UNIFIED SCHOOL DISTRICT NUMBER 261
HAYSVILLE, KANSAS

FINANCIAL STATEMENT

FISCAL YEAR ENDED JUNE 30, 2024



LOYD GROUP, LLC

Certified Public Accountants

UNIFIED SCHOOL DISTRICT NUMBER 261
Haysville, Kansas

Fiscal Year Ended June 30, 2024

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UNIFIED SCHOOL DISTRICT NUMBER 261
Haysville, Kansas

Fiscal Year Ended June 30, 2024

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INDEPENDENT AUDITOR'S REPORT

Board of Education
Unified School District 261
Haysville, KS 67060

Adverse and Unmodified Opinions

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Unified School District #261, Kansas (District), a Municipal Financial Reporting Entity, as of and for the year ended June 30, 2024, and the related notes to the financial statement.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the Basis for Adverse and Unmodified Opinions section of our report, the accompanying financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the District as of June 30, 2024, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the District as of June 30, 2024, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

Basis for Adverse and Unmodified Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS), the *Kansas Municipal Audit and Accounting Guide* and the standards applicable to financial audits contained in *Government Auditing Standards*, 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 adverse and unmodified audit opinions.

Matter Giving Rise to Adverse Opinion on U.S. Generally Accepted Accounting Principles

As discussed in Note 1 of the financial statement, the financial statement is prepared by the District on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Other Matter

The prior year's financial statement for the year ended June 30, 2023, was audited by another auditor, who expressed an unmodified opinion on regulatory basis of accounting, on March 19, 2024.

Responsibilities of Management for the Financial Statement

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

In preparing the financial statement, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

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 and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statement.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

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

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

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures—actual and budget, individual fund schedules of regulatory basis receipts and expenditures—actual and budget, schedule of regulatory basis receipts and disbursements—agency funds, schedules of regulatory basis receipts, expenditures and unencumbered cash—district activity funds (Schedules 1, 2, 3 and 4 as listed in the table of contents) are presented for purposes of additional analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself,

and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the accompanying supplementary information is fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

Another auditor previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of Unified School District #261 as of and for the year ended June 30, 2023 (not presented herein), and have issued their report thereon dated March 19, 2024, which contained an unmodified opinion on the basic financial statement. The 2023 basic financial statement and their 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/municipalservices. 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, 2024 (Schedule 2 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.

Our audit was conducted for the purpose of forming an opinion on the financial statement of Unified School District #261, Kansas. The schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards,* is presented for purposes of additional analysis and is also not a required part of the basic 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 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 schedule of expenditures of federal awards is fairly stated, in all material respects, in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated January 15, 2024, on our consideration of Unified School District #261'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 Unified School District #261's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Unified School District #261's internal control over financial reporting and compliance.

Loyd Group, LLC

Loyd Group, LLC
Galva, KS
January 15, 2024

Unified School District #261
Haysville, KS

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH
Regulatory Basis
For the Year Ended June 30, 2024

	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
GENERAL FUNDS:							
General Fund	$ -	$ 915	$ 46,644,616	$ 46,644,616	$ 915	$ 137,258	$ 138,173
Supplemental General Fund	211,738	-	15,465,954	15,404,150	273,542	-	273,542
SPECIAL PURPOSE FUNDS:							
At Risk (4 Yr Old) Fund	-	-	448,656	448,656	-	-	-
At Risk (K-12) Fund	712,338	-	10,895,602	11,173,662	434,278	-	434,278
Bilingual Education Fund	-	-	205,000	204,978	22	-	22
Virtual Education Fund	-	-	120,000	120,000	-	-	-
Capital Outlay Fund	1,707,520	-	4,837,078	3,546,178	2,998,420	20,947	3,019,367
Driver Training Fund	155,182	-	38,480	75,500	118,162	-	118,162
Food Service Fund	3,480,537	-	3,357,955	3,789,661	3,048,831	-	3,048,831
Professional Development Fund	-	-	160,561	132,250	28,311	-	28,311
Parent Education Fund	-	-	490,000	490,000	-	-	-
Special Education Fund	2,590,031	1,923	14,923,660	13,977,099	3,538,515	-	3,538,515
Career and Postsecondary Education Fund	-	-	588,789	588,789	-	1,158	1,158
KPERS Special Retirement Contribution Fund	-	-	6,272,359	6,272,359	-	-	-
Contingency Reserve Fund	-	-	500,000	-	500,000	-	500,000
Federal Funds Fund	(312,468)	5,641	1,944,071	1,933,168	(295,924)	5,704	(290,220)
Textbook/Student Material Revolving Fund	595,672	-	1,878,938	241,967	2,232,643	8,045	2,240,688
Gate Receipts	171,915	-	334,097	340,579	165,433	-	165,433
School Projects	116,175	-	98,501	92,897	121,779	-	121,779
BOND AND INTEREST FUND:							
Bond and Interest Fund	12,129,522	-	10,183,654	7,541,914	14,771,262	-	14,771,262
CAPITAL PROJECT FUND:							
Bond Construction Fund	-	-	-	-	-	-	-
Total Reporting Entity (Excluding Agency Funds)	$ 21,558,162	$ 8,479	$ 119,387,971	$ 113,018,423	$ 27,936,189	$ 173,112	$ 28,109,301

COMPOSITION OF CASH	
Intrust Bank	$ 28,150,205
Valley State Bank	573,152
Petty Cash	9,000
Total Cash	28,732,357
Agency Funds per Schedule 3	(623,056)
Total Reporting Entity (Excluding Agency Funds)	$ 28,109,301

UNIFIED SCHOOL DISTRICT NUMBER 261
Haysville, Kansas

NOTES TO THE FINANCIAL STATEMENT

Fiscal Year Ended June 30, 2024

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

(a) Municipal Financial Reporting Entity

Unified School District No. 261, (the "District") is a municipal corporation governed by an elected seven-member board. This financial statement presents Unified School District Number 261 (the District), a municipality.

(b) Regulatory Basis Fund Types

General Fund—is the District's chief operating fund. It accounts for all resources, except those required to be accounted for in another fund.

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

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

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

Agency Fund—are funds used to report assets held by the District in a purely custodial capacity (payroll clearing fund, etc.).

(c) Basis of Accounting

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

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

(d) Budgetary Information

Kansas statutes require that an annual operating budget be legally adopted for the General Fund, Special Purpose Funds (unless specifically exempted by statute), and the Bond and Interest Fund. 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 budget for the succeeding calendar year on or before August 1st.

2) Publication in local newspaper on or before August 5th of the proposed budget and notice of public hearing on the budget.

3) Public hearing on or before August 15th, but at least ten days after publication of notice of hearing.

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

If the municipality is holding a revenue neutral rate hearing, the budget timeline for adoption of the final budget has been adjusted to on or before September 20th. The 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 regulatory receipts other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication, the hearing may be held and the governing body may amend the budget at that time. There were no such budget amendments for this year.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT.)

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 prior year's 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 project funds, trust funds, and the following special purpose funds: Contingency Reserve, Federal Funds, Bond Construction Fund, Textbook/Student Material Revolving Fund, Gate Receipts, and School Projects.

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

2. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

Compliance with Kansas Statutes

Kansas municipalities are subject to the cash-basis law as stated in Kansas Statute 10-1113. The Federal Funds fund has a negative unencumbered cash balance at June 30, 2024, which is allowable under Kansas Statute 12-1663. These funds will be reimbursed in the following fiscal year from federal grant programs.

Expenditures in the Bond & Interest Fund exceeded the adopted budget for the year ended June 30, 2024, which is a violation of K.S.A. 79-2935.

There were various Activity fund accounts that had a negative cash balance at June 30, 2024, which is a violation of K.S.A. 10-1113. See schedule 3 for detailed information.

The Activity funds at Haysville Middle School and Campus High School had outstanding checks over two years which violates K.S.A. 10-815 and 10-816.

3. DEPOSITS AND INVESTMENTS

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

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 investment choices. The rating of the District's investments is noted below.

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. At June 30, 2024, the District held 100% of their investments at two financials institutes; Intrust Bank and Valley State Bank.

Custodial credit risk. Custodial credit risk is the risk that in the event of 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 year end the District's carrying amount of deposits was $28,732,357 and the bank balance was $31,375,179. The bank balance was held by two banks resulting in a concentration of credit risk. Of the bank balance, $500,000 was covered by F.D.I.C. insurance and $30,875,179 was collateralized with securities held by the pledging financial institution's agent in the District's name.

4. RISK MANAGEMENT

The school 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 school district has been unable to obtain commercial insurance for all risks of loss at a cost it considered to be economically justifiable. For this reason, the district joined together with other districts in the State to participate in the Kansas Educational Risk Management Pool, LLC (KERMP LLC), a public entity risk pool currently operating as a common risk management and insurance program for eight participating members.

4. RISK MANAGEMENT (CONT.)

The District pays an annual premium to KERMP LLC for its commercial insurance coverage. The agreement to patriciate provides that the KERMP LLC will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of $500,000 for each insured event, depending on type of insured event. Additional premiums may be due if total claims for the pool are different than what has been anticipated by KERMP LLC management.

5. INTERFUND TRANSFERS

Operating transfers were as follows:

From	To	Regulatory Authority	Amount
General Fund	At Risk (4 Yr. Old) Fund	K.S.A. 72-5167	$ 112,164
General Fund	At Risk (K-12) Fund	K.S.A. 72-5167	8,579,887
General Fund	Parent Education Fund	K.S.A. 72-5167	100,000
General Fund	Special Education Fund	K.S.A. 72-5167	6,650,800
General Fund	Contingency Reserve Fund	K.S.A. 72-5167	500,000
General Fund	Textbook/Student Material Fund	K.S.A. 72-5167	758,023
Supplemental General Fund	At Risk (4 Yr. Old) Fund	K.S.A. 72-5413	336,492
Supplemental General Fund	At Risk (K-12) Fund	K.S.A. 72-5413	2,309,082
Supplemental General Fund	Bilingual Education Fund	K.S.A. 72-5413	205,000
Supplemental General Fund	Virtual Education Fund	K.S.A. 72-5413	120,000
Supplemental General Fund	Professional Development Fund	K.S.A. 72-5413	141,122
Supplemental General Fund	Parent Education Fund	K.S.A. 72-5413	209,200
Supplemental General Fund	Special Education Fund	K.S.A. 72-5413	6,050,000
Supplemental General Fund	Career and Postsecondary Fund	K.S.A. 72-5413	588,789
Supplemental General Fund	Textbook/Student Material Fund	K.S.A. 72-5413	699,408
			$ 27,359,967

6. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS

(a) Other Post-Employment Benefits

As provided by K.S.A. 12-5040, all District retired employees are eligible to remain on the District's health insurance program until the age of 65. The retired employees are responsible for all premiums. If a retired employee reaches the age of 65 before the spouse, the spouse is allowed to remain on the District's program until the spouse reaches age 65. While each retiree pays the full amount of the applicable premium, conceptually, the local government is subsidizing the retirees because each participant is charged a level of premium regardless of age. However, the cost of this subsidy has not been quantified in this financial statement.

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the District makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured.

(b) 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.

Employees are eligible when they reach 85 points (combination of their age and years of KPERS service) or age 62 with 10 years of KPERS service. Under this program, employees receive a one-time lump sum payment into a tax-sheltered account that is equal to approximately one-third of the employee's salary in the year of retirement. The payment is made in July following their last year of employment. Additional smaller amounts are received for years of service to the District that exceed 10 years. If an employee does not take advantage of the program when they meet the criteria, the available amount decreases to zero over a four-year period.

At June 30, 2024 the District had a liability of $177,695 for early retirement incentives.

(c) Compensated Absences

Temporary leave consists of sick and vacation leave. The District annually grants full-time employees 12 days of sick leave and 10 days of vacation leave. Upon termination, employees are compensated for unused sick leave at one-third their normal salary up to 100 days and unused vacation leave at full salary up to 20 days. The liability of accrued temporary leave has been recorded in long-term debt and represents the District's commitment to fund such costs from future operations.

7. LONG-TERM DEBT

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

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
General Obligation Refunding Bonds:									
Refunding Series 2013	2.00%-3.25%	02-01-13	$ 9,920,000	11-01-27	$ 8,860,000	$ -	$ 1,575,000	$ 7,285,000	$ 172,570
Refunding Series 2014	3.00%	09-01-14	6,035,000	11-01-24	100,000	-	100,000	-	1,500
Refunding Series 2015	4.00%	02-01-15	24,705,000	11-01-26	19,240,000	-	1,230,000	18,010,000	745,000
School Improvement Series 2015-2	5.00%	09-01-15	30,000,000	11-01-35	24,595,000	-	700,000	23,895,000	846,794
School Improvement Series 2016	5.00%	05-01-16	29,000,000	11-01-35	22,070,000	-	1,320,000	20,750,000	632,700
Refunding Series 2020	3.00%	12-01-20	6,555,000	11-01-30	6,495,000	-	25,000	6,470,000	193,350
					81,360,000	-	4,950,000	76,410,000	2,591,914
Certificate of Participation:									
Certificate of Participation Series 2011	8.7%	11-28-11	1,600,000.00	11-15-28	1,230,000	-	205,000	1,025,000	55,924
					1,230,000	-	205,000	1,025,000	55,924
Finance Leases:									
Ricoh Copier Lease 1033145US3	variable	8/5/2021	93,930	08-04-26	55,462	-	15,291	40,171	5,876
Ricoh Copier Lease 1033145US2	variable	8/5/2021	389,362	08-04-26	229,907	-	63,386	166,521	24,360
Ricoh Copier Lease 1033145US4	variable	8/5/2021	35,517	08-04-26	20,972	-	5,782	15,190	2,222
Vehicle Leases	variable	various	1,010,821	various	411,285	-	158,700	252,585	13,472
Chromebook Leases	variable	various	1,825,963	various	462,461	-	462,461	-	3,618
					1,180,087	-	705,620	474,467	49,548
Total long-term liabilities					$ 83,770,087	$ -	$ 5,860,620	$ 77,909,467	$ 2,697,386

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	2035-2036	Total
Principal:								
General Obligation Bonds:								
Refunding Series 2013	$ 1,765,000	$ 1,800,000	$ 1,840,000	$ 1,880,000	$ -	$ -	$ -	$ 7,285,000
Refunding Series 2015	1,275,000	1,325,000	1,375,000	1,435,000	1,465,000	11,135,000	-	18,010,000
School Improvement Series 2015-2	695,000	740,000	785,000	825,000	790,000	8,800,000	11,260,000	23,895,000
School Improvement Series 2016	1,385,000	1,450,000	1,515,000	1,580,000	1,635,000	9,140,000	4,045,000	20,750,000
Refunding Series 2020	25,000	25,000	25,000	25,000	2,075,000	4,295,000	-	6,470,000
Total General Obligation Bonds	5,145,000	5,340,000	5,540,000	5,745,000	5,965,000	33,370,000	15,305,000	76,410,000
Certificate of Participation Series 2011	205,000	205,000	205,000	205,000	205,000	-	-	1,025,000
Total Certificates of Participation	205,000	205,000	205,000	205,000	205,000	-	-	1,025,000
Finance Leases:								
Ricoh Copier Lease 1033145US3	17,246	19,450	3,475	-	-	-	-	40,171
Ricoh Copier Lease 1033145US2	71,488	80,627	14,406	-	-	-	-	166,521
Ricoh Copier Lease 1033145US4	6,521	7,355	1,314	-	-	-	-	15,190
Vehicle Leases	164,411	55,296	26,633	6,245	-	-	-	252,585
Total Finance Leases	259,666	162,728	45,828	6,245	-	-	-	474,467
Total Principal	$ 5,609,666	$ 5,707,728	$ 5,790,828	$ 5,956,245	$ 6,170,000	$ 33,370,000	$ 15,305,000	$ 77,909,467
Interest:								
General Obligation Bonds:								
Refunding Series 2013	139,170	102,620	63,480	21,620	-	-	-	326,890
Refunding Series 2015	694,900	642,900	588,900	532,700	474,700	1,093,100	-	4,027,200.00
School Improvement Series 2015-2	811,918	776,044	741,843	713,768	689,544	2,970,506	394,678	7,098,301.00
School Improvement Series 2016	585,850	557,500	527,850	496,900	464,750	1,392,425	121,575	4,146,850.00
Refunding Series 2020	192,850	192,350	191,850	191,350	159,975	129,825	-	1,058,200
Total General Obligation Bonds	2,424,688	2,271,414	2,113,923	1,956,338	1,788,969	5,585,856	516,253	16,657,441
Certificate of Participation Series 2011	45,756	35,588	25,420	15,252	5,084	-	-	127,100
Total Certificates of Participation	45,756	35,588	25,420	15,252	5,084	-	-	127,100
Finance Leases:								
Ricoh Copier Lease 1033145US3	3,922	1,717	53	-	-	-	-	1,770
Ricoh Copier Lease 1033145US2	16,257	7,119	218	-	-	-	-	7,337
Ricoh Copier Lease 1033145US4	1,483	649	20	-	-	-	-	669
Vehicle Leases	7,149	3,437	1,254	146	-	-	-	4,837
Total Finance Leases	28,811	12,922	1,545	146	-	-	-	14,613
Total Interest	2,499,255	2,319,924	2,140,888	1,971,736	1,794,053	5,585,856	516,253	16,799,154
Total Principal and Interest	$ 8,108,921	$ 8,027,652	$ 7,931,716	$ 7,927,981	$ 7,964,053	$ 38,955,856	$ 15,821,253	$ 94,708,621

8. DEFINED BENFIT 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 1.00% contribution rate for the Death and Disability Program) was 13.88% and 13.11%, respectively, for the fiscal year ended June 30, 2023. The actuarially determined employer contribution rate and the statutory contribution rate was 13.38% and 12.57%, respectively, for the fiscal year ended June 30, 2024.

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

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

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

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

The State of Kansas is required to contribute the statutory required employer's share except for retired District employees. The District is responsible for the employer's portion of the cost for retired District employees. The District received and remitted amounts equal to the statutory contribution rate, which totaled $6,272,359 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 $58,640,102. 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.

9. CLAIMS AND JUDGMENTS

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

9. CLAIMS AND JUDGMENTS (CONT.)

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

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees and natural disasters. The District has purchased commercial insurance for these potential ricks. There have been no significant reductions in insurance coverage from 2023 to 2024, and there were no settlements that exceeded insurance coverage in the past three years.

10. ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF (ESSER) FUNDING

The CARES Act also included Elementary and Secondary School Emergency Relief (ESSER) Funds for K-12 schools. The ESSER grants will provide school districts with emergency relief funds to address the impact COVID-19 has had on elementary and secondary schools. It is being allocated to the Districts in three phases, ESSER I, II, and III. The ESSER I under the Cares Act began in March 2020, the ESSER II under the CRRSA Act began in December 2020, and the ESSER III under the ARP Act began in March 2021. The District was allocated $534,984 for ESSER I, $2,208,324 for ESSER III, and $4,963,077 for ESSER III. As of June 30, 2024 the District spent all of ESSER I, all of ESSER II, and all of ESSER III.

11. SUBSEQUENT EVENTS

Management has evaluated the effects on the financial statements of subsequent events occurring through the date of this report, which is the date at which the financial statement was available to be issued.

UNIFIED SCHOOL DISTRICT NUMBER 261
HAYSVILLE, KANSAS

REGULATORY-REQUIRED
SUPPLEMENTARY INFORMATION

FISCAL YEAR ENDED JUNE 30, 2024

Unified School District #261
Haysville, KS

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	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
GENERAL FUNDS:						
General Fund	$ 47,810,666	$ (1,179,114)	$ 13,064	$ 46,644,616	$ 46,644,616	$ -
Supplemental General Fund	15,812,735	(408,585)	-	15,404,150	15,404,150	-
SPECIAL PURPOSE FUNDS:						
At Risk (4 Yr Old) Fund	607,824	-	-	607,824	448,656	(159,168)
At Risk (K-12) Fund	11,173,662	-	-	11,173,662	11,173,662	-
Bilingual Education Fund	204,999	-	-	204,999	204,978	(21)
Virtual Education Fund	120,000	-	-	120,000	120,000	-
Capital Outlay Fund	3,725,000	-	-	3,725,000	3,546,178	(178,822)
Driver Training Fund	90,700	-	-	90,700	75,500	(15,200)
Food Service Fund	3,922,500	-	-	3,922,500	3,789,661	(132,839)
Professional Development Fund	132,251	-	-	132,251	132,250	(1)
Parent Education Fund	490,000	-	-	490,000	490,000	-
Special Education Fund	15,808,000	-	-	15,808,000	13,977,099	(1,830,901)
Career and Postsecondary Education Fund	625,200	-	-	625,200	588,789	(36,411)
KPERS Special Retirement Contribution Fund	6,961,639	-	-	6,961,639	6,272,359	(689,280)
BOND AND INTEREST FUND:						
Bond and Interest Fund	7,441,414	-	-	7,441,414	7,541,914	100,500
Total	$ 114,926,590	$ (1,587,699)	$ 13,064	$ 113,351,955	$ 110,409,812	$ (2,942,143)

Unified School District #261
Haysville, KS

GENERAL FUND

GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

		2024		
	2023 Actual	Actual	Budget	Variance Over (Under)
Receipts:				
State aid	$ 38,145,510	$ 40,407,309	$ 41,159,316	$ (752,007)
Mineral production tax	538	228	550	(322)
Special education aid	6,403,128	6,224,015	6,650,800	(426,785)
Total Receipts	44,549,176	46,644,616	$ 47,810,666	$ (1,166,050)
Expenditures:				
Instruction -				
Certified salaries	10,943,930	10,383,331	$ 12,052,595	$ (1,669,264)
Non-certified salaries	157,762	158,123	175,000	(16,877)
Insurance	1,691,174	1,547,029	1,750,000	(202,971)
Social security	1,371,345	1,382,980	1,400,000	(17,020)
Other benefits	86,638	67,768	93,000	(25,232)
Purchased professional services	29,216	303,173	34,578	268,595
Other purchased services	571,223	522,641	530,000	(7,359)
Teaching supplies	235,624	212,338	255,000	(42,662)
Supplies	160,469	178,320	175,000	3,320
Property and equipment	46,383	37,961	50,000	(12,039)
Other	13,730	6,822	11,380	(4,558)
Student Support Services -				
Certified salaries	1,793,345	1,616,073	2,000,000	(383,927)
Non-certified salaries	(45,012)	180,795	-	180,795
Insurance	151,097	145,715	190,000	(44,285)
Social security	136,776	160,697	150,000	10,697
Other benefits	5,106	4,955	8,500	(3,545)
Purchased professional services	133,861	76,711	-	76,711
Purchased property services	15,239	11,950	20,000	(8,050)
Other purchased services	3,708	6,608	3,500	3,108
Supplies	13,429	11,715	15,000	(3,285)
Instruction Support Staff -				
Certified salaries	1,294,909	1,085,058	1,400,000	(314,942)
Non-certified salaries	1,181,480	1,327,685	1,275,000	52,685
Insurance	259,132	255,720	275,000	(19,280)
Social security	175,919	171,877	190,000	(18,123)
Other benefits	33,510	30,385	60,000	(29,615)
Purchased professional services	36,974	44,230	30,000	14,230
Other purchased services	9,156	13,857	15,000	(1,143)
Supplies	104,765	138,370	112,000	26,370
Property and equipment	-	-	4,000	(4,000)
Other	17,089	23,786	30,000	(6,214)

Unified School District #261
Haysville, KS

GENERAL FUND

GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

		2024		
	2023 Actual	Actual	Budget	Variance Over (Under)
Expenditures (cont.):				
General Administration -				
Certified salaries	$ 183,000	$ 191,190	$ 190,000	$ 1,190
Non-certified salaries	76,739	92,876	115,000	(22,124)
Insurance	16,163	20,078	22,000	(1,922)
Social security	17,748	20,228	25,000	(4,772)
Other employee benefits	553	431	1,000	(569)
Purchased professional services	29,934	126,259	50,000	76,259
Other purchased services	36,843	48,018	38,000	10,018
Supplies	12,607	14,491	20,000	(5,509)
Other	135,398	91,630	150,000	(58,370)
School Administration -				
Certified salaries	1,713,219	1,998,054	1,850,000	148,054
Non-certified salaries	977,503	1,076,586	1,070,000	6,586
Insurance	252,362	223,134	260,000	(36,866)
Social security	193,571	223,682	200,000	23,682
Other employee benefits	9,048	8,156	13,000	(4,844)
Other purchased services	29,087	27,309	27,200	109
Supplies	23,835	5,058	30,000	(24,942)
Central Services -				
Certified salaries	436,323	314,251	260,000	54,251
Non-certified salaries	631,386	628,666	410,000	218,666
Insurance	90,585	84,143	101,000	(16,857)
Social security	76,339	68,415	78,000	(9,585)
Other employee benefits	18,545	3,373	3,000	373
Purchased professional services	21,932	20,639	35,000	(14,361)
Other purchased services	17,727	14,185	20,000	(5,815)
Supplies	186,842	175,172	175,000	172
Property and equipment	-	(7,242)	-	(7,242)
Other	239	29,777	16,500	13,277
Operations and Maintenance -				
Non-certified salaries	1,000,173	618,251	1,100,000	(481,749)
Insurance	344,870	274,367	360,000	(85,633)
Social security	180,697	184,459	182,000	2,459
Other employee benefits	9,392	7,023	10,500	(3,477)
Purchased property services	18,865	11,476	-	11,476
Water	98,695	92,432	137,000	(44,568)
Cleaning	158,087	149,412	175,000	(25,588)
Maintenance	6,676	9,965	8,000	1,965
Repair of buildings	80,834	84,415	130,000	(45,585)
Other purchased services	121,722	108,220	130,000	(21,780)
Supplies	478,784	652,158	400,000	252,158
Property and equipment	67,400	98,920	75,000	23,920

Unified School District #261
Haysville, KS

GENERAL FUND

GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

		2024		
	2023 Actual	Actual	Budget	Variance Over (Under)
Expenditures (cont.):				
Vehicle Operating Services -				
Non-certified salaries	$ 898,557	$ 1,182,587	$ 1,100,000	$ 82,587
Insurance	161,836	146,973	172,000	(25,027)
Social Security	63,476	84,346	75,000	9,346
Other employee benefits	15,422	16,230	17,000	(770)
Vehicle insurance	2,571	6,080	5,000	1,080
Motor fuel	240,526	189,153	270,000	(80,847)
Property and equipment	-	68	50,000	(49,932)
Other	41,334	27,864	-	27,864
Vehicle & Maintenance Services -				
Non-certified salaries	236,576	264,335	250,000	14,335
Insurance	18,595	12,848	-	12,848
Social Security	17,997	19,726	-	19,726
Other employee benefits	900	803	7,300	(6,497)
Purchased property services	93,319	28,156	-	28,156
Other purchased services	123	295	-	295
Supplies	44,896	90,670	51,000	39,670
Other	(17,122)	(22,722)	-	(22,722)
Outgoing Transfers -				
At Risk (K-12)	7,690,000	8,579,887	8,690,813	(110,926)
At Risk (4 Yr Old) Fund	154,342	112,164	200,000	(87,836)
Parent Education Fund	100,000	100,000	100,000	-
Contingency Reserve Fund	-	500,000	-	500,000
Special Education Fund	6,404,128	6,650,800	6,650,800	-
Textbook/Student Material Revolving Fund	-	758,023	-	758,023
Adjustment to comply with legal max	-	-	(1,179,114)	1,179,114
Legal General Fund Budget	44,549,176	46,644,616	46,631,552	13,064
Adjustment for qualifying budget credits	-	-	13,064	(13,064)
Total Expenditures	44,549,176	46,644,616	$ 46,644,616	$ -
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, Beginning	-	-		
Prior Year Cancelled Encumbrances	-	915		
Unencumbered Cash, Ending	$ -	$ 915		

Unified School District #261
Haysville, KS

GENERAL FUND

SUPPLEMENTAL GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

		2024		
	2023 Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Taxes and Shared Revenue -				
Ad valorem property	$ 2,468,414	$ 2,897,798	$ 3,054,399	$ (156,601)
Delinquent tax	67,322	63,681	63,977	(296)
Motor vehicle tax	386,937	381,409	399,924	(18,515)
Supplemental state aid	11,533,023	12,123,066	12,444,622	(321,556)
Total Receipts	14,455,696	15,465,954	$ 15,962,922	$ (496,968)
Expenditures:				
Instruction -				
Certified salaries	219,746	244,013	$ 200,000	$ 44,013
Non-certified salaries	-	-	276,763	(276,763)
Supplies	(33,811)	(65,656)	-	(65,656)
Property and equipment	647,382	1,492,467	823,014	669,453
Student Support Services -				
Certified salaries	39,928	39,612	45,000	(5,388)
Non-certified salaries	51,323	60,321	52,438	7,883
Insurance	12,463	12,201	13,000	(799)
Social Security	7,614	7,377	7,600	(223)
Other employee benefits	237	132	330	(198)
Supplies	10,853	23,621	-	23,621
Property and equipment	-	-	50,000	(50,000)
Instruction Support Staff -				
Certified salaries	96,716	129,038	155,000	(25,962)
Non-certified salaries	32,631	30,273	50,000	(19,727)
Insurance	8,163	13,290	10,000	3,290
Social Security	11,593	12,031	12,000	31
Other employee benefits	524	434	525	(91)
Purchased professional services	15,400	11,875	15,000	(3,125)
Other purchased services	153	313	500	(187)
Supplies	10,357	7,941	10,000	(2,059)
General Administration -				
Non-certified salaries	79,086	83,119	83,000	119
Social Security	6,084	6,398	6,100	298
Other employee benefits	122	79	125	(46)
Purchased professional services	7,358	6,021	15,000	(8,979)
Purchased property services	5,215	26,339	5,500	20,839
Property and equipment	578	1,030	1,000	30
Other purchased services	724,657	944,228	828,800	115,428
Supplies	1,792	1,367	2,000	(633)
Other	-	770	-	770

Unified School District #261
Haysville, KS

GENERAL FUND

SUPPLEMENTAL GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

		2024		
	2023 Actual	Actual	Budget	Variance Over (Under)
Expenditures (cont.):				
School Administration -				
Property and equipment	$ 58,983	$ 56,441	$ 60,000	$ (3,559)
Central Services -				
Other employee benefits	245,335	261,670	350,000	(88,330)
Purchased professional services	94,551	95,877	125,000	(29,123)
Supplies	14,260	13,414	15,000	(1,586)
Operations and Maintenance -				
Non-certified salaries	176,763	181,802	225,000	(43,198)
Insurance	35,484	19,919	42,000	(22,081)
Social Security	12,922	13,502	15,000	(1,498)
Other benefits	535	538	540	(2)
Purchased professional services	162,346	181,519	200,000	(18,481)
Heating	211,599	179,160	250,000	(70,840)
Electric	658,116	566,075	1,060,395	(494,320)
Other	2,991	2,748	3,000	(252)
Other purchased property services	21,526	30,260	18,500	11,760
Other purchased services	967	3,977	1,000	2,977
Supplies	15,852	35,496	15,000	20,496
Other Support Service -				
Architectural services	4,675	14,025	-	14,025
Outgoing Transfers -				
Professional Development Fund	177,260	141,122	100,000	41,122
Parent Education Fund	227,499	209,200	230,000	(20,800)
Special Education Fund	6,478,132	6,050,000	6,500,000	(450,000)
Career and Postsecondary Education Fund	543,243	588,789	800,000	(211,211)
Textbook/Student Material Revolving Fund	-	699,408	-	699,408
At Risk (4 Yr Old) Fund	380,000	336,492	400,000	(63,508)
At Risk (K-12) Fund	2,747,067	2,309,082	2,414,605	(105,523)
Bilingual Education Fund	221,894	205,000	205,000	-
Virtual Education Fund	100,394	120,000	120,000	-
ECC State Grant Fund	7,825	-	-	-
Adjustment to comply with legal max	-	-	(408,585)	408,585
Total Expenditures	14,556,383	15,404,150	$ 15,404,150	$ -
Receipts Over (Under) Expenditures	(100,687)	61,804		
Unencumbered Cash, Beginning	312,425	211,738		
Unencumbered Cash, Ending	$ 211,738	$ 273,542		

Unified School District #261
Haysville, KS

SPECIAL PURPOSE FUND

AT RISK (4 YR 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)

		2024		
	2023 Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Transfer from General Fund	$ 154,342	$ 112,164	$ 200,000	$ (87,836)
Transfer from Supplemental General Fund	380,000	336,492	400,000	(63,508)
Total Receipts	534,342	448,656	$ 600,000	$ (151,344)
Expenditures:				
Instruction -				
Certified salaries	278,275	175,571	$ 320,000	$ (144,429)
Non-certified salaries	128,256	187,670	139,000	48,670
Insurance	56,833	33,597	61,324	(27,727)
Social Security	27,435	25,015	34,000	(8,985)
Other employee benefits	1,530	1,555	2,000	(445)
Supplies	7,741	7,676	10,000	(2,324)
Property and equipment	-	-	1,000	(1,000)
School Administration -				
Certified salaries	14,658	14,575	17,000	(2,425)
Non-certified salaries	16,915	875	19,000	(18,125)
Insurance	-	-	500	(500)
Social Security	2,367	1,182	2,500	(1,318)
Other employee benefits	45	23	500	(477)
Supplies	-	38	-	38
Operations and Maintenance -				
Supplies	287	305	1,000	(695)
Purchased professional services	-	574	-	574
Total Expenditures	534,342	448,656	$ 607,824	$ (159,168)
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	$ -	$ -		

Unified School District #261
Haysville, KS

SPECIAL PURPOSE FUND

AT RISK (K-12) FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

		2024		
	2023 Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Summer school	$ 8,058	$ 6,633	$ -	$ 6,633
Transfer from General Fund	7,690,000	8,579,887	8,690,813	(110,926)
Transfer from Supplemental General Fund	2,747,067	2,309,082	2,414,605	(105,523)
Total Receipts	10,445,125	10,895,602	$ 11,105,418	$ (209,816)
Expenditures:				
Instruction -				
Certified salaries	8,842,780	10,340,433	$ 10,140,000	$ 200,433
Non-certified salaries	88,845	111,405	100,000	11,405
Insurance	63,731	79,095	100,000	(20,905)
Social Security	81,650	113,397	114,000	(603)
Other employee benefits	27,590	28,236	40,000	(11,764)
Purchased professional services	-	-	4,000	(4,000)
Other purchased services	18,536	2,466	25,000	(22,534)
Supplies	9,178	7,744	15,000	(7,256)
Textbooks	75,000	(23,761)	10,000	(33,761)
Property and equipment	2,397	771	5,000	(4,229)
Supplies miscellaneous	166	37	1,000	(963)
Student Support Services -				
Certified salaries	39,928	39,612	45,662	(6,050)
Insurance	5,267	5,267	500	4,767
Social Security	2,694	2,495	3,000	(505)
Other employee benefits	91	77	500	(423)
Property and equipment	-	-	500	(500)
Supplies	185	502	-	502
Instruction Support Staff -				
Certified salaries	204,819	211,391	230,000	(18,609)
Non-certified salaries	6,372	9,836	15,000	(5,164)
Insurance	22,576	16,632	35,000	(18,368)
Social Security	15,088	16,266	20,000	(3,734)
Other employee benefits	884	608	1,000	(392)
Supplies	487	127	500	(373)
Textbooks	709	1,343	1,000	343

Unified School District #261
Haysville, KS

SPECIAL PURPOSE FUND

AT RISK (K-12) FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

		2024		
	2023 Actual	Actual	Budget	Variance Over (Under)
Expenditures (cont.):				
School Administration -				
Certified salaries	$ 129,160	$ 111,260	$ 150,000	$ (38,740)
Non-certified salaries	53,226	60,563	65,000	(4,437)
Insurance	23,889	24,401	30,000	(5,599)
Social Security	12,993	11,444	15,000	(3,556)
Other employee benefits	514	422	1,000	(578)
Other purchased services	750	306	1,500	(1,194)
Supplies	2,221	418	2,500	(2,082)
Student Transportation Services -				
Non-certified salaries	543	763	1,000	(237)
Insurance	31	46	500	(454)
Fuel	487	60	500	(440)
Total Expenditures	9,732,787	11,173,662	$ 11,173,662	$ -
Receipts Over (Under) Expenditures	712,338	(278,060)		
Unencumbered Cash, Beginning	-	712,338		
Unencumbered Cash, Ending	$ 712,338	$ 434,278		

Unified School District #261
Haysville, KS

SPECIAL PURPOSE FUND

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)

		2024		
	2023 Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Transfer from Supplemental General Fund	$ 221,894	$ 205,000	$ 205,000	$ -
Expenditures:				
Instruction -				
Certified salaries	161,647	127,212	$ 142,000	$ (14,788)
Non-certified salaries	20,313	16,376	20,000	(3,624)
Insurance	24,388	30,751	26,000	4,751
Social Security	12,696	23,626	13,000	10,626
Other employee benefits	518	781	1,000	(219)
Other purchased services	906	752	999	(247)
Purchased professional services	651	4,302	1,000	3,302
Supplies	775	1,178	1,000	178
Total Expenditures	221,894	204,978	$ 204,999	$ (21)
Receipts Over (Under) Expenditures	-	22		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	$ -	$ 22		

Unified School District #261
Haysville, KS

SPECIAL PURPOSE FUND

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)

		2024		
	2023 Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Transfer from Supplemental General Fund	$ 100,394	$ 120,000	$ 120,000	$ -
Expenditures:				
Instruction -				
Purchased professional services	100,394	120,000	$ 120,000	$ -
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	$ -	$ -		

Unified School District #261
Haysville, KS

SPECIAL PURPOSE FUND

CAPITAL OUTLAY FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

		2024		
	2023 Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Taxes and Shared Revenue -				
Ad valorem property	$ 1,438,528	$ 1,570,434	$ 1,529,293	$ 41,141
Delinquent tax	38,543	40,354	37,264	3,090
Motor vehicle tax	216,665	224,428	233,601	(9,173)
Interest on idle funds	595,555	1,137,616	500,000	637,616
Capital outlay state aid	1,263,615	1,513,470	1,513,470	-
Other local sources	861,280	350,776	850,000	(499,224)
Total Receipts	4,414,186	4,837,078	$ 4,663,628	$ 173,450
Expenditures:				
Instruction -				
Property and equipment	179,326	189,862	$ 150,000	$ 39,862
Support Services -				
Property and equipment	609,362	643,773	610,000	33,773
Operations and Maintenance -				
Non-certified salaries	1,500,000	1,933,544	1,500,000	433,544
Property and equipment	78,433	80,334	100,000	(19,666)
Transportation -				
Property and equipment	459,710	327,041	600,000	(272,959)
Facility Acquisition and Construction Services -				
Building improvements	201,676	68,220	500,000	(431,780)
Debt Service -				
Principal	205,000	203,811	205,000	(1,189)
Interest	13,115	55,924	50,000	5,924
Commission	56,281	43,669	10,000	33,669
Total Expenditures	3,246,622	3,546,178	$ 3,725,000	$ (178,822)
Receipts Over (Under) Expenditures	1,167,564	1,290,900		
Unencumbered Cash, Beginning	539,956	1,707,520		
Unencumbered Cash, Ending	$ 1,707,520	$ 2,998,420		

Unified School District #261
Haysville, KS

SPECIAL PURPOSE FUND

DRIVER TRAINING FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

		2024		
	2023 Actual	Actual	Budget	Variance Over (Under)
Receipts:				
State aid	$ 19,320	$ 15,515	$ 40,500	$ (24,985)
Other local source revenue	24,181	22,965	35,000	(12,035)
Total Receipts	43,501	38,480	$ 75,500	$ (37,020)
Expenditures:				
Instruction -				
Certified salaries	53,294	40,656	$ 45,000	$ (4,344)
Non-certified salaries	-	-	10,000	(10,000)
Social Security	4,088	3,121	5,000	(1,879)
Other employee benefits	119	40	200	(160)
Other	620	1,175	1,000	175
Supplies	3,318	1,113	4,000	(2,887)
Supplies miscellaneous	171	2,160	500	1,660
Vehicle Operations and Maintenance -				
Insurnace	2,722	3,362	5,000	(1,638)
Fuel	1,500	23,873	5,000	18,873
Property and equipment	-	-	15,000	(15,000)
Total Expenditures	65,832	75,500	$ 90,700	$ (15,200)
Receipts Over (Under) Expenditures	(22,331)	(37,020)		
Unencumbered Cash, Beginning	177,513	155,182		
Unencumbered Cash, Ending	$ 155,182	$ 118,162		

Unified School District #261
Haysville, KS

SPECIAL PURPOSE FUND

FOOD SERVICE FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

		2024		
	2023 Actual	Actual	Budget	Variance Over (Under)
Receipts:				
State aid	$ 29,269	$ 28,270	$ 23,400	$ 4,870
Student sales	795,918	808,052	615,750	192,302
Adult sales	65,724	60,553	3,500	57,053
Child and adult care food programs	2,780,512	2,442,592	2,482,513	(39,921)
Miscellaneous revenue	21,815	18,488	20,000	(1,512)
Total Receipts	3,693,238	3,357,955	$ 3,145,163	$ 212,792
Expenditures:				
Food Service Operation -				
Non-certified salaries	1,306,229	1,416,998	$ 1,400,000	$ 16,998
Insurance	194,982	176,097	225,000	(48,903)
Social Security	89,415	100,636	100,000	636
Other employee benefits	9,870	9,385	15,000	(5,615)
Other purchased services	2,629	2,989	82,500	(79,511)
Purchased professional services	27,364	29,239	-	29,239
Purchased property services	34,601	41,317	-	41,317
Food and milk	1,715,628	1,772,458	1,850,000	(77,542)
Supplies	35,199	34,438	-	34,438
Property and equipment	52,794	20,716	50,000	(29,284)
Other	175,520	185,388	200,000	(14,612)
Total Expenditures	3,644,231	3,789,661	$ 3,922,500	$ (132,839)
Receipts Over (Under) Expenditures	49,007	(431,706)		
Unencumbered Cash, Beginning	3,431,530	3,480,537		
Unencumbered Cash, Ending	$ 3,480,537	$ 3,048,831		

Unified School District #261
Haysville, KS

SPECIAL PURPOSE FUND

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)

		2024		
	2023 Actual	Actual	Budget	Variance Over (Under)
Receipts:				
State aid	$ 33,819	$ 19,439	$ 32,250	$ (12,811)
Transfer from Supplemental General Fund	177,260	141,122	100,000	41,122
Total Receipts	211,079	160,561	$ 132,250	$ 28,311
Expenditures:				
Instructional Support Staff -				
Certified salaries	84,059	77,507	$ 84,651	$ (7,144)
Insurance	1,732	1,733	2,000	(267)
Social Security	400	1,174	500	674
Other employee benefits	7	28	100	(72)
Purchased professional services	52,086	14,060	15,000	(940)
Other purchased services	46,936	9,853	15,000	(5,147)
Supplies	25,859	27,895	15,000	12,895
Total Expenditures	211,079	132,250	$ 132,251	$ (1)
Receipts Over (Under) Expenditures	-	28,311		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	$ -	$ 28,311		

Unified School District #261
Haysville, KS

SPECIAL PURPOSE FUND

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)

		2024		
	2023 Actual	Actual	Budget	Variance Over (Under)
Receipts:				
State aid	$ 153,541	$ 180,800	$ 155,000	$ 25,800
Other local sources	5,000	-	5,000	(5,000)
Transfer from General Fund	100,000	100,000	100,000	-
Transfer from Supplemental General Fund	227,499	209,200	230,000	(20,800)
Total Receipts	486,040	490,000	$ 490,000	$ -
Expenditures:				
Student Support Services -				
Certified salaries	391,132	386,019	$ 397,900	$ (11,881)
Non-certified salaries	23,859	28,140	23,000	5,140
Insurance	19,731	19,830	20,000	(170)
Social Security	31,405	37,880	32,000	5,880
Other employee benefits	1,697	2,085	2,000	85
Purchased professional services	2,053	2,236	2,000	236
Other purchased services	7,060	8,584	8,000	584
Supplies	9,103	5,226	5,000	226
Property and equipment	-	-	100	(100)
Total Expenditures	486,040	490,000	$ 490,000	$ -
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	$ -	$ -		

Unified School District #261
Haysville, KS

SPECIAL PURPOSE FUND

SPECIAL EDUCATION FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

		2024		
	2023 Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Federal aid	$ 1,857,573	$ 1,346,982	$ 1,375,000	$ (28,018)
Tuition	211,164	364,366	250,000	114,366
Medicaid	209,108	511,512	250,000	261,512
Transfer from General Fund	6,404,128	6,650,800	6,650,800	-
Transfer from Supplemental General Fund	6,478,132	6,050,000	6,500,000	(450,000)
Total Receipts	15,160,105	14,923,660	$ 15,025,800	$ (102,140)
Expenditures:				
Instruction -				
Certified salaries	4,100,230	4,023,947	$ 4,500,000	$ (476,053)
Non-certified salaries	3,254,922	3,365,962	3,500,000	(134,038)
Insurance	1,082,393	864,682	1,200,000	(335,318)
Social Security	504,596	523,253	530,000	(6,747)
Other employee benefits	33,136	44,489	40,000	4,489
Purchased professional services	24,033	30,388	30,000	388
Other purchased services	10,781	5,608	30,000	(24,392)
Supplies	12,567	25,430	37,000	(11,570)
Property and equipment	6,787	6,948	35,000	(28,052)
Other	825	1,010	1,000	10
Student Support Services -				
Certified salaries	2,406,819	2,327,376	2,800,000	(472,624)
Non-certified salaries	316,983	419,711	350,000	69,711
Insurance	257,412	218,153	300,000	(81,847)
Social Security	182,406	196,099	215,000	(18,901)
Other employee benefits	7,584	6,314	9,000	(2,686)
Purchased professional services	192,575	185,536	200,000	(14,464)
Other purchased services	15,108	14,576	10,000	4,576
Supplies	24,679	19,268	25,000	(5,732)
Instruction Support Staff -				
Certified salaries	398,175	407,356	330,000	77,356
Non-certified salaries	6,372	9,836	7,500	2,336
Insurance	1,444	131	7,500	(7,369)
Social security	462	754	5,000	(4,246)
Other benefits	57	32	250	(218)
Supplies	2,312	1,946	5,000	(3,054)

Unified School District #261
Haysville, KS

SPECIAL PURPOSE FUND

SPECIAL EDUCATION FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

		2024		
	2023 Actual	Actual	Budget	Variance Over (Under)
Expenditures (cont.):				
General Administration -				
Certified salaries	$ 222,874	$ 234,216	$ 240,000	$ (5,784)
Non-certified salaries	48,027	38,237	53,000	(14,763)
Insurance	23,532	12,083	25,000	(12,917)
Social security	19,585	20,000	20,000	-
Other employee benefits	872	624	1,000	(376)
Other purchased services	4,479	13,019	5,000	8,019
Supplies	4,056	3,372	4,000	(628)
Central Services -				
Supplies	-	-	250,000	(250,000)
Operations and Maintenance -				
Purchased property services	2,690	2,122	2,750	(628)
Electric	38,672	36,012	40,000	(3,988)
Vehicle Operating Services -				
Non-certified salaries	721,130	719,142	750,000	(30,858)
Insurance	114,353	90,781	125,000	(34,219)
Social Security	49,041	50,166	50,000	166
Other employee benefits	14,319	13,907	15,000	(1,093)
Purchased professional services	1,872	23,618	30,000	(6,382)
Supplies	47,499	20,995	30,000	(9,005)
Total Expenditures	14,155,659	13,977,099	$ 15,808,000	$ (1,830,901)
Receipts Over (Under) Expenditures	1,004,446	946,561		
Unencumbered Cash, Beginning	1,585,585	2,590,031		
Prior Year Cancelled Encumbrances	-	1,923		
Unencumbered Cash, Ending	$ 2,590,031	$ 3,538,515		

Unified School District #261
Haysville, KS

SPECIAL PURPOSE FUND

CAREER AND POSTSECONDARY EDUCATION FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

		2024		
	2023 Actual	Actual	Budget	Variance Over (Under)
Receipts:				
State aid	$ 28,541	$ -	$ 38,788	$ (38,788)
Transfer from Supplemental General Fund	543,243	588,789	800,000	(211,211)
Total Receipts	571,784	588,789	$ 838,788	$ (249,999)
Expenditures:				
Instruction -				
Certified salaries	406,277	400,074	$ 450,000	$ (49,926)
Insurance	39,286	43,728	42,000	1,728
Social Security	29,772	29,477	31,000	(1,523)
Other employee benefits	1,467	991	2,000	(1,009)
Other purchased services	5,705	11,772	6,000	5,772
Supplies	47,707	66,222	50,000	16,222
Textbooks	600	606	700	(94)
Supplies other	1,388	2,959	2,500	459
Property and equipment	39,582	32,960	41,000	(8,040)
Total Expenditures	571,784	588,789	$ 625,200	$ (36,411)
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	$ -	$ -		

Unified School District #261
Haysville, KS

SPECIAL PURPOSE FUND

KPERS SPECIAL RETIREMENT CONTRIBUTION FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

		2024		
	2023 Actual	Actual	Budget	Variance Over (Under)
Receipts:				
State aid	$ 6,328,763	$ 6,272,359	$ 6,961,639	$ (689,280)
Expenditures:				
Employee Benefits -				
Instruction	3,018,152	4,027,482	$ 3,500,000	$ 527,482
Student Support Services	429,003	506,807	450,000	56,807
Instruction Support Staff	348,210	312,991	350,000	(37,009)
General Administration	97,168	88,440	102,000	(13,560)
School Administration	446,811	442,829	450,000	(7,171)
Central Services	111,048	117,920	125,000	(7,080)
Operations and Maintenance	404,913	433,420	450,000	(16,580)
Student Transportation Services	284,881	200,715	300,000	(99,285)
Food Service Operation	1,188,577	141,755	1,234,639	(1,092,884)
Total Expenditures	6,328,763	6,272,359	$ 6,961,639	$ (689,280)
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	$ -	$ -		

Unified School District #261
Haysville, KS

SPECIAL PURPOSE FUND

CONTINGENCY RESERVE FUND

SCHEDULE OF 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)

	2023 Actual	2024 Actual
Receipts:		
Transfer from General Fund	$ -	$ 500,000
Expenditures:		
Property and equipment	-	-
Receipts Over (Under) Expenditures	-	500,000
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ 500,000

Unified School District #261
Haysville, KS

SPECIAL PURPOSE FUND

FEDERAL FUNDS FUND

SCHEDULE OF 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)

	2023 Actual	2024 Actual
Receipts:		
Title I	$ 860,045	$ 948,942
Title II A	167,486	154,135
Title III	21,770	25,386
Title VI	44,538	55,266
Spark	138,093	123,914
CMHC	178,840	204,206
Carl Perkins grant	47,925	48,416
SBHC	-	111,000
KDHE testing grant	67,862	45,413
Homeless grant	40,000	55,000
Safe and Secure Schools Grant	101,857	-
ESSER III	4,860,002	172,393
Total Receipts	6,528,418	1,944,071
Expenditures:		
Title I	857,442	948,942
Title II A	167,486	154,135
Title III	21,772	25,386
Title VI	44,538	55,266
Spark	138,093	122,288
CMHC	178,840	189,224
Carl Perkins grant	47,925	54,119
SBHC	2,603	111,000
KDHE testing grant	67,862	45,415
Homeless grant	39,998	55,000
ESSER III	3,658,543	172,393
Total Expenditures	5,225,102	1,933,168
Receipts Over (Under) Expenditures	1,303,316	10,903
Unencumbered Cash, Beginning	(1,615,784)	(312,468)
Prior Year Cancelled Encumbrances	-	5,641
Unencumbered Cash, Ending	$ (312,468)	$ (295,924)

Unified School District #261
Haysville, KS

SPECIAL PURPOSE FUND

TEXTBOOK/STUDENT MATERIAL REVOLVING FUND

SCHEDULE OF 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)

	2023 Actual	2024 Actual
Receipts:		
Student fees and materials	$ 73,546	$ 80,648
Class fees	1,517	1,804
Fines	23,734	23,222
Textbook rental fees	310,172	315,833
Transfer from General Fund	-	758,023
Transfer from Supplemental General Fund	-	699,408
Total Receipts	408,969	1,878,938
Expenditures:		
Instruction -		
Textbooks	287,518	37,066
Textbook refund	4,238	3,561
Supplies	437	2,237
Instruction Support Staff -		
Supplies	91,376	111,843
Supplies miscellaneous	110,384	87,260
Total Expenditures	493,953	241,967
Receipts Over (Under) Expenditures	(84,984)	1,636,971
Unencumbered Cash, Beginning	680,656	595,672
Unencumbered Cash, Ending	$ 595,672	$ 2,232,643

Unified School District #261
Haysville, KS

BOND AND INTEREST FUND

BOND AND INTEREST FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

		2024		
	2023 Actual	Actual	Budget	Variance 2024 (Under)
Receipts:				
Taxes and Shared Revenue -				
Ad valorem property	$ 2,715,187	$ 2,750,929	$ 2,677,019	$ 73,910
Delinquent tax	72,878	68,271	70,342	(2,071)
Motor vehicle tax	410,553	425,894	446,354	(20,460)
State aid	6,469,878	6,938,560	6,803,781	134,779
Total Receipts	9,668,496	10,183,654	$ 9,997,496	$ 186,158
Expenditures:				
Interest	2,780,789	2,591,914	$ 2,590,414	$ 1,500
Principal	4,765,000	4,950,000	4,850,000	100,000
Bond fees	-	-	1,000	(1,000)
Total Expenditures	7,545,789	7,541,914	$ 7,441,414	$ 100,500
Receipts Over (Under) Expenditures	2,122,707	2,641,740		
Unencumbered Cash, Beginning	10,006,815	12,129,522		
Unencumbered Cash, Ending	$ 12,129,522	$ 14,771,262		

Unified School District #261
Haysville, KS

CAPITAL PROJECT FUND

BOND CONSTRUCTION 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)

	2023 Actual	2024 Actual
Receipts:		
Transfer In	$ 1,100,000	$ -
Expenditures:		
Capital Projects	-	-
Receipts Over (Under) Expenditures	1,100,000	-
Unencumbered Cash, Beginning	(1,100,000)	-
Unencumbered Cash, Ending	$ -	$ -

Unified School District #261
Haysville, KS

AGENCY FUNDS

SCHEDULE OF RECEIPTS AND DISBURSEMENTS
Regulatory Basis
For the Year Ended June 30, 2024

	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Student Organizations:				
Haysville Middle School -				
Alternative MS Pop	$ 600	$ -	$ -	$ 600
Band	1,297	4,531	5,045	783
Crime Stoppers	55	-	-	55
Natural Helpers	72	1,177	301	948
Scholars Bowl	7	-	-	7
Student Council	143	-	-	143
Vocal Music	2,933	20,817	20,470	3,280
Vocal Music Trips	15,108	30,550	20,689	24,969
Yearbook Activity	731		311	1,042
8th Grade Picnic Fund	322	4,850	4,505	667
National Jr Honor Society	1,583	4,608	4,456	1,735
Science	583	1,229	1,270	542
Home Ec	4,024	627	982	3,669
Haysville West Middle School -				
Art Club	292	736	751	277
Band	2,229	6,669	6,715	2,183
Gorilla Group	9	-	-	9
Scholars Bowl	27	-	-	27
Vocal Music	1,805	7,488	6,049	3,244
Vocal Music Trips	102	24		126
Yearbook Activity	8,701	995	320	9,376
National Junior Honor Society	1,084	310	45	1,349
Social Studies	203	-	-	203
Science	4,593	1,518	534	5,577
Home Ec	846	3,727	4,499	74
Math	231	-	-	231
Campus High School -				
Art Club	3,059	-	1,014	2,045
Thespian Troupe 573	8,235	9,746	10,982	6,999
Band	6,731	31,572	30,867	7,436
Baseball Club	21,445	12,167	11,129	22,483
French Club	442	-	170	272
Campus Life	247	-	-	247
Campus Cruiser	1,070	-	-	1,070
Bowling Club	849	206	854	201
Creative Writing Club	194	-	-	194
Crime Stoppers	670	-	-	670
Cross Country	3,560	1,579	1,812	3,327
Jazz Band	937	-	-	937
Football Club	2,392	8,635	6,267	4,760
Screamin' Stampede	316	-	-	316
Girls Basketball Club	3,214	2,766	2,648	3,332

Unified School District #261
Haysville, KS

AGENCY FUNDS

SCHEDULE OF RECEIPTS AND DISBURSEMENTS
Regulatory Basis
For the Year Ended June 30, 2024

	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Student Organizations (cont.):				
Campus High School -				
Golf Club	$ 1,092	$ 974	$ 1,166	$ 900
National Forensics League	881	1,123	838	1,166
National Honor Society	828	696	497	1,027
Spanish Club	2,092	-	170	1,922
Natural Helpers	(710)	-	-	(710)
Newspaper	1,062	-	1,062	-
Chess Club	25	-	-	25
Classy Colts Dance	8,438	6,874	13,181	2,131
Link Crew	13,402	10,892	17,797	6,497
Quill and Scroll	(28)	-	-	(28)
PBIS	502	-	-	502
Scholars Bowl	383	922	719	586
Orchestra	4,742	20,590	20,861	4,471
Boys Soccer Club	2,241	6,076	3,855	4,462
Softball Club	1,642	8,524	8,440	1,726
Student Council	3,401	14,952	16,779	1,574
Swim Club	2,762	820	2,355	1,227
Robotics	1,325	1,725	-	3,050
CHS Spirit Squads	4,079	41,354	36,164	9,269
Vocal Music	248	10,490	9,383	1,355
Volleyball Club	1,115	2,573	3,060	628
Wrestling Club	9,511	4,114	7,841	5,784
Kreative Kids	1,916	2,630	3,583	963
Vocal Music Trips	56	-	-	56
Yearbook Activity	11,797	-	11,797	-
Tennis Club	1,277	323	776	824
Boys Basketball Club	1,624	1,906	3,333	197
FCA	22	631	631	22
Student to Student	(40)	-	323	(363)
Avid	119	1,119	196	1,042
Girls Soccer Club	3,948	2,983	6,959	(28)
Science Club	1,161	2,225	2,645	741
Environment Fund	2,989	2,775	2,492	3,272
HHS Fund	5,182	7,274	4,255	8,201
HHS Student Leadership	1,976	-	1,976	-
International Baccalaureate	30	-	-	30
Weightlifting Club	109	-	-	109
Gamers Club	19	-	-	19
Track Club	1,895	1,822	3,728	(11)
The Club	728	-	-	728
Title Wave	208	-	-	208

Unified School District #261
Haysville, KS

AGENCY FUNDS

SCHEDULE OF RECEIPTS AND DISBURSEMENTS
Regulatory Basis
For the Year Ended June 30, 2024

	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Student Organizations (cont.):				
Campus High School -				
Odyssey of the Mind	$ 161	$ -	$ -	$ 161
Sports Medicine Club	1,215	-	-	1,215
BPA	4,706	-	-	4,706
FCCLA	4,896	28,960	9,231	24,625
Tri-M	2,537	831	60	3,308
Tech Ed Club	879	-	-	879
YEK	15	1,551	1,667	(101)
IB	221	-	-	221
Kay	928	220	-	1,148
Debate	1,358	601	1,280	679
Super Colts	1,083	1,117	864	1,336
Electric Car	60	-	-	60
FCCLA Sales	13,072	11,637	2,257	22,452
Talk with Your Hands	24	-	-	24
CSI	-	797	-	797
HOSA	-	2,025	785	1,240
Class of 2017	4,914	-	-	4,914
Class of 2018	3,318	-	-	3,318
Class of 2019	7,584	-	-	7,584
Class of 2020	3	-	-	3
Class of 2021	98	-	-	98
Class of 2022	3,091	-	-	3,091
Class of 2023	627	-	165	462
Class of 2024	6,832	11,870	12,432	6,270
Class of 2025	1,894	9,602	5,891	5,605
Class of 2026	1,267	1,470	854	1,883
Class of 2027	-	2,390	975	1,415
Colt Branded	3,027	36,486	38,182	1,331
Stompin Grounds	(2,667)	56,926	52,522	1,737
Total Student Organizations	256,133	479,708	456,401	279,440
Sales Tax Funds:				
Haysville Middle School	3,089	6,194	6,118	3,165
Haysville West Middle School	1,387	4,823	6,070	140
Campus High School	2,330	11,127	10,262	3,195
Total Sales Tax Funds	6,806	22,144	22,450	6,500
Payroll Revolving	388,133	433,783	484,800	337,116
Total Agency Funds	$ 651,072	$ 935,635	$ 963,651	$ 623,056

Unified School District #261
Haysville, KS

DISTRICT ACTIVITY FUNDS

SCHEDULE OF RECIEPTS, EXPENDITURES, AND UNENCUMBERED CASH
Regulatory Basis
For the Year Ended June 30, 2024

	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Gate Receipts:						
Athletics-Haysville Middle School						
Admissions	$ 30,549	$ 37,444	$ 44,895	$ 23,098	$ -	$ 23,098
Athletic Concessions	24,494	28,120	23,739	28,875	-	28,875
Officials	(800)	16,580	15,780	-	-	-
Event Worker	(4,360)	5,250	1,210	(320)	-	(320)
Football	892	-	447	445	-	445
Volleyball	539	-	-	539	-	539
Cross Country	515	-	-	515	-	515
MS Soccer	560	-	-	560	-	560
Girls Tennis	96	-	-	96	-	96
Boys Basketball	735	-	-	735	-	735
Girls Basketball	437	-	-	437	-	437
Wrestling	315	-	-	315	-	315
Track	1,229	-	-	1,229	-	1,229
Cheerleading	2,358	8,314	7,870	2,802	-	2,802
Spiritwear	1,434	7,551	753	8,232	-	8,232
Summer Weights	1,316	-	-	1,316	-	1,316
Entry Fees	250	1,975	985	1,240	-	1,240
Athletics-Haysville West Middle School						
Admissions	45,957	19,537	8,691	56,803	-	56,803
Athletic Concessions	30,161	21,338	17,885	33,614	-	33,614
Officials	-	6,082	12,080	(5,998)	-	(5,998)
Event Worker	-	-	3,945	(3,945)	-	(3,945)
Football	90	1,496	1,001	585	-	585
Volleyball	1,320	991	917	1,394	-	1,394
Cross Country	21	245	262	4	-	4
MS Soccer	-	748	677	71	-	71
Girls Tennis	5	327	343	(11)	-	(11)
Boys Tennis	-	266	728	(462)	-	(462)
Boys Basketball	-	25	-	25	-	25
Girls Basketball	242	-	(11)	253	-	253
Wrestling	-	1,669	1,794	(125)	-	(125)
Track	512	1,007	1,132	387	-	387
Cheerleading	7,938	18,426	22,914	3,450	-	3,450
Spiritwear	11,194	5,605	9,453	7,346	-	7,346
Entry Fees	-	1,880	5,348	(3,468)	-	(3,468)
Athletics Misc West MS	501	1,486	1,356	631	-	631
Athletics-Campus High School						
Athletcis	15,838	58,776	121,005	(46,391)	-	(46,391)
Admissions	4,111	63,659	224	67,546	-	67,546
Athletic Concessions	275	20,164	15,799	4,640	-	4,640
Officials	(5,975)	-	-	(5,975)	-	(5,975)
Event Worker	-	-	15,770	(15,770)	-	(15,770)
Cross Country	-	4,264	2,785	1,479	-	1,479
Boys Basketball	(539)	-	347	(886)	-	(886)
Girls Basketball	-	510	75	435	-	435
Track	(295)	-	-	(295)	-	(295)
Entry Fees	-	362	380	(18)	-	(18)
Total Gate Receipts	171,915	334,097	340,579	165,433	-	165,433

Unified School District #261
Haysville, KS

DISTRICT ACTIVITY FUNDS

SCHEDULE OF RECIEPTS, EXPENDITURES, AND UNENCUMBERED CASH
Regulatory Basis
For the Year Ended June 30, 2024

	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
School Projects:						
Haysville Middle School						
Locker/Planner/ID	$ 17,903	$ 629	$ 60	$ 18,472	$ -	$ 18,472
PE Uniform	-	15	-	15	-	15
Band Instrument Rental	-	60	-	60	-	60
Orchestra Instrument Rental	120	-	-	120	-	120
Yearbook	876	241	271	846	-	846
Athletic Fee	17	308	308	17	-	17
Lost/Damaged Textbooks	-	55	-	55	-	55
Chromebook Fees	169	-	-	169	-	169
Interest	1,085	227	-	1,312	-	1,312
Student Activity	997	5,645	5,488	1,154	-	1,154
Student Vending	118	176	-	294	-	294
PBIS	5,679	9,433	13,378	1,734	-	1,734
Field Trips	1,546	-	-	1,546	-	1,546
Giving Tree	-	426	306	120	-	120
PE Locks	195	-	-	195	-	195
Media Center	76	2,138	2,113	101	-	101
School Supply Machines	659	-	-	659	-	659
Staff Social	(3,219)	8,352	2,744	2,389	-	2,389
Staff	(1,922)	1,016	580	(1,486)	-	(1,486)
PTO	27	763	795	(5)	-	(5)
Special Fundraising	5,514	-	-	5,514	-	5,514
Learning Lab Activities	979	967	713	1,233	-	1,233
Home Ec Beef	455	88	31	512	-	512
Orchestra	1,099	876	635	1,340	-	1,340
School Projects	7,467	522	-	7,989	-	7,989
Haysville West Middle School						
PE Uniform	9,263	2,727	1,869	10,121	-	10,121
Band Instrument Rental	-	285	-	285	-	285
Orchestra Instrument Rental	-	621	25	596	-	596
Yearbook	8,137	9,246	19,443	(2,060)	-	(2,060)
Athletic Fee	18,730	3,752	7,386	15,096	-	15,096
Lost/Damaged Textbooks	3,522	-	-	3,522	-	3,522
Chromebook Fees	-	940	-	940	-	940
Interest	1,179	279	765	693	-	693
2nd Step	1,000	-	-	1,000	-	1,000
Student Activity	7,050	841	1,062	6,829	-	6,829
Student Vending	-	102	-	102	-	102
PBIS	1,174	1,827	2,543	458	-	458
Giving Tree	742	2,348	2,675	415	-	415
Gorilla Giving Gear	419	-	419	-	-	-
GTV	-	1,000	1,000	-	-	-
PE Locks	683	127	-	810	-	810
Media Center	2,777	139	323	2,593	-	2,593
Fem. Product Machine	156	-	-	156	-	156
School Supply Machines	284	-	50	234	-	234
Staff Social	15	1,015	949	81	-	81
Staff	101	3,187	3,282	6	-	6
PTO	2,092	3,864	2,761	3,195	-	3,195

Unified School District #261
Haysville, KS

DISTRICT ACTIVITY FUNDS

SCHEDULE OF RECIEPTS, EXPENDITURES, AND UNENCUMBERED CASH
Regulatory Basis
For the Year Ended June 30, 2024

	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
School Projects (cont.):						
Haysville West Middle School						
Special Fundraising	$ 1,157	$ -	$ -	$ 1,157	$ -	$ 1,157
Home Ec Beef	-	-	316	(316)	-	(316)
Orchestra	7,281	6,083	5,759	7,605	-	7,605
School Projects	5,484	568	563	5,489	-	5,489
HWMS Grant	746	1,000	1,550	196	-	196
Campus High School						
Yearbook	149	10,577	2,446	8,280	-	8,280
Athletic Fee	-	3,045	3,024	21	-	21
Exam Fee	(4,081)	6,245	-	2,164	-	2,164
Interest	1,252	399	-	1,651	-	1,651
Media Center	177	-	(16)	193	-	193
Staff Social	134	-	-	134	-	134
Counseling Projects	366	-	-	366	-	366
School Improvements	2,064	205	-	2,269	-	2,269
School Projects	(3,179)	3,495	4,386	(4,070)	-	(4,070)
Activities Projects	1,674	2,213	2,135	1,752	-	1,752
Open House Fund	362	-	-	362	-	362
CHS Alumni Fund	400	-	-	400	-	400
IC Projects	200	-	-	200	-	200
CHS Project	2,666	206	219	2,653	-	2,653
Circle of Friends	744	228	541	431	-	431
Gary Engels Memorial Scholarship	1,110	-	-	1,110	-	1,110
Rick Hester CHS Fine Arts Memorial	305	-	-	305	-	305
Total School Projects	116,175	98,501	92,897	121,779	-	121,779
Total District Activity Funds	$ 288,090	$ 432,598	$ 433,476	$ 287,212	$ -	$ 287,212

SINGLE AUDIT SECTION

LOYD GROUP, LLC

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P.O. Box 7
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620-654-7565
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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 261
Haysville, KS 67060

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, and the Kansas Municipal Audit and Accounting Guide, the financial statement of Unified School District #261, Kansas, (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 basic financial statement, and have issued our report thereon dated January 15, 2025.

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. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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 instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*, which are described in the accompanying schedule of findings & questioned costs as items 2024-001

Unified School District No. 261's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on Unified School District No. 261's response to the findings identified in our audit and described in the accompanying schedule of findings and questioned costs. Unified School District No. 261's response was not subjected to the other auditing procedures applied in the audit of the financial statements 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 *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Loyd Group, LLC

Loyd Group, LLC
Galva, KS
January 15, 2025

LOYD GROUP, LLC

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Galva, KS 67443
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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

Board of Education
Unified School District 261
Haysville, KS 67060

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Unified School District #261's (the District) compliance with the types of compliance requirements identified as subject to audit in the *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 types of 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;* the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. *Code of Federal Regulations* 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 Responsibilities 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 is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, 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, *Government Auditing Standards*, 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 instances of noncompliance which are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying schedule of findings and questioned costs as item 2024-001. Our opinion on each major federal program is not modified with respect to these matters. Government Auditing Standards requires the auditor to perform limited procedures on Unified School District No. 261's response to the noncompliance findings identified in our audit described in the accompanying schedule of findings and questioned costs Unified School District No. 261'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

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 a 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.

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. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

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. *Government Auditing Standards* requires the auditor to perform limited procedures on Unified School District No 261's response to the internal control over compliance

findings identified in our audit described in the accompanying schedule of findings and questioned costs. Unified School District No. 261'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.

Loyd Group, LLC

Loyd Group, LLC
Galva, KS
January 15, 2025

Unified School District #261
Haysville, KS

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2024

Federal Grantor/ Pass Through Grantor/ Program Title	Federal Assistance Listing	Grant Number	Disbursements/ Expenditures
U.S. Department of Education			
Passed Through State Department of Education			
COVID-19 Elementary and Secondary School Emergency Relief Fund	84.425U	DO261	$ 172,393
Special Education Cluster (IDEA)			
Special Education - Grants to States - IDEA Part B	84.027	D0261	1,270,738
Special Education - Discretionary Spending Projects	84.027	D0261	36,813
Special Education - Preschool Grants	84.173	D0261	39,431
Total Special Education Cluster (IDEA)			1,346,982
Title III	84.365	DO261	25,386
Career and Technical Education	84.048	DO261	54,119
Title I Grants to Local Educational Agencies	84.010	DO261	948,942
Supporting Effective Instruction State Grants	84.367	DO261	154,135
Student Support an Academic Enrichment Program	84.424	DO261	166,266
Homeless Child	84.196	DO261	55,000
SPARK	84.287	D0261	122,288
TOTAL U.S. DEPARTMENT OF EDUCATION			3,045,511
U.S. Department of Health and Human Services			
Passed Through State Department of Education			
COVID-19 ELC Grant	93.323	DO261	45,415
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			45,415
U.S. Department of Agriculture			
Passed Through State Department of Education			
Child Nutrition Cluster			
School Breakfast Program	10.553	DO410	475,792
National School Lunch Program	10.555	DO410	1,805,762
Summer Food Service Program for Children	10.559	DO410	161,037
Total Child Nutrition Cluster			2,442,591
TOTAL U.S. DEPARTMENT OF AGRICULTURE			2,442,591
TOTAL SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS			$ 5,533,517

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Note 1 - Basis of Presentation

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal grant activity of Unified School District Number 261, Haysville, Kansas (the District), under programs of the federal government for the year ended June 30, 2024. The information in the Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the District, it is not intended to and does not present the financial position, changes in net position, or cash flows of the District. The Schedule is presented using a regulatory basis of accounting prescribed by the Kansas Municipal Audit and Accounting Guide (as described in Note 1 to the financial statement), which is the same basis of accounting as the financial statement accompanying this schedule.

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONT.)

Note 2 - Summary of Significant Accounting Policies

(1) Expenditures reported on the Schedule are reported on the regulatory basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

(2) The District has not elected to use the 10 percent *de minimis* indirect cost rate as allowed under the Uniform Guidance.

Note 3 - Funds Expended

Funds where Federal expenditures were receipted and expended:

Food Service Fund	$	2,442,591
Federal Funds Fund		1,743,944
Special Education Fund		1,346,982
Total	$	5,533,517

Unified School District #261
Haysville, Kansas

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended June 30, 2024

Section 1 – Summary of Auditor's Results

Financial Statements

1. Type of auditor's opinion issued on whether the financial statement audited was prepared in accordance with GAAP:	Adverse
2. Internal control over financial reporting:	
a. Material weaknesses identified?	No
b. Significant deficiencies identified?	None Reported
3. Noncompliance material to the financial statements noted?	No

Federal Awards

1. Internal control over major programs:	
a. Material weaknesses identified?	No
b. Significant deficiencies identified?	Yes
2. Type of auditor's report issued on compliance for major programs:	Unmodified
3. Any audit findings disclosed that are required to be reported in accordance with 2 CFR Section 200.516(a)?	No
4. Identification of major programs:	

Name of Federal Program or Cluster	CFDA Number
Special Education Cluster (IDEA):	
Special Education – Grants to States	84.027
Special Education – Preschool Grants	84.173
Title I Grants to Local Educational Agencies	84.010A

5. Dollar threshold used to distinguish between Type A and Type B programs:	$750,000
6. Auditee qualified as a low-risk auditee?	No

Section 2 – Findings – Financial Statement Audit

No matters were reported.

Section 3 – Findings and Questioned Costs – Major Federal Award Programs

U.S. DEPARTMENT OF EDUCATION

Special Education Cluster – CFDA Numbers 84.027, 84.173

2024-001 SIGNIFICANT DEFICIENCY – SALES TAX PAID

Condition: During our review of IDEA funds, we noted that sales tax was paid on multiple invoices.

Criteria: When federal dollars are used to pay for items from a tax exempt entity, it is important to ensure the vendor is not charging the entity sales tax.

Cause: The District paid sales tax on multiple invoices we found during our testing.

Effect: Unallowable cost through IDEA.

Perspective: The District should have controls in place and a review process to ensure sales tax is not being charged.

Recommendation: We recommend the District go through and update (or establish) procedures to ensure sales tax is not being paid.

Views of Responsible Officials and Planned Corrective Actions: Haysville USD 261 staff involved will work with the necessary parties to ensure policies and procedures are updated.

Title I – CFDA 84.010A

There were no reportable findings.