-Required Supplementary Information as listed in the table of contents) are presented for purposes of additional analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the accompanying supplementary information is fairly stated in all material respects in relation to the financial statement as a whole, on the basis of accounting described in Note 1.

Board of Education
Flinthills Unified School District No. 492

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of the **Flinthills Unified School District No. 492, Rosalia, Kansas**, as of and for the year ended June 30, 2023, and have issued our report thereon dated January 10, 2024, which contained an unmodified opinion on the basic financial statement.

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

BFR CPA, LLC

BFR CPA, LLC
January 30, 2025

FLINTHILLS UNIFIED SCHOOL DISTRICT NO. 492
SUMMARY OF CASH RECEIPTS, EXPENDITURES,
AND UNENCUMBERED CASH
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2024

Fund	Beginning Unencumbered Cash Balance	Prior Year Canceled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
General Fund	$ 0	$ 0	$ 3,088,348	$ 3,088,348	$ 0	$ 0	$ 0
Special Purpose Funds							
Supplemental General	40,896	0	1,128,738	1,109,688	59,946	0	59,946
Preschool-Aged At-Risk	0	0	21,100	21,100	0	0	0
At Risk (K-12)	0	0	401,214	401,214	0	0	0
Virtual Education	0	0	0	0	0	0	0
Capital Outlay	527,893	0	502,987	689,270	341,610	0	341,610
Driver Training	14,062	0	2,805	5,432	11,435	0	11,435
Food Service	69,722	0	273,789	273,577	69,934	0	69,934
Professional Development	16,630	0	1,241	7,333	10,538	0	10,538
Special Education	160,000	0	374,982	474,982	60,000	0	60,000
Career and Postsecondary Educatio	9,694	0	190,946	200,640	0	0	0
KPERS Contribution	0	0	295,688	295,688	0	0	0
Federal Funds	(17,874)	0	211,589	200,518	(6,803)	0	(6,803)
Gifts and Grants	36,795	0	36,009	13,592	59,212	0	59,212
Contingency Reserve	250,001	0	0	0	250,001	0	250,001
Textbook & Student Material Revolving	19,273	0	20,218	25,859	13,632	0	13,632
District Activity Funds	8,310	0	12,805	13,405	7,710	0	7,710
Bond & Interest Fund	327,635	0	242,407	272,750	297,292	0	297,292
	$ 1,463,037	$ 0	$ 6,804,866	$ 7,093,396	$ 1,174,507	$ 0	$ 1,174,507

Composition of Cash:	
Checking and Money Market Accounts	$ 604,625
Certificate of Deposit	634,382
	1,239,007
Agency Funds	(64,500)
	$ 1,174,507

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

FLINTHILLS UNIFIED SCHOOL DISTRICT NO. 492
NOTES TO FINANCIAL STATEMENT
JUNE 30, 2024

Note 1 - Summary of Significant Accounting Policies:

Financial Reporting Entity

Flinthills Unified School District No. 492 is a municipal corporation established under State of Kansas statutes designed to meet educational requirements at the primary and secondary levels in and around Rosalia, Kansas. The District is governed by an elected seven-member Board of Education. The District's financial statement includes all funds over which the Board of Education exercises financial responsibility. Financial responsibility includes appointment of governing body members, designation of management, the ability to significantly influence operations and accountability for fiscal matters.

KMAAG Regulatory Basis of Presentation Fund Definitions:

General Fund-the chief operating fund. 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 & Interest Fund-used to account for the accumulation of resources, including tax levies, transfers from other funds and for payment of general long-term debt.

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

Regulatory Basis of Accounting and Departure from Accounting Principles Generally accepted in the United States of America

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

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

Budget and Tax Cycle

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

1. Preparation of the budget for the succeeding calendar year on or before August 1st.
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 for adoption of the final budget has been adjusted to on or before September 20th.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in regulatory receipts other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication, the hearing may be held and the governing body may amend the budget at that time. There were no budget amendments for the year ending June 30, 2024.

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

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which regulatory receipts are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for the prior year's accounts payable and encumbrances. Encumbrances are commitments by the District for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year end.

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

Federal Funds	Gifts and Grants Fund
Contingency Reserve Fund	Textbook & Student Material Revolving Fund
District Activity Funds	

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

Note 2 - 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 Comprehensive Annual Financial Report which can be found on the KPERS website at www.kpers.org or by writing to KPERS (611 South Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

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

State law provides that the employer contribution rates for KPERS 1, KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate and the statutory contribution rate (not including the 1% contribution rate for the Death and Disability Program) was 13.88% and 13.11%, respectively, for the fiscal year ended June 30, 2023. The actuarially determined employer contribution rate and the statutory contribution rate was 13.38% and 12.57% for the fiscal year ended June 30, 2024.

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

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

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

In addition, Senate Bill 421 authorizes two additional transfers in Fiscal Year 2023 which totaled $271 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 $295,688 for the year ended June 30, 2024.

Net Pension Liability

At June 30, 2024, the District's proportionate share of the collective net pension liability reported by KPERS was $2,969,037. The net pension liability was measured as of June 30, 2023, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2022, which was rolled forward to June 30, 2023. The District's proportion of the net pension liability was based on the ratio of the District's contributions to KPERS, relative to the total employer and non-employer contributions of the State/School subgroup within KPERS for the fiscal year ended June 30, 2023. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

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

Note 3 - Post Employment Benefits:

As provided by K.S.A. 12-5040, the District allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the District is subsidizing the retirees because each participant is charged a level of premium regardless of age. However, the cost of this subsidy has not been quantified in the 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.

Note 4 - Other Post Employment Benefits:

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.

Note 5 - Compensated Absences:

Classified Staff
A maximum of 10 days of sick leave may be granted each year with a total accumulation of 60 days allowed. There is no payment for unused sick leave when an employee ceases employment with the district.

Full-time, 12-month employees shall accrue vacation time at a rate of 10 days per year. Maximum accumulation of vacation leave is 20 days. Vacation time must be used by July 1. Part-time and temporary employees are not eligible for vacation pay.

Certified Staff
Professionally licensed employees, also referred to as teachers, will receive 12 days of personal leave time (PLT) at the beginning of each school year. PLT may be accumulated from year to year to a maximum of 80 days and the accumulated days will be referred to as sick days. Teachers who have accumulated sick leave time over 80 days will be reimbursed at a rate of $50 for each excess day on their June paycheck. The District will grant each educator, at retirement and to the beneficiaries of the educator upon his/her death, $50 per day for unused accumulated leave.

Note 6 - Interfund Transactions:

Operating transfers in accordance with K.S.A. 72-7063 were as follows:

	Transfer to:						
Transfer from:	Preschool-Aged At-Risk	At Risk (K-12)	Capital Outlay	Food Service	Special Education	Career and Postsecondary Education	Total
General Fund	$ 21,100	$ 308,333	$ 138,005	$ 69,600	$ 365,382	$ 189,603	$ 1,092,023
Supplemental General Fund	0	92,881	0	0	9,600	0	102,481
	$ 21,100	$ 401,214	$ 138,005	$ 69,600	$ 374,982	$ 189,603	$ 1,194,504

Note 7 - Reimbursed Expenditures:

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

Note 8 - Deposits:

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

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

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

Custodial credit risk – deposits. Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. State statutes require the District's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. All deposits were legally secured at June 30, 2024.

At June 30, 2024, the District's carrying amount of deposits was $1,239,007 and the bank balance was $1,695,219. The bank balance was held by one bank resulting in a concentration of credit risk. Of the bank balance, $250,000 was covered by federal depository insurance and $1,299,460 was collateralized with securities held by the pledging financial institution's agent in the District's name resulting in an amount at risk of $145,759 which is a violation of K.S. A. 9-1402.

Note 9 - Litigation:

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

Note 10 - Contingencies:

Grant Programs
The District participates in various federal and state grant programs. These grant programs are often subject to additional audits by agents of the granting agency, the purpose of which is to ensure compliance with the specific conditions of the grant. Any liability for reimbursement which may arise as a result of these audits cannot be reasonably determined at this time, although it is believed the amount, if any, would not be material.

Risk Management
The District is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The District carries commercial insurance for all risks of loss. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

Note 11 - Subsequent Events:

The District has evaluated subsequent events through January 30, 2025, the date which the financial statement was available to be issued.

Note 12 - Long-Term Debt:

Principal payments are due annually for general obligation bonds on September 1. Interest payments are due semi-annually on March 1 and September 1.

Principal and interest payments on the lease purchase agreement are due semi-annually.

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

Issue	Interest Rate	Date of Issue	Amount of Issue	Date of Final Maturity
General Obligation Bonds 2019 Series	3.00 - 4.00	12/17/2019	$3,900,000	9/1/2040
Lease Purchase Agreement Energy Equipment	3.73	9/30/2016	$2,117,226	4/1/2029

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

Issue	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
General Obligation Bonds 2019 Series	$3,750,000	$ 0	$ 155,000	$3,595,000	$ 117,750
Lease Purchase Agreement Energy Equipment	1,291,256	0	180,190	1,111,066	46,499
	$5,041,256	$ 0	$ 335,190	$4,706,066	$ 164,249

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

	Principal			Interest			
	General Obligation Bonds	Lease Purchase Agreement	Total	General Obligation Bonds	Lease Purchase Agreement	Total	Total Principal and Interest
2025	$ 160,000	$ 194,124	$ 354,124	$ 111,450	$ 39,649	$ 151,099	$ 505,223
2026	165,000	208,796	373,796	104,950	32,273	137,223	511,019
2027	175,000	224,242	399,242	98,150	24,342	122,492	521,734
2028	180,000	235,836	415,836	91,050	15,871	106,921	522,757
2029	185,000	248,068	433,068	84,675	6,961	91,636	524,704
2030 - 2034	1,020,000	0	1,020,000	334,800	0	334,800	1,354,800
2035 - 2039	1,185,000	0	1,185,000	169,575	0	169,575	1,354,575
2040 - 2041	525,000	0	525,000	15,825	0	15,825	540,825
	$3,595,000	$1,111,066	$4,706,066	$1,010,475	$ 119,096	$1,129,571	$ 5,835,637

REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION

FLINTHILLS UNIFIED SCHOOL DISTRICT NO. 492
SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2024

	Certified Budget	Adjustment to Comply with Legal Max	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance - Over (Under)
General Fund	$ 3,220,214	$ (132,294)	$ 428	$ 3,088,348	$ 3,088,348	$ 0
Special Purpose Funds						
Supplemental General	1,064,471	(40,425)	85,642	1,109,688	1,109,688	0
Preschool-Aged At-Risk	21,100	0	0	21,100	21,100	0
At Risk (K-12)	490,000	0	0	490,000	401,214	(88,786)
Virtual Education	33,600	0	0	33,600	0	(33,600)
Capital Outlay	1,111,064	0	0	1,111,064	689,270	(421,794)
Driver Training	28,762	0	0	28,762	5,432	(23,330)
Food Service	323,628	0	0	323,628	273,577	(50,051)
Professional Development	19,330	0	0	19,330	7,333	(11,997)
Special Education	650,789	0	0	650,789	474,982	(175,807)
Career and Postsecondary Educatio	221,830	0	0	221,830	200,640	(21,190)
KPERS Contribution	354,869	0	0	354,869	295,688	(59,181)
Federal Funds	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	200,518	XXXXXXXXXX
Gifts and Grants	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	13,592	XXXXXXXXXX
Contingency Reserve	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0	XXXXXXXXXX
Textbook & Student Material Revolving	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	25,859	XXXXXXXXXX
District Activity Funds	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	13,405	XXXXXXXXXX
Bond & Interest Fund	272,750	0	0	272,750	272,750	0
	$ 7,812,407	$ (172,719)	$ 86,070	$ 7,725,758	$ 7,093,396	$ (885,736)

FLINTHILLS UNIFIED SCHOOL DISTRICT NO. 492
SCHEDULE OF CASH 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)

General Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 108	$ 0	$ 0	$ 0
State Sources	3,014,320	3,088,348	3,220,214	(131,866)
	3,014,428	3,088,348	$ 3,220,214	$ (131,866)
Expenditures				
Instruction	1,056,655	1,010,481	$ 990,000	$ 20,481
Student Support Services	0	77,045	89,700	(12,655)
Instructional Support Staff	23,915	26,130	25,980	150
General Administration	188,296	138,853	143,156	(4,303)
School Administration	279,190	290,548	288,490	2,058
Operations & Maintenance	191,735	300,658	224,030	76,628
Student Transportation Services	154,445	152,610	163,210	(10,600)
Other Support Services	910	0	0	0
Transfers	1,119,282	1,092,023	1,295,648	(203,625)
Adjustment to Comply with Legal Max	0	0	(132,294)	132,294
Adjustment for Qualifying Budget Credits	0	0	428	(428)
	3,014,428	3,088,348	$ 3,088,348	$ 0
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 0	$ 0		

FLINTHILLS UNIFIED SCHOOL DISTRICT NO. 492
SCHEDULE OF CASH 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)

Supplemental General Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 735,738	$ 677,895	$ 543,756	$ 134,139
County Sources	56,119	55,664	48,166	7,498
State Sources	400,122	395,179	410,779	(15,600)
	1,191,979	1,128,738	$ 1,002,701	$ 126,037
Expenditures				
Instruction	290,037	420,675	$ 280,000	$ 140,675
Student Support Services	159,476	32,122	95,000	(62,878)
Instructional Support Staff	11,384	32,539	11,000	21,539
General Administration	99,430	77,052	101,500	(24,448)
School Administration	6,046	5,899	6,500	(601)
Operations & Maintenance	299,592	323,218	318,800	4,418
Student Transportation Services	108,731	115,702	115,000	702
Transfers	211,264	102,481	136,671	(34,190)
Adjustment to Comply with Legal Max	0	0	(40,425)	40,425
Adjustment for Qualifying Budget Credits	0	0	85,642	(85,642)
	1,185,960	1,109,688	$ 1,109,688	$ 0
Receipts Over (Under) Expenditures	6,019	19,050		
Unencumbered Cash, Beginning	34,877	40,896		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 40,896	$ 59,946		

FLINTHILLS UNIFIED SCHOOL DISTRICT NO. 492
SCHEDULE OF CASH 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)

Preschool-Aged At-Risk Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Transfers	$ 19,500	$ 21,100	$ 21,100	$ 0
	19,500	21,100	$ 21,100	$ 0
Expenditures				
Instruction	19,500	21,100	$ 21,100	$ 0
	19,500	21,100	$ 21,100	$ 0
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 0	$ 0		

FLINTHILLS UNIFIED SCHOOL DISTRICT NO. 492
SCHEDULE OF CASH 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)

At Risk (K-12) Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Transfers	$ 470,000	$ 401,214	$ 490,000	$ (88,786)
	470,000	401,214	$ 490,000	$ (88,786)
Expenditures				
Instruction	420,608	396,037	$ 439,550	$ (43,513)
Student Support Services	49,392	5,177	50,450	(45,273)
	470,000	401,214	$ 490,000	$ (88,786)
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 0	$ 0		

FLINTHILLS UNIFIED SCHOOL DISTRICT NO. 492
SCHEDULE OF CASH 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)

Virtual Education Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Transfers	$ 0	$ 0	$ 33,600	$ (33,600)
	0	0	$ 33,600	$ (33,600)
Expenditures				
Instruction	0	0	$ 33,600	$ (33,600)
	0	0	$ 33,600	$ (33,600)
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 0	$ 0		

FLINTHILLS UNIFIED SCHOOL DISTRICT NO. 492
SCHEDULE OF CASH 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)

Capital Outlay Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 223,390	$ 277,472	$ 238,882	$ 38,590
County Sources	22,009	22,361	20,693	1,668
State Sources	66,781	65,149	65,239	(90)
Transfers	129,166	138,005	150,000	(11,995)
	441,346	502,987	$ 474,814	$ 28,173
Expenditures				
Instruction	6,820	13,416	$ 50,000	$ (36,584)
Instructional Support Staff	0	2,400	10,000	(7,600)
General Administration	5,301	0	7,500	(7,500)
Operations & Maintenance	29,660	407,566	300,000	107,566
Transportation	232,840	39,199	300,000	(260,801)
Facility Acquisition & Construction Services	219,813	226,689	443,564	(216,875)
	494,434	689,270	$ 1,111,064	$ (421,794)
Receipts Over (Under) Expenditures	(53,088)	(186,283)		
Unencumbered Cash, Beginning	580,981	527,893		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 527,893	$ 341,610		

FLINTHILLS UNIFIED SCHOOL DISTRICT NO. 492
SCHEDULE OF CASH 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)

Driver Training Fund		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 1,990	$ 50	$ 2,000	$ (1,950)
State Sources	1,960	2,755	2,700	55
Transfers	5,000	0	10,000	(10,000)
	8,950	2,805	$ 14,700	$ (11,895)
Expenditures				
Instruction	38	5,432	$ 28,262	$ (22,830)
Vehicle Operations, Maintenance Services	0	0	500	(500)
	38	5,432	$ 28,762	$ (23,330)
Receipts Over (Under) Expenditures	8,912	(2,627)		
Unencumbered Cash, Beginning	5,150	14,062		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 14,062	$ 11,435		

FLINTHILLS UNIFIED SCHOOL DISTRICT NO. 492
SCHEDULE OF CASH 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)

Food Service Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 99,143	$ 73,835	$ 110,906	$ (37,071)
State Sources	1,538	1,626	1,920	(294)
Federal Sources	134,876	128,728	141,080	(12,352)
Transfers	20,000	69,600	30,000	39,600
	255,557	273,789	$ 283,906	$ (10,117)
Expenditures				
Food Service Operation	253,541	273,577	$ 323,628	$ (50,051)
	253,541	273,577	$ 323,628	$ (50,051)
Receipts Over (Under) Expenditures	2,016	212		
Unencumbered Cash, Beginning	67,706	69,722		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 69,722	$ 69,934		

FLINTHILLS UNIFIED SCHOOL DISTRICT NO. 492
SCHEDULE OF CASH 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)

Professional Development Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
State Sources	$ 1,906	$ 1,241	$ 2,700	$ (1,459)
Transfers	12,000	0	0	0
	13,906	1,241	$ 2,700	$ (1,459)
Expenditures				
Instructional Support Staff	12,276	7,333	$ 19,330	$ (11,997)
	12,276	7,333	$ 19,330	$ (11,997)
Receipts Over (Under) Expenditures	1,630	(6,092)		
Unencumbered Cash, Beginning	15,000	16,630		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 16,630	$ 10,538		

FLINTHILLS UNIFIED SCHOOL DISTRICT NO. 492
SCHEDULE OF CASH 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)

Special Education Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Federal Sources	$ 4,775	$ 0	$ 0	$ 0
Transfers	576,469	374,982	490,789	(115,807)
	581,244	374,982	$ 490,789	$ (115,807)
Expenditures				
Instruction	487,418	467,888	$ 634,129	$ (166,241)
Student Transportation Services	8,826	7,094	16,660	(9,566)
	496,244	474,982	$ 650,789	$ (175,807)
Receipts Over (Under) Expenditures	85,000	(100,000)		
Unencumbered Cash, Beginning	75,000	160,000		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 160,000	$ 60,000		

FLINTHILLS UNIFIED SCHOOL DISTRICT NO. 492
SCHEDULE OF CASH 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)

Career and Postsecondary Education Fund

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 0	$ 1,343	$ 0	$ 1,343
Federal Sources	15,672	0	0	0
Transfers	98,411	189,603	206,830	(17,227)
	114,083	190,946	$ 206,830	$ (15,884)
Expenditures				
Instruction	119,389	200,640	$ 221,830	$ (21,190)
	119,389	200,640	$ 221,830	$ (21,190)
Receipts Over (Under) Expenditures	(5,306)	(9,694)		
Unencumbered Cash, Beginning	15,000	9,694		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 9,694	$ 0		

FLINTHILLS UNIFIED SCHOOL DISTRICT NO. 492
SCHEDULE OF CASH 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)

KPERS Contribution Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
State Sources	$ 322,608	$ 295,688	$ 354,869	$ (59,181)
	322,608	295,688	$ 354,869	$ (59,181)
Expenditures				
Instruction	216,147	197,956	$ 237,762	$ (39,806)
Student Support Services	4,839	4,435	5,323	(888)
Instructional Support Staff	4,839	4,435	5,323	(888)
General Administration	22,583	20,698	24,841	(4,143)
School Administration	35,487	32,526	39,036	(6,510)
Operations & Maintenance	22,583	20,698	24,841	(4,143)
Student Transportation Services	3,226	3,112	3,549	(437)
Food Service Operation	12,904	11,828	14,194	(2,366)
	322,608	295,688	$ 354,869	$ (59,181)
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 0	$ 0		

FLINTHILLS UNIFIED SCHOOL DISTRICT NO. 492
SCHEDULE OF CASH 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)

Bond & Interest Fund		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 198,153	$ 218,465	$ 209,022	$ 9,443
County Sources	24,862	23,942	21,941	2,001
	223,015	242,407	$ 230,963	$ 11,444
Expenditures				
Debt Service	273,850	272,750	$ 272,750	$ 0
	273,850	272,750	$ 272,750	$ 0
Receipts Over (Under) Expenditures	(50,835)	(30,343)		
Unencumbered Cash, Beginning	378,470	327,635		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 327,635	$ 297,292		

FLINTHILLS UNIFIED SCHOOL DISTRICT NO. 492
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

Federal Funds

	Prior Year Actual	Current Year Actual
Cash Receipts		
Federal Sources	$ 588,699	$ 211,589
	588,699	211,589
Expenditures		
Instruction	139,440	111,451
Student Support Services	292,117	64,262
Instructional Support Staff	0	8,394
General Administration	0	5,728
School Administration	0	3,232
Operations & Maintenance	5,387	3,232
Student Transportation Services	3,771	1,886
Food Service Operation	3,771	2,333
	444,486	200,518
Receipts Over (Under) Expenditures	144,213	11,071
Unencumbered Cash, Beginning	(162,087)	(17,874)
Prior Year Canceled Encumbrances	0	0
Unencumbered Cash, Ending	$ (17,874)	$ (6,803)

FLINTHILLS UNIFIED SCHOOL DISTRICT NO. 492
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

Gifts and Grants Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Local Sources	$ 5,979	$ 22,579
State Sources	0	4,100
Federal Sources	30,000	9,330
	35,979	36,009
Expenditures		
Instruction	32,094	7,515
Student Support Services	2,500	48
General Administration	844	0
Community Service Operations	0	6,029
	35,438	13,592
Receipts Over (Under) Expenditures	541	22,417
Unencumbered Cash, Beginning	36,254	36,795
Prior Year Canceled Encumbrances	0	0
Unencumbered Cash, Ending	$ 36,795	$ 59,212

FLINTHILLS UNIFIED SCHOOL DISTRICT NO. 492
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

Contingency Reserve Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Transfers	$ 0	$ 0
	0	0
Expenditures		
Transfers	0	0
	0	0
Receipts Over (Under) Expenditures	0	0
Unencumbered Cash, Beginning	250,001	250,001
Prior Year Canceled Encumbrances	0	0
Unencumbered Cash, Ending	$ 250,001	$ 250,001

FLINTHILLS UNIFIED SCHOOL DISTRICT NO. 492
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

Textbook & Student Material Revolving Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Local Sources	$ 23,369	$ 20,218
	23,369	20,218
Expenditures		
Instruction	23,210	25,859
	23,210	25,859
Receipts Over (Under) Expenditures	159	(5,641)
Unencumbered Cash, Beginning	19,114	19,273
Prior Year Canceled Encumbrances	0	0
Unencumbered Cash, Ending	$ 19,273	$ 13,632

FLINTHILLS UNIFIED SCHOOL DISTRICT NO. 492
AGENCY FUNDS
SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2024

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Flinthills Jr/Sr High School				
Athletics	$ 689	$ 0	$ 0	$ 689
FHS - Uniforms	61	0	0	61
FMS - Girls Basketball Fundraiser	137	0	0	137
FMS - Boy Basketball Fundraiser	75	0	0	75
FHS - Girls Basketball Fundraiser	1,935	251	472	1,714
FHS - Baseball Fundraiser	2,426	1,275	2,413	1,288
FMS - Track Fundraiser	254	0	0	254
FHS - Wrestling Fundraiser	751	0	0	751
FHS - Boys Basketball Fundraiser	305	1,879	765	1,419
FHS - Football Fundraiser	1,403	2,075	2,425	1,053
FHS - Football	0	3,457	3,457	0
FHS - Volleyball	0	7,073	7,073	0
FHS - Basketball	0	10,403	10,403	0
FHS - Baseball/Softball	0	4,614	4,614	0
FHS - Track	0	2,014	2,014	0
FMS - Football/Volleyball	0	1,436	1,436	0
FMS - Basketball	0	2,696	2,696	0
FMS - Track	0	672	672	0
Scholars Bowl/High Q/Forensics	0	1,193	1,193	0
FHS - Cheerleading	2,034	2,525	1,169	3,390
FHS - Cross Country Fundraising	1	0	0	1
	10,071	41,563	40,802	10,832

FLINTHILLS UNIFIED SCHOOL DISTRICT NO. 492
AGENCY FUNDS
SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2024

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Flinthills Jr/Sr High School (Continued)				
FHS - Softball Fundraiser	1,412	3,362	3,897	877
FHS - Volleyball Fundraiser	62	1,641	636	1,067
Flinthills Middle School	761	0	0	761
FMS - Concessions	3,267	0	0	3,267
FMS - Cheerleaders	2,893	1,836	789	3,940
Seniors	4,856	1,001	470	5,387
Juniors	1,001	3,532	2,662	1,871
Sophomores	1,692	1,074	644	2,122
Freshmen	1,475	150	700	925
8th Grade	775	175	175	775
7th Grade	600	375	225	750
6th Grade	375	150	375	150
Graphic Art	2,993	948	1,402	2,539
Concessions	0	39,054	39,054	0
Letter Club	1,925	0	212	1,713
Skills USA	2,289	0	0	2,289
Enhancement	1,750	750	141	2,359
SADD	630	0	0	630
TSA	1,101	567	395	1,273
Tri-M	949	132	108	973
Stuco	2,245	4,908	6,375	778
Band	5,231	861	152	5,940
Outdoor Classroom	3	0	0	3
FCA	1,276	360	1,393	243
Flinthills Gen. Scholarship	2,055	14	400	1,669
Dixie Spencer Scholarship Fund	1,737	12	500	1,249
Dixie Spencer Scholarship - CD	6,275	6	0	6,281
National Honor Society	400	437	284	553
Physics	83	0	0	83
Kitchen	134	871	1,004	1
FFA	1,991	11,070	10,975	2,086
SAFE	492	1,950	1,328	1,114
Vending Machine	0	320	320	0
Total Agency Funds	$ 62,799	$ 117,119	$ 115,418	$ 64,500

FLINTHILLS UNIFIED SCHOOL DISTRICT NO. 492
DISTRICT ACTIVITY FUNDS
SCHEDULE OF CASH RECEIPTS, EXPENDITURES,
AND UNENCUMBERED CASH
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2024

Fund	Beginning Unencumbered Cash Balance	Prior Year Canceled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Flinthills Jr/Sr High School							
Yearbook	$ 0	$ 0	$ 180	$ 180	$ 0	$ 0	$ 0
Newspaper	28	0	0	0	28	0	28
Drama / Play	3,512	0	8,181	9,939	1,754	0	1,754
Stomping Grounds	1,961	0	230	108	2,083	0	2,083
Banner Fund	29	0	0	0	29	0	29
Miscellaneous-Interest	1,289	0	681	5	1,965	0	1,965
Miscellaneous	1,491	0	3,533	3,173	1,851	0	1,851
Total District Activity Funds	$ 8,310	$ 0	$ 12,805	$ 13,405	$ 7,710	$ 0	$ 7,710