Unified School District Number 320, Wamego, Kansas

FINANCIAL STATEMENT
AND
INDEPENDENT AUDITOR'S REPORT

June 30, 2024

Unified School District Number 320, Wamego, Kansas

FINANCIAL STATEMENT
For the Year Ended June 30, 2024

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Unified School District Number 320, Wamego, Kansas

FINANCIAL STATEMENT
For the Year Ended June 30, 2024

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INDEPENDENT AUDITOR'S REPORT

Board of Education
Unified School District Number 320
Wamego, Kansas

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Unified School District Number 320, 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 of Adverse Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Unified School District Number 320 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 financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the Unified School District Number 320 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 C.

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 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.* Our responsibility under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statement section of our report. We are required to be independent of Unified School District Number 320, 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.

Matters giving Rise to Adverse Opinion on U.S. Generally Accepted Accounting Principles
As described in Note C of the financial statement, the financial statement is prepared by the Unified School District Number 320 to meet the requirements of the State of Kansas on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide,* which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statement of the variances between the regulatory basis of accounting described in Note C and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Management's Responsibility for the Financial Statements
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 C to meet the financial reporting requirements of the State of Kansas; 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 Unified School District Number 320 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 Responsibility for the Audit of the Financial Statement

Our objectives are to obtain reasonable assurance about where 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 generally accepted auditing standards 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 one resulting from an error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statement.

In performing an audit in accordance with GAAS, we:

1. Exercise professional judgment and maintain professional skepticism throughout the audit.
2. 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.
3. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Unified School District Number 320's internal control. Accordingly, no such opinion is expressed.
4. Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimate made by management, as well as evaluate the overall presentation of the financial statement.
5. Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Unified School District Number 320 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 control-related matters that we identified during the audit.

Other Matters

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 expenditure-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, and schedule of regulatory basis receipts and expenditures-agency funds, (Schedules 1, 2, 3, and 4 as listed in the table of contents) are presented for analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide.* The accompanying Schedule of Expenditures of Federal Awards is also presented for purposes of additional analysis as required by *Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards,* and is also not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note C.

Other reporting required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated November 15, 2024, on our consideration of the Unified School District Number 320'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 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 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 the Unified School District Number 320's internal control over financial reporting and compliance.

Prior Year Comparative

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statements of Unified School District Number 320 as of and for the year ended June 30, 2023 (not presented herein), and have issued our report dated October 14, 2023, which contained an unmodified opinion on the basic financial statement. The 2023 basic financial statements and accompanying report are not presented herein, but available in electronic form from the web site of the Kansas Department of Administration at the following link http//www.admin.ks.gov/offices//chief-financial-officer/municipal-servidces. The 2023 actual column (2024 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 basic financial statements 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 2023 basic financial statement as a whole, on the basis of accounting described in Note C.

Harold K. Mayes Jr.

Harold K Mayes Jr. CPA
Agler & Gaeddert, Chartered
Ottawa, Ks
November 15, 2024

Unified School District Number 320, Wamego, Kansas

SUMMARY OF RECEIPTS, EXPENDITURES
AND UNENCUMBERED CASH
REGULATORY BASIS
For the Year Ended June 30, 2024

	Unencumbered Cash Balance Beginning	Prior Year Cancelled Encumbrances
Governmental Type Funds		
General Funds		
General	$ 0	$ 0
Supplemental General	103,919	13,862
Special purpose funds		
Adult Supplemental Education	1,126	0
At-Risk (K-12)	287,206	0
Bilingual Education	26,883	0
Virtual Education	37,939	0
Capital Outlay	1,258,826	12,079
Driver Training	42,499	0
Food Service	492,312	456
Professional Development	26,261	2,430
Parent Education Program	0	9
Special Education	96,286	5
Career and Post Secondary Education	59,944	1,299
Gifts	58,690	348
KPERS Special Retirement Contribution	0	0
Contingency Reserve	389,766	0
Textbook Rental	508,509	529
Special Services Cooperative	1,123,822	8,442
Health Care Services	44,743	0
Federal Grants	(118,181)	2,564
District Activity Funds		
Gate Receipts	33,641	0
School Projects	302	0
User Fees	(9,030)	0
Bond and Interest Fund		
Bond and Interest	1,928,471	0
Capital Project Fund		
Construction	37	0
Total reporting entity (excluding agency funds)	$ 6,393,971	$ 42,023

The accompanying notes are an integral part of this statement

Receipts	Expenditures	Unencumbered Cash Balance Ending	Outstanding Encumbrances and Accounts Payable	Cash Balance June 30, 2024
$ 11,824,674	$ 11,824,674	$ 0	$ 851,017	$ 851,017
3,748,133	3,725,720	140,194	89,614	229,808
0	945	181	0	181
1,306,825	1,148,744	445,287	102,275	547,562
25,000	29,966	21,917	1,161	23,078
61,500	78,321	21,118	17,867	38,985
2,007,430	1,590,093	1,688,242	24,060	1,712,302
19,650	17,735	44,414	0	44,414
1,116,078	1,450,353	158,493	24,143	182,636
139,059	135,516	32,234	7,549	39,783
61,655	61,653	11	3,780	3,791
2,451,604	2,531,106	16,789	631	17,420
506,118	513,375	53,986	60,085	114,071
148,886	148,272	59,652	1,585	61,237
1,934,333	1,934,333	0	0	0
294,966	0	684,732	0	684,732
148,795	228,083	429,750	53,992	483,742
6,228,792	6,086,988	1,274,068	431,459	1,705,527
94,053	99,846	38,950	0	38,950
838,089	750,770	(28,298)	74,100	45,802
183,136	185,548	31,229	0	31,229
1,319	1,487	134	0	134
79,984	67,333	3,621	0	3,621
3,001,383	2,717,200	2,212,654	0	2,212,654
0	37	0	0	0
$ 36,221,461	$ 35,328,097	$ 7,329,359	$ 1,743,318	$ 9,072,677

Composition of ending cash	
Demand deposits (includes held checks)	
Bank deposits	$ 9,295,598
Total cash	9,295,598
Agency funds per Schedule 3	(222,921)
Total reporting entity (excluding agency funds)	$ 9,072,677

NOTES TO FINANCIAL STATEMENTS
June 30, 2024

NOTE A. MUNICIPAL REPORTING ENTITY

Unified School District Number 320 is a municipal corporation governed by an elected seven-member board.

These financial statements include all the accounts for which the District is considered to be financially accountable. The District has no related municipal entities.

NOTE B. REGULATORY BASIS FUND TYPES

The accounts of the District are organized and operated on the basis of funds. A fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. The District potentially could have the following types of funds.

General Fund – the chief operating fund. Used to account for all resources except those required to be accounted for in another fund.

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

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

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

Business Fund – funds financed in whole or part by fees charged to users of goods or services (i.e. enterprise and internal service funds etc.). The District does not have any of these types of funds.

Trust fund – funds used to report assets held in trust for the benefit of the municipal financial reporting entity (i.e. pension funds, investment trust funds, private purpose trust funds that benefit the municipal reporting entity, scholarship funds, etc.). The District did not have any trust funds. The District does not have any of these types of funds.

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

NOTE C. BASIS OF ACCOUNTING

Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States of America - The KMAAG regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments 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 revenues 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 obligations against cash. The KMAAG regulatory basis does not recognize capital assets, long-term debt assignment to a fund, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than mentioned above.

Unified School District number 320 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 statutory basis of accounting.

NOTE D. BUDGETARY INFORMATION

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

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

The timeline for adoption of the final budget when a revenue neutral hearing is held is on or before September 20th.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue 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 was no such budget amendments for this year.

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

Adjustment to Comply with Legal Max – Unified school districts should use this line item (for use in the budget column only) to adjust the certified budget to comply with the "Legal Max" budget. The Kansas State Department of Education calculates the "Legal Max" budget using enrollment figures. The District's budgeted expenditures are limited to the lower of the published budget or the "Legal Max" budget.

Adjustment for Qualifying Budget Credits – Districts may use this line item for any budgeted fund. The adjustment would be a positive amount. All budget adjustments must be authorized by Kansas statutes. Examples include: expenditure of federal grant monies, gifts and donations, and receipts authorized by law to be spent as if they were reimbursed expenses.

All legal annual operating budgets are prepared using the regulatory basis of accounting in which revenues are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments by the 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 the following special purpose funds, capital project funds, business funds and trusts:

Gifts	**Contingency Reserve**	**Textbook Rental**
Health Care Services	**Federal Grants**	

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

NOTE E. DEPOSITS AND INVESTMENTS

Cash balances from all funds are combined and invested to the extent available in certificates of deposit and other authorized investments. Earnings from these investments are allocated to designated funds. All investments are stated at cost.

NOTE E. DEPOSITS AND INVESTMENTS - Continued

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 branch bank in the county in which the District is located, or in an adjoining county if such institution has been designated as an official depository, and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The District has no other policies that would further limit interest rate risk.

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

Concentration of credit risk. State statutes place no limit in 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. The District has no investments other than money markets.

Custodial credit risk – deposits. Custodial credit risk is the risk in the event of a bank failure, the District's deposits may not be returned to it. State statutes require the District's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. There were no designated "peak periods" during the year.

At June 30, 2024, the carrying amount of the District's bank deposits was $9,295,598 (which includes petty cash funds) and the bank balance was $9,707,335. The bank balance was held by two banks resulting in a decrease in concentration of credit risk. The difference between carrying amount and bank balance is outstanding checks and deposits. Of the bank balance, $250,598 was covered by FDIC insurance and $9,045,000 was collateralized with securities held by the pledging financial institutions' agent in the District's name.

Custodial credit risk – investments - For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the District will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured.

NOTE F. LONG-TERM DEBT

Long-term obligations consisted of the following during the year:

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity
General Obligation				
Series 2016	3.00% to 4.00%	3/10/2016	7,815,000	09/01/2024
Series 2017	5.00%	1/5/2017	20,000,000	09/01/2036
Series 2020	2.78%	3/30/2020	11,035,000	03/01/2035
Financing lease - equipment	3.44%	4/14/2015	1,900,000	04/14/2030

NOTE F. LONG-TERM DEBT – continued

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

	Balance July 1, 2023	Additions	Reductions/ Payments	Balance June 30, 2024	Interest Paid
General obligation bonds:					
Series 2016	$ 3,420,000	$ 0	$ (1,640,000)	$ 1,780,000	$ 104,000
Series 2017	10,255,000	0	0	10,255,000	973,200
Series 2020	11,035,000	0	0	11,035,000	0
Total long-term debt	$ 24,710,000	$ 0	$ (1,640,000)	$ 23,070,000	$ 1,077,200
Financingl lease - equip.	$ 1,008,364	$ 0	$ (129,593)	$ 878,771	$ 35,266

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

	General Obligation		Capital lease	
Year	Principal	Interest	Principal	Interest
2025	1,780,000	1,008,800	134,209	30,650
2026	1,280,000	941,200	138,890	25,969
2027	1,490,000	766,308	143,734	21,125
2028	1,685,000	583,989	148,703	16,156
2029	1,755,000	506,560	153,933	10,925
2030 to 2034	12,625,000	1,345,905	159,302	5,556
2035	2,455,000	26,882	0	0
	$ 23,070,000	$ 5,179,645	$ 878,771	$ 110,381

The District is subject to the statutes of the State of Kansas which limits the net bonded debt (exclusive of revenue bonds and special assessment bonds) the District may have outstanding to 14% of the assessed value of all tangible property within the District, as certified to the County Clerk on the preceding August 25. Additional authority may be granted by the Kansas State Board of Education. At June 30, 2024, the statutory limit for the District was $17,330,058. The District has approval from the State of Kansas to exceed the limit by $5,739,942. The outstanding bond principal represents 10% of the District valuation.

Financing Leases

The District leases office equipment under financing leases. The total annual payments under these leases was $79,046 for June 30, 2024. Expected future payments under these leases are detailed below:

Year ended	Copiers
June 30, 2025	$ 79,046
June 30, 2026	79,046
June 30, 2027	79,046
June 30, 2028	79,046
June 30, 2029	19,762
	$ 335,946

NOTE G. INTERFUND TRANSFERS

Operating transfers were as follows:

From	To	Statutory Authority	Amount
General Fund	Bilingual	K.S.A. 72-6478	$ 10,000
General Fund	Professional Development	K.S.A. 72-6478	120,000
General Fund	Parent Education	K.S.A. 72-6478	26,575
General Fund	Special Education	K.S.A. 72-6478	1,531,065
General Fund	Virtual Education	K.S.A. 72-6478	40,000
General Fund	Career & Post Secondary Ed	K.S.A. 72-6478	250,000
General Fund	At-Risk K-12	K.S.A. 72-6478	990,125
General Fund	Contingency Reserve	K.S.A. 72-6478	294,966
Supplemental General	Bilingual	K.S.A. 72-6430	15,000
Supplemental General	Special Education	K.S.A. 72-6430	841,629
Supplemental General	Career & Post Secondary Ed	K.S.A. 72-6430	250,000
Supplemental General	At-Risk K-12	K.S.A. 72-6430	316,700
Supplemental General	Virtual Education	K.S.A. 72-6430	18,000
Special Education	COOP	K.S.A. 72-6478	1,531,065
Title IIA	Title I	K.S.A. 72-6429	13,778
			$ 6,248,903

NOTE H. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS

Compensated Absences

The District's policy is to recognize the costs of compensated absences when actually paid. The District's policy regarding personal leave allows 24 hours of personal leave each year which may be taken in 15-minute increments if the teacher provides a request for leave (submitted 2 weeks in advance) to the building principal which in turn is submitted to the superintendent. The personal leave can accumulate up to 48 hours. If personal leave exceeds 24 hours at year-end the amount in excess of 24 hours will be credited to each individual's sick leave. The District's policy regarding sick and bereavement leave allows for 80 hours for teachers and 40 hours for certified employees each year. Part-time employees will receive a sick and bereavement leave in proportion to that of a full time employee. Sick and bereavement leave may accumulate up to 960 hours and can be taken in 15-minute increments. Employees may contribute to a sick leave pool from their individual accumulated sick and bereavement leave. Once an employee contributes to the pool they are a member of the pool and eligible to receive time from the pool upon formal request. The sick leave pool is limited to 90 days total and if contributions to the pool will result in excess of 90 days, the time will be credited back to the donor. In the event of termination, accumulated sick leave is not payable.

Sick and bereavement leave is paid out to resigning and retiring employees at the following rates:

3 - 6 years of service.....	$ 200
7 - 10 years of service.....	300
11 or more years of service.....	500

For the year ended June 30, 2024, $3,408 was paid to employees who left the District during the fiscal period.

Eligible employees who continue employment shall receive an annual payment in June each year for excess sick and bereavement leave accrued beyond 120 days at the rate of $50.00 per day. For the year ended June 30, 2024, $6,600 was paid under this plan.

NOTE H. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS - continued

Compensated absences for the year ended June 30, 2024 were as follows:

	Balance Beginning of Year	Net Change	Balance End of Year
Compensated absences	$ 14,600	$ (3,900)	$ 10,700

Other Post Employment Benefits

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

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the government makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured. There is no cost to the District under this program.

Flexible Benefit Plan (I.R.C. Section 125)

The Board adopted by resolution a salary-reduction flexible benefit plan ("Plan") under Section 125 of the Internal Revenue Code. All employees of the District are eligible to participate in the Plan beginning the first day of the month following their employment. Each participant may elect to reduce his or her salary to purchase benefits offered through the Plan. In addition, the District shall contribute the cost of the health insurance premium for a single policy to a maximum of $400 per month to the fringe benefit package for full time employees and administrators. Currently, benefits offered through the Plan include health insurance coverage, medical reimbursement, and childcare reimbursement.

Death and Disability Other Post Employment Benefits

As provided by K.S.A. 74-4927, disabled members in the Kansas Public Retirement System (KPERS) receive long-term disability benefits and life insurance benefits. The plan is administrated through a trust held by KPERS that is funded to pay annual benefits payments. The employer contribution rate is at 1% for the year ended June 30, 2022.

NOTE I. DEFINED BENEFIT PENSION PLAN

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

Contributions - K.S.A. 74-4919 and K.S.A. 74-49210 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.

NOTE I. DEFINED BENEFIT PENSION PLAN - continued

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 statutory contribution rate (not including the 1% contribution rate for the Death and Disability Program) was 13.88% and 13.11%, respectively, for the fiscal year ended June 30, 2023. The actuarially determined employer contribution rate and the statutory contribution rate was 13.38% and 12.57% for the fiscal year ended June 30, 2024.

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

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 $1,934,333 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 $17,827,718. The net pension liability was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2021, which was rolled forward to June 30, 2022. 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, 2022. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in these financial statements.

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 publically available on the website at www.kpers.org or can be obtained as described above.

NOTE J. RISK MANAGMENT

The District is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; and natural disasters for which the District carries commercial insurance. Settlements of claims have not exceeded coverage during the past three years.

NOTE K. OTHER INFORMATION

Reimbursed Expenses: The District records reimbursable expenditures (or expenses) in the fund that makes the disbursement and records reimbursements as revenue to the fund. For purposes of budgetary comparisons, the expenditures (or expenses) are properly offset by the reimbursements.

Compliance with Kansas Statutes: References made herein to statutes are not intended as interpretations of law, but are offered for consideration by the Director of Accounts and Reports and interpretation by the legal representative of the District. The ESSER II Cares Act Fund has negative unencumbered cash of $(2,041), as does the KDHE COVID Testing Grant $(17,114), as does the Title IIA Grant $(92), and Title IV Grant $(32,560). These funds have grant funds which will be received in 2024-2025 to cover these deficits.

Ad Valorem Tax Revenue: The determination of assessed valuation and the collection of property taxes for all political subdivisions in the State of Kansas is the responsibility of the various counties. The County Appraiser annually determines assessed valuation and the County Clerk spreads the annual assessment on the tax rolls. One-half of the property taxes are due December 20th and distributed to the District by January 20th to finance a portion of the current year's budget. The second half is due May 10th and distributed to the District by June 5th. The District Treasurer draws available funds from the County Treasurer at designated times throughout the year.

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

NOTE M. SUBSEQUENT EVENTS

The District has evaluated subsequent events through November 15, 2024, the date the financial statements were available to be issued and has determined there are no events which require disclosure.

REGULATORY BASIS
SUPPLEMENTARY INFORMATION

Unified School District Number 320, Wamego, Kansas

SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended June 30, 2024

	Certified Budget	Adjustment to Comply with Legal Max
Governmental type funds		
General funds		
General	$ 11,891,493	$ (156,138)
Supplemental General	3,783,300	(61,795)
Special revenue funds		
Adult Supplemental Education	3,027	0
At-Risk (K-12)	1,631,576	0
Bilingual Education	50,444	0
Virtual Education	155,962	0
Capital Outlay	2,923,968	0
Driver Training	62,249	0
Food Service	1,715,774	0
Professional Development	191,350	0
Parent Education Program	65,000	0
Special Education	2,771,575	0
Vocational Education	634,570	0
KPERS Special Retirement Contribution	2,112,552	0
Special Services Cooperative	7,405,493	0
Bond and interest funds		
Bond and Interest	2,717,200	0

Schedule 1

Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
$ 89,319	$ 11,824,674	$ 11,824,674	$ 0
29,540	3,751,045	3,725,720	(25,325)
0	3,027	945	(2,082)
0	1,631,576	1,148,744	(482,832)
0	50,444	29,966	(20,478)
0	155,962	78,321	(77,641)
0	2,923,968	1,590,093	(1,333,875)
0	62,249	17,735	(44,514)
0	1,715,774	1,450,353	(265,421)
0	191,350	135,516	(55,834)
0	65,000	61,653	(3,347)
0	2,771,575	2,531,106	(240,469)
0	634,570	513,375	(121,195)
0	2,112,552	1,934,333	(178,219)
0	7,405,493	6,086,988	(1,318,505)
0	2,717,200	2,717,200	0

Unified School District Number 320, Wamego, Kansas

Schedule 2a

GENERAL FUNDS
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)

	2023 Actual	2024 Actual	2024 Budget	2024 Variance Over (Under)
Cash Receipts				
Local sources				
Reimbursements	$ 81,093	$ 89,319	$ 0	$ 89,319
State sources				
General state aid	9,572,571	10,204,290	10,148,887	55,403
Special education aid	1,614,569	1,531,065	1,742,606	(211,541)
Total cash receipts	11,268,233	11,824,674	$ 11,891,493	$ (66,819)
Expenditures				
Instruction				
Salaries				
Certified	4,351,680	4,006,149	$ 4,160,827	$ (154,678)
Noncertified	151,291	400,947	547,093	(146,146)
Employee benefits				
Insurance	333,868	330,120	376,470	(46,350)
Social security	329,215	332,546	359,988	(27,442)
Other	20,082	16,134	22,007	(5,873)
Student support services				
Salaries				
Certified	179,635	201,195	202,243	(1,048)
Noncertified	57,895	15,080	9,577	5,503
Employee benefits				
Insurance	27,330	24,858	26,496	(1,638)
Social security	15,318	14,370	16,205	(1,835)
Other	2,022	2,104	975	1,129
Instructional support staff				
Salaries				
Certified	49,986	62,001	51,986	10,015
Noncertified	206,904	246,396	215,180	31,216
Employee benefits				
Insurance	23,760	25,600	26,136	(536)
Social security	18,532	22,272	20,538	1,734
Other	1,451	996	681	315
General administration				
Salaries				
Certified	135,000	140,738	140,400	338
Noncertified	16,284	17,671	16,935	736
Employee benefits				
Insurance	8,598	8,439	9,457	(1,018)
Social security	11,346	12,197	12,037	160
Other	642	432	723	(291)

Unified School District Number 320, Wamego, Kansas

Schedule 2a

GENERAL FUNDS
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)

	2023 Actual	2024 Actual	2024 Budget	2024 Variance Over (Under)
Expenditures - continued				
School administration				
Salaries				
Certified	$ 542,542	$ 557,910	$ 564,244	$ (6,334)
Noncertified	205,202	196,009	213,409	(17,400)
Employee benefits				
Insurance	73,252	74,268	80,578	(6,310)
Social security	55,058	55,574	59,269	(3,695)
Other	3,291	2,442	3,563	(1,121)
Central services				
Salaries				
Certified	109,200	113,841	113,568	273
Noncertified	198,775	212,587	209,326	3,261
Employee benefits				
Insurance	31,960	32,219	35,157	(2,938)
Social security	21,318	23,903	24,701	(798)
Other	1,338	930	1,485	(555)
Operations and maintenance				
Salaries				
Noncertified	607,979	688,210	413,023	275,187
Employee benefits				
Insurance	81,451	78,876	91,833	(12,957)
Social security	44,752	50,658	32,040	18,618
Other	10,146	8,330	16,752	(8,422)
Purchased Professional & Tech services	50,773	75,149	55,926	19,223
Student transportation services				
Supervision				
Salaries				
Noncertified	0	0	48,574	(48,574)
Employee benefits				
Insurance	0	0	5,500	(5,500)
Social security	0	0	3,716	(3,716)
Other	0	0	1,725	(1,725)
Vehicle operating services				
Salaries				
Noncertified	299,261	368,071	191,844	176,227
Employee benefits				
Insurance	37,220	23,653	35,443	(11,790)
Social security	21,492	26,888	14,676	12,212
Other	23,228	18,441	11,043	7,398
Vehicle Services & Maintenance Services				
Salaries				
Noncertified	44,131	55,100	54,638	462
Employee benefits				
Insurance	2,470	0	3,234	(3,234)
Social security	3,303	4,194	4,180	14
Other	1,727	1,050	1,940	(890)

Unified School District Number 320, Wamego, Kansas

Schedule 2a

GENERAL FUNDS
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 - continued				
Other student transportation services				
Salaries				
Noncertified	$ 11,713	$ 12,377	$ 70,813	$ (58,436)
Employee benefits				
Insurance	470	0	0	0
Social security	884	943	5,416	(4,473)
Other	287	75	6,364	(6,289)
Architectural & Engineering Services				
Architectural/Engineering Expense	33,683	0	18,953	(18,953)
Operating transfers				
Bilingual Education	30,000	10,000	10,000	0
Professional Development	60,000	120,000	150,000	(30,000)
Parent Education Program	21,499	26,575	30,000	(3,425)
Special education	1,614,569	1,531,065	1,742,606	(211,541)
Virtual Education	52,070	40,000	100,000	(60,000)
Career and Post Secondary Education	100,378	250,000	250,000	0
At Risk (K-12)	881,972	990,125	1,000,000	(9,875)
Contingency Reserve	50,000	294,966	0	294,966
Adjustment to comply with legal max	0	0	(156,138)	156,138
Legal operating budget	11,268,233	11,824,674	11,735,355	89,319
Adjustment for qualifying budget credits	0	0	89,319	(89,319)
Total expenditures	11,268,233	11,824,674	$ 11,824,674	$ 0
Receipts over (under) expenditures	0	0		
Unencumbered cash, July 1	0	0		
Unencumbered cash, June 30	$ 0	$ 0		

Unified School District Number 320, Wamego, Kansas

Schedule 2b

GENERAL FUNDS
SUPPLEMENTAL GENERAL

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	2024 Budget	2024 Variance Over (Under)
Cash Receipts				
Local Sources				
Ad Valorem Tax	$ 1,426,040	$ 1,516,199	$ 1,447,248	$ 68,951
Delinquent Tax	8,167	16,403	14,499	1,904
Reimbursements	29,082	29,540	0	29,540
County Sources				
Motor Vehicle Tax	134,727	127,245	135,682	(8,437)
Recreational Vehicle Tax	3,564	3,389	3,285	104
Commercial Vehicle Tax	12,331	11,429	3,505	7,924
16/20M Truck	2,270	2,310	0	2,310
State Sources				
Supplemental State Aid	1,908,470	2,041,618	2,075,518	(33,900)
Total Cash Receipts	3,524,651	3,748,133	$ 3,679,737	$ 68,396
Expenditures				
Instruction				
Salaries				
Certified	385,184	525,070	$ 222,385	$ 302,685
Employee benefits				
Insurance	31,117	30,740	22,000	8,740
Social security	31,573	27,938	17,013	10,925
Other	1,899	347	1,023	(676)
Purchased property services	520	168	0	168
Other purchased services	0	0	15,150	(15,150)
Supplies				
General teaching supplies	63,554	65,700	62,050	3,650
Textbooks	0	0	2,000	(2,000)
Property	1,000	2,934	2,000	934
Other	33,920	38,614	41,800	(3,186)
Student support services				
Supplies	1,157	8,606	15,000	(6,394)
Instructional support staff				
Purchased profession services			1,000	(1,000)
Purchased property services	12,775	14,941	124,500	(109,559)
Other Purchased Services	11,952	13,801	0	13,801
Supplies				
Books and periodicals	18,317	23,195	22,600	595

Unified School District Number 320, Wamego, Kansas

Schedule 2b

GENERAL FUNDS
SUPPLEMENTAL GENERAL

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	2024 Budget	2024 Variance Over (Under)
Expenditures - continued				
General administration				
Purchased profession services	$ 0	$ 0	$ 28,000	$ (28,000)
Purchased property services and technical services	0	0	500	(500)
Other purchased services				
Insurance	0	0	334,000	(334,000)
Communications	0	0	36,200	(36,200)
Other	32,350	41,221	41,500	(279)
Supplies	0	0	6,000	(6,000)
Other	0	0	19,100	(19,100)
School administration				
Purchased Professional and Tech	0	0	2,750	(2,750)
Purchased property services	0	0	66,000	(66,000)
Other purchased services				
Communications	0	0	16,000	(16,000)
Other	942	386	0	386
Supplies	0	0	30,000	(30,000)
Other	0	0	108,000	(108,000)
Central services				
Employee benefits				
Insurance	(11,511)	0	0	0
Social security	1	0	0	0
Purchased professional and technical services	346,764	344,611	6,000	338,611
Other purchased services	154,664	159,896	3,500	156,396
Supplies	81,675	77,787	43,000	34,787
Property	61,479	61,233	1,500	59,733
Other	9,429	10,148	0	10,148
Operations & maintenance				
Purchased professional and Tech technical services	2,433	3,321	74,100	(70,779)
Purchased property services				
Cleaning	25,495	23,134	25,000	(1,866)
Repairs and maintenance	19,373	24,648	30,700	(6,052)
Other	110	200	1,000	(800)
General supplies	248,063	295,790	203,000	92,790
Energy				
Heating	56,649	38,487	64,000	(25,513)
Electricity	313,070	289,767	323,000	(33,233)
Motor Fuel	2,497	793	9,200	(8,407)

Unified School District Number 320, Wamego, Kansas

Schedule 2b

GENERAL FUNDS
SUPPLEMENTAL GENERAL

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	2024 Budget	2024 Variance Over (Under)
Expenditures - continued				
Vehicle Operating Services				
Employee benefits				
Social security	$ 52	$ 50	$ 0	$ 50
Other purchased services				
Insurance	0	0	19,600	(19,600)
Motor fuel	86,733	74,723	106,460	(31,737)
Equipment	14,140	7,411	0	7,411
Other	39,259	41,680	24,101	17,579
Vehicle & Maintenance Services				
Other purchased services	0	0	8,500	(8,500)
Property	1,642	1,308	0	1,308
Supplies	38,058	34,531	46,100	(11,569)
Other Support Services				
Architectural & Engineering Services	0	1,212	13,339	(12,127)
Operating transfers				
Bilingual Education	1,500	15,000	15,000	0
Virtual Education	0	18,000	18,000	0
Special Education	819,343	841,629	841,629	0
Vocational Education	320,000	250,000	320,000	(70,000)
At-Risk (K-12)	276,544	316,700	350,000	(33,300)
Adjustment to comply with legal max	0	0	(61,795)	61,795
Legal operating budget	3,533,722	3,725,720	3,721,505	4,215
Adjustment for qualifying budget credits	0	0	29,540	(29,540)
Total expenditures	3,533,722	3,725,720	$ 3,751,045	$ (25,325)
Receipts over (under) expenditures	(9,071)	22,413		
Unencumbered cash, July 1	112,990	103,919		
Cancelled Purchase Orders	0	13,862		
Unencumbered cash, June 30	$ 103,919	$ 140,194		

Unified School District Number 320, Wamego, Kansas

Schedule 2c

SPECIAL PURPOSE FUNDS
ADULT SUPPLEMENTARY EDUCATION

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)
Cash receipts				
Local sources				
Student fees	$ 100	$ 0	$ 700	$ (700)
Other	300	0	1,200	(1,200)
Total cash receipts	400	0	$ 1,900	$ (1,900)
Expenditures				
Instruction				
Purchased professional & tech services	0	0	$ 1,000	$ (1,000)
Other purchased services	0	0	250	(250)
Supplies				
General supplemental (teaching)	0	882	927	(45)
Supplies (technology related)	30	0	250	(250)
School Administration				
Other purchased services	63	63	600	(537)
Total expenditures	93	945	$ 3,027	$ (2,082)
Receipts over (under) expenditures	307	(945)		
Unencumbered cash, July 1	819	1,126		
Unencumbered cash, June 30	$ 1,126	$ 181		

Unified School District Number 320, Wamego, Kansas

Schedule 2d

SPECIAL PURPOSE FUNDS
AT-RISK (K-12)

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)
Cash receipts				
Other				
Miscellaneous	$ 3,360	$ 0	$ 0	$ 0
Transfer from General	881,972	990,125	1,000,000	(9,875)
Transfer from Supplemental General	276,544	316,700	350,000	(33,300)
	1,161,876	1,306,825	$ 1,350,000	$ (43,175)
Expenditures				
Instruction				
Salaries				
Certified	458,454	796,831	$ 1,001,360	$ (204,529)
Noncertified	224,643	0	0	0
Employee benefits				
Insurance	62,841	72,350	91,114	(18,764)
Social security	49,708	58,988	76,591	(17,603)
Other	3,035	2,420	4,552	(2,132)
Supplies				
General supplemental	318	1,681	6,500	(4,819)
Property and equipment	0	578	144,897	(144,319)
Instructional support staff				
Other	0	0	75	(75)
Student support services				
Salaries				
Certified	175,249	188,382	259,947	(71,565)
Employee benefits				
Insurance	14,640	14,386	25,079	(10,693)
Social security	11,269	12,633	19,885	(7,252)
Other	715	495	1,076	(581)
Other purchased services	2,153	0	500	(500)
Total expenditures	1,003,025	1,148,744	$ 1,631,576	$ (482,832)
Receipts over (under) expenditures	158,851	158,081		
Unencumbered cash, July 1	128,355	287,206		
Unencumbered cash, June 30	$ 287,206	$ 445,287		

Unified School District Number 320, Wamego, Kansas

Schedule 2e

SPECIAL PURPOSE FUNDS
BILINGUAL EDUCATION

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)
Cash receipts				
Other				
Transfer from General	$ 30,000	$ 10,000	$ 10,000	$ 0
Transfer from Supplemental General	1,500	15,000	15,000	0
	31,500	25,000	$ 25,000	$ 0
Expenditures				
Instruction				
Salaries				
Certified	16,688	6,992	$ 17,189	$ (10,197)
Noncertified	17,330	18,616	17,850	766
Employee benefits				
Insurance	1,920	691	1,978	(1,287)
Social security	2,556	1,909	2,681	(772)
Other	151	65	161	(96)
Supplies				
General supplemental	80	1,469	8,085	(6,616)
Support Services				
Purchased Professional and Tech Services	107	59	2,500	(2,441)
Instructional Support Staff				
Professional Development	0	165	0	165
Total expenditures	38,832	29,966	$ 50,444	$ (20,478)
Receipts over (under) expenditures	(7,332)	(4,966)		
Unencumbered cash, July 1	34,215	26,883		
Unencumbered cash, June 30	$ 26,883	$ 21,917		

See Independent Auditor's Report.

Unified School District Number 320, Wamego, Kansas

Schedule 2f

SPECIAL PURPOSE FUNDS
VIRTUAL EDUCATION

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)
Cash receipts				
Local sources				
Tuition	$ 5,200	$ 3,500	$ 0	$ 3,500
Other				
Transfer from General	52,070	40,000	100,000	(60,000)
Transfer from Supplemental General	0	18,000	18,000	0
	57,270	61,500	$ 118,000	$ (56,500)
Expenditures				
Instruction				
Salaries				
Certified	12,627	64,937	$ 65,000	$ (63)
Employee benefits				
Insurance	624	7,020	6,600	420
Social security	954	4,767	4,973	(206)
Other	56	85	299	(214)
Purchased Professional and Tech Services	0	400	10,000	(9,600)
Supplies				
General supplemental	596	914	0	914
Textbooks	0	0	800	(800)
Technology Related	0	0	5,000	(5,000)
Property and equipment	20,600	198	62,290	(62,092)
Equipment - Virtual Education	540	0	0	0
Central Services				
Other Purchased Services	0	0	1,000	(1,000)
Total expenditures	35,997	78,321	$ 155,962	$ (77,641)
Receipts over (under) expenditures	21,273	(16,821)		
Unencumbered cash, July 1	16,666	37,939		
Unencumbered cash, June 30	$ 37,939	$ 21,118		

Unified School District Number 320, Wamego, Kansas

Schedule 2g

SPECIAL PURPOSE FUNDS
CAPITAL OUTLAY

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)
Cash receipts				
Local sources				
Ad valorem tax	$ 871,158	$ 976,633	$ 950,105	$ 26,528
Delinquent tax	3,884	9,066	8,904	162
Interest on idle funds	66,847	133,018	68,000	65,018
Reimbursements	52,576	260,572	0	260,572
County sources				
Motor vehicle tax	67,394	74,552	78,077	(3,525)
Recreational vehicle tax	1,766	1,953	1,890	63
Commercial vehicle tax	9,789	6,977	2,017	4,960
State sources				
Capital outlay state aid	470,627	544,659	544,659	0
	1,544,041	2,007,430	$ 1,653,652	$ 353,778
Expenditures				
Instruction				
Supplies-performance uniforms	43,362	28,824	$ 75,000	$ (46,176)
Property (equipment and furnishings)	16,507	20,632	1,315,000	(1,294,368)
Other	338,007	516,641	0	516,641
Student support services				
Property (equipment and furnishings)	0	4,874	40,000	(35,126)
Instructional support staff				
Property (equipment and furnishings)	31,043	839	40,000	(39,161)
General administration				
Property (equipment and furnishings)	2,167	0	30,000	(30,000)
School Administration				
Property (equipment and furnishings)	5,365	15,155	32,000	(16,845)
Bldg. capital outlay	113,205	81,507	0	81,507
Central Services				
Supplies - Technology Software	0	0	92,495	(92,495)
Operations and maintenance				
Salaries				
Noncertified	68,090	0	275,568	(275,568)
Employee benefits				
Insurance	7,850	0	56,440	(56,440)
Social security	5,167	0	12,387	(12,387)
Other	1,683	2,295	3,294	(999)
Other purchased services	0	0	3,000	(3,000)
Repair & Maintenance	5,540	600	0	600
Property	41,134	76,433	110,000	(33,567)
Transportation				
Property (equipment and furnishings)	140,800	91,448	200,000	(108,552)

Unified School District Number 320, Wamego, Kansas

Schedule 2g

SPECIAL PURPOSE FUNDS
CAPITAL OUTLAY

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 - continued				
Facility acquisition & construction services				
Building improvements	$ 903,558	$ 700,967	$ 0	$ 700,967
Architectural & engineering services	0	49,878	50,000	(122)
Outside Contractors	0	0	423,924	(423,924)
Other	0	0	164,860	(164,860)
Total expenditures	1,723,478	1,590,093	$ 2,923,968	$ (1,333,875)
Receipts over (under) expenditures	(179,437)	417,337		
Unencumbered cash, July 1	1,438,263	1,258,826		
Cancelled purchase orders	0	12,079		
Unencumbered cash, June 30	$ 1,258,826	$ 1,688,242		

Unified School District Number 320, Wamego, Kansas

Schedule 2h

SPECIAL PURPOSE FUNDS
DRIVER TRAINING

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)
Cash receipts				
Local sources				
Miscellaneous	$ 12,500	$ 12,400	$ 13,000	$ (600)
State Sources				
State safety aid	6,720	7,250	6,750	500
Total cash receipts	19,220	19,650	$ 19,750	$ (100)
Expenditures				
Instruction				
Salaries				
Certified	7,920	11,000	10,500	500
Employee benefits				
Social security	606	841	803	38
Other	270	166	373	(207)
Purchased professional and technical services	0	1,990	6,000	(4,010)
Supplies	100	0	200	(200)
Central Services				
Other	0	0	36,873	(36,873)
Vehicle operations, maintenance services				
Repairs & maintenance	543	1,276	0	1,276
Rentals	1,500	1,500	750	750
Insurance	634	750	750	0
Supplies	177	212	1,000	(788)
Other	0	0	5,000	(5,000)
Total expenditures	11,750	17,735	$ 62,249	$ (44,514)
Receipts over (under) expenditures	7,470	1,915		
Unencumbered cash, July 1	35,029	42,499		
Unencumbered cash, June 30	$ 42,499	$ 44,414		

See Independent Auditor's Report.

Unified School District Number 320, Wamego, Kansas

Schedule 2i

SPECIAL PURPOSE FUNDS
FOOD SERVICE

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		
Cash receipts	2023 Actual	Actual	Budget	Variance Over (Under)
Local sources				
Student sales - lunch	$ 449,716	$ 442,198	$ 353,721	$ 88,477
Student sales - Breakfast	57,659	55,528	57,892	(2,364)
Adult and student sales	48,770	60,898	44,845	16,053
Interest	7,547	11,898	6,500	5,398
Miscellaneous	13,150	20,234	18,500	1,734
State sources				
School food assistance	8,824	8,707	6,804	1,903
Federal sources				
Child nutrition programs	550,838	516,615	475,156	41,459
Other Federal Aid	0	0	258,000	(258,000)
Total cash receipts	1,136,504	1,116,078	$ 1,221,418	$ (105,340)
Expenditures				
Operations and maintenance				
Salaries				
Noncertified	0	0	$ 68,670	$ (68,670)
Employee benefits				
Insurance	0	0	6,500	(6,500)
Social security	0	(13)	5,254	(5,267)
Other	0	0	2,054	(2,054)
Purchased property services	0	0	1,500	(1,500)
Miscellaneous supplies	9,185	5,507	11,500	(5,993)
Heating	2,696	1,947	7,000	(5,053)
Electricity	24,370	24,517	28,000	(3,483)
Motor Fuel	4,044	2,070	5,000	(2,930)
Other	2,023	2,136	1,200	936
Food service operation				
Salaries				
Noncertified	420,683	429,689	398,049	31,640
Employee benefits				
Insurance	54,440	63,500	57,717	5,783
Social security	30,878	30,753	30,453	300
Other	14,922	6,664	16,333	(9,669)
Other purchased services	10,615	12,239	40,000	(27,761)
Supplies				
Food and milk	689,570	698,467	785,000	(86,533)
Miscellaneous supplies	21,958	12,172	35,000	(22,828)
Property	34,669	145,723	201,544	(55,821)
Other	12,767	14,982	15,000	(18)
Total expenditures	1,332,820	1,450,353	$ 1,715,774	$ (265,421)

Unified School District Number 320, Wamego, Kansas

Schedule 2i

SPECIAL PURPOSE FUNDS
FOOD SERVICE

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 over (under) expenditures	$ (196,316)	$ (334,275)		
Unencumbered cash, July 1	688,628	492,312		
Cancelled purchase orders	0	456		
Unencumbered cash, June 30	$ 492,312	$ 158,493		

See Independent Auditor's Report.

Unified School District Number 320, Wamego, Kansas

Schedule 2j

SPECIAL PURPOSE FUNDS
PROFESSIONAL DEVELOPMENT

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)
Cash receipts				
Local sources				
Other	$ 0	$ 1,376	$ 0	$ 1,376
State sources				
State aid	16,344	17,683	15,600	2,083
Other				
Transfer from General	60,000	120,000	150,000	(30,000)
Total cash receipts	76,344	139,059	$ 165,600	$ (26,541)
Expenditures				
Instructional support staff				
Non-Certified Salaries	0	4,869	$ 0	$ 4,869
Employee benefits				
Social security	504	377	0	377
Other	6	5	0	5
Purchased professional and technical services	89,436	114,327	172,750	(58,423)
Purchased property services	0	0	13,000	(13,000)
Other purchased services	5,767	1,948	0	1,948
Supplies				
Books and periodicals	1,484	2,682	3,100	(418)
Miscellaneous supplies	1,919	2,047	2,500	(453)
Other	5,314	9,261	0	9,261
Total expenditures	104,430	135,516	$ 191,350	$ (55,834)
Receipts over (under) expenditures	(28,086)	3,543		
Unencumbered cash, July 1	54,347	26,261		
Cancelled purchase orders	0	2,430		
Unencumbered cash, June 30	$ 26,261	$ 32,234		

Unified School District Number 320, Wamego, Kansas

Schedule 2k

SPECIAL PURPOSE FUNDS
PARENT EDUCATION PROGRAM

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	2024 Budget	2024 Variance Over (Under)
Cash receipts				
State sources				
Parent education aid	$ 29,784	$ 35,080	$ 35,000	$ 80
Other				
Transfer from General	21,499	26,575	30,000	(3,425)
Total cash receipts	51,283	61,655	$ 65,000	$ (3,345)
Expenditures				
Student support services				
Salaries				
Non-Certified	39,058	40,719	$ 40,621	$ 98
Employee benefits				
Insurance	5,939	6,400	6,600	(200)
Social security	2,874	2,944	3,108	(164)
Other	172	114	183	(69)
Other purchased services				
Other	2,008	7,303	2,500	4,803
Miscellaneous supplies	862	499	1,200	(701)
Property, Equipment and Furniture	0	799	1,025	(226)
Other	300	0		
Instructional support staff				
Purchased professional and technical services	70	725	500	225
Central services				
Purchased professional and technical services	0	0	285	(285)
Other purchased services	0	2,150	8,978	(6,828)
Total expenditures	51,283	61,653	$ 65,000	$ (3,347)
Receipts over (under) expenditures	0	2		
Unencumbered cash, July 1	0	0		
Cancelled purchase orders	0	9		
Unencumbered cash, June 30	$ 0	$ 11		

See Independent Auditor's Report.

Unified School District Number 320, Wamego, Kansas

Schedule 2l

SPECIAL PURPOSE FUNDS
SPECIAL EDUCATION

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)
Cash receipts				
Local sources				
Other Revenue From Local Source	$ 0	$ 0	$ 50,000	$ (50,000)
Reimbursements	108,432	78,910	0	78,910
Federal sources				
ESSER II	0	0	41,520	(41,520)
Other				
Transfer from General	1,614,569	1,531,065	1,742,606	(211,541)
Transfer from Supplemental General	819,343	841,629	841,629	0
Total cash receipts	2,542,344	2,451,604	$ 2,675,755	$ (224,151)
Expenditures				
Instruction				
Payment to spec. ed. (Assessments)	819,343	841,629	$ 841,629	$ 0
Payment to spec. ed. (ESSER Assess.)	4,257	0	0	0
Instructional Support Staff				
Employee Benefits				
Purchased Professional & Technical Serv	24,535	16,612	25,000	(8,388)
Other	0	0	41,520	(41,520)
Student Transportation Services				
Property	0	0	87,672	(87,672)
Vehicle operating services				
Salaries				
Noncertified	62,016	67,934	66,876	1,058
Employee benefits				
Insurance	6,923	6,123	5,450	673
Social security	4,549	5,621	5,117	504
Other	2,674	3,740	2,374	1,366
Other purchased services				
Insurance	1,826	1,781	1,800	(19)
Supplies				
Motor fuel	5,763	11,108	8,500	2,608
Equipment	2,172	1,684	0	1,684
Other	236	2,289	9,650	(7,361)
Transfer Esser II Funds to Coop	41,633	41,520	0	41,520
Operating Transfers to Special Ed. Coop	1,547,950	1,531,065	1,675,987	(144,922)
Total expenditures	2,523,877	2,531,106	$ 2,771,575	$ (240,469)
Receipts over (under) expenditures	18,467	(79,502)		
Unencumbered cash, July 1	77,819	96,286		
Cancelled purchase orders	0	5		
Unencumbered cash, June 30	$ 96,286	$ 16,789		

See Independent Auditor's Report.

Unified School District Number 320, Wamego, Kansas

Schedule 2m

SPECIAL PURPOSE FUNDS
CAREER AND POST SECONDARY EDUCATION

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	2024 Budget	2024 Variance Over (Under)
Cash receipts				
Local sources				
Other	$ 535	$ 994	$ 0	$ 994
Federal sources				
Perkins Reimbursement	4,384	5,124	4,500	624
Special Project Aid	10,000	0	0	0
Other				
Transfer from General	100,378	250,000	250,000	0
Transfer from Supplemental General	320,000	250,000	320,000	(70,000)
Total cash receipts	435,297	506,118	$ 574,500	$ (68,382)
Expenditures				
Instruction				
Salaries				
Certified	366,216	371,372	$ 380,865	$ (9,493)
Employee benefits				
Insurance	32,400	24,192	35,640	(11,448)
Social security	27,192	27,337	29,137	(1,800)
Other	1,612	10,360	724	9,636
Purchased Property Services	0	0	500	(500)
Supplies				
General supplemental	40,069	46,137	64,000	(17,863)
Internship/Career Exploration	917	(15)	0	(15)
Miscellaneous supplies	5,515	20,743	24,000	(3,257)
Property	6,328	5,466	88,704	(83,238)
Instructional support staff				
Professional Development Vo Ed	16	0	0	0
Purchased Professional & Technical Serv	10,000	0	0	0
Operations and maintenance				
Water/sewer	9,342	7,783	11,000	(3,217)
Total expenditures	499,607	513,375	$ 634,570	$ (121,195)
Receipts over (under) expenditures	(64,310)	(7,257)		
Unencumbered cash, July 1	124,254	59,944		
Cancelled purchase orders	0	1,299		
Unencumbered cash, June 30	$ 59,944	$ 53,986		

See Independent Auditor's Report.

Unified School District Number 320, Wamego, Kansas

Schedule 2n

SPECIAL PURPOSE FUNDS
GIFTS

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
Cash receipts		
Local sources		
Local Grants	$ 49,201	$ 144,599
Contributions	17,792	4,287
Total Receipts	66,993	148,886
Expenditures		
Instruction		
Insurance	3,915	1,782
Purchased Professional & Tech Services	83	0
General Supplemental - Teaching	0	55
Other	7,782	7,241
Support Services		
Salaries		
Non-Certified	17,625	68,937
Employee Benefits		
Social Security	1,915	5,188
Other	4,023	3,694
Purchased Professional & Tech Services	11,240	33,925
Other	93	55
Instructional Support Staff		
Other	2,946	2,887
Operations & Maintenance		
Purchased Professional & Tech Services	2,265	23,208
Scholarships/Misc.		
Scholarship Expense	0	1,300
Total expenditures	51,887	148,272
Receipts over (under) expenditures	15,106	614
Unencumbered cash, July 1 as restated	43,584	58,690
Cancelled purchase orders	0	348
Unencumbered cash, June 30	$ 58,690	$ 59,652

Unified School District Number 320, Wamego, Kansas

Schedule 2o

SPECIAL PURPOSE FUNDS
KPERS SPECIAL RETIREMENT CONTRIBUTION

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)
Cash receipts				
State Sources				
State Aid	$ 1,956,067	$ 1,934,333	$ 2,112,552	$ (178,219)
Total receipts	1,956,067	1,934,333	$ 2,112,552	$ (178,219)
Expenditures				
Instruction				
Employee benefits	1,307,137	1,260,927	$ 1,377,102	$ (116,175)
Student support				
Employee benefits	214,774	219,296	239,501	(20,205)
Instructional support				
Employee benefits	34,924	34,563	37,748	(3,185)
General administration				
Employee benefits	48,296	66,974	73,145	(6,171)
School administration				
Employee benefits	97,040	96,826	105,747	(8,921)
Central Services				
Employee benefits	56,007	60,250	65,801	(5,551)
Operations and maintenance				
Employee benefits	95,408	92,831	101,384	(8,553)
Student transportation services				
Employee benefits	57,261	53,870	58,834	(4,964)
Food service				
Employee benefits	45,220	48,796	53,290	(4,494)
Total expenditures	1,956,067	1,934,333	$ 2,112,552	$ (178,219)
Receipts over (under) expenditures	0	0		
Unencumbered cash, July 1	0	0		
Unencumbered cash, June 30	$ 0	$ 0		

Unified School District Number 320, Wamego, Kansas

Schedule 2p

SPECIAL PURPOSE FUNDS
CONTINGENCY RESERVE

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
Cash receipts		
Other		
Transfer from General	$ 50,000	$ 294,966
Expenditures		
Operations and maintenance		
Utilities - Gas	0	0
Receipts over (under) expenditures	50,000	294,966
Unencumbered cash, July 1	339,766	389,766
Unencumbered cash, June 30	$ 389,766	$ 684,732

Unified School District Number 320, Wamego, Kansas

Schedule 2q

SPECIAL PURPOSE FUNDS
TEXTBOOK RENTAL

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
Cash receipts		
Local sources		
Rental fees and books	$ 95,439	$ 97,724
Other	159,683	51,071
Total receipts	255,122	148,795
Expenditures		
Instruction		
Purchased Professional and Tech	38,803	20,162
Supplies	363,312	207,921
Other purchased services	1,212	0
Total expenditures	403,327	228,083
Receipts over (under) expenditures	(148,205)	(79,288)
Unencumbered cash, July 1	656,714	508,509
Cancelled purchase orders	0	529
Unencumbered cash, June 30	$ 508,509	$ 429,750

Unified School District Number 320, Wamego, Kansas

Schedule 2r

SPECIAL PURPOSE FUNDS
SPECIAL SERVICES COOPERATIVE

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	2024 Budget	2024 Variance Over (Under)
Cash receipts				
Local sources				
Payments from school districts and government sources	$ 3,153,733	$ 3,336,674	$ 4,976,767	$ (1,640,093)
Interest on idle funds	9,879	19,040	8,300	10,740
Reimbursements	6,630	1,951	0	1,951
Other	2,434	2,237	113,517	(111,280)
Federal sources				
Regular	880,338	916,917	727,242	189,675
Medicaid	314,629	316,884	250,000	66,884
Grants in aid	29,985	25,870	159,796	(133,926)
ESSER	92,804	78,154	0	78,154
Other				
Transfer from Special Ed	1,547,950	1,531,065	0	1,531,065
Total cash receipts	6,038,382	6,228,792	$ 6,235,622	$ (6,830)
Expenditures				
Instruction				
Salaries				
Certified	2,217,222	2,169,271	$ 2,236,918	$ (67,647)
Noncertified	1,301,873	1,336,471	1,374,497	(38,026)
Employee benefits				
Insurance	428,999	381,455	472,266	(90,811)
Social security	253,031	253,157	286,779	(33,622)
Other	17,944	13,192	17,097	(3,905)
Purchased professional and technical services	37,202	45,058	2,000	43,058
Other purchased services				
Tuition	0	0	5,000	(5,000)
Other	34,698	34,033	41,700	(7,667)
Supplies				
General teaching supplies	8,655	4,508	11,650	(7,142)
Property	7,088	5,470	3,750	1,720
Other	7,116	4,707	250	4,457
Student support services				
Salaries				
Certified	652,048	681,801	1,132,973	(451,172)
Employee benefits				
Insurance	71,820	70,500	92,102	(21,602)
Social security	58,219	61,412	75,750	(14,338)
Other	3,520	3,839	4,617	(778)
Purchased professional and technical services	316,866	349,379	182,000	167,379
Other purchased services	8,017	8,170	4,500	3,670
Supplies	6,843	7,604	8,000	(396)
Property	3,550	62	12,000	(11,938)
Other	50	57	150	(93)

Unified School District Number 320, Wamego, Kansas

Schedule 2r

SPECIAL PURPOSE FUNDS
SPECIAL SERVICES COOPERATIVE

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	2024 Budget	2024 Variance Over (Under)
Expenditures - continued				
Instructional support staff				
Salaries				
Certified	$ 6,981	$ 4,539	$ 9,400	$ (4,861)
Noncertified	0	0	5,380	(5,380)
Employee benefits				
Social security	633	340	1,168	(828)
Other	8	4	11	(7)
Purchased Professional & Tech Services	14,945	10,595	17,133	(6,538)
Other purchased services	6,000	7,029	5,100	1,929
Miscellaneous supplies	21	0	6,310	(6,310)
Property	12,645	17,054	26,080	(9,026)
Special area administration services				
Salaries				
Certified	102,261	214,629	276,193	(61,564)
Noncertified	107,798	113,060	112,810	250
Employee benefits				
Insurance	24,052	34,267	28,846	5,421
Social security	15,708	26,961	22,833	4,128
Other	924	816	1,372	(556)
Purchased Professional & Tech Services	8,000	8,000	8,000	0
Other Purchased Services	0	0	850	(850)
Communications	1,540	2,389	0	2,389
Property	0	0	3,000	(3,000)
Other	0	0	1,500	(1,500)
Central services				
Employee benefits				
Other	0	0	798,346	(798,346)
Purchased Professional & Tech Services	500	1,935	60,702	(58,767)
Purchased Property Services	300	300	28,200	(27,900)
Other purchased services	0	1,620	7,760	(6,140)
Supplies			9,500	(9,500)
Other Supplemental Services				
Purchased Professional & Tech Services	0	700	0	700
Purchased Property Services	31,162	51,365	0	51,365
Other purchased services	3,090	3,019	0	3,019
Other	8,918	8,757	0	8,757
Operations & Maintenance				
Purchased Professional & Tech Services				
Gas/Heating	1,568	1,206	2,500	(1,294)
Electricity/Water	1,844	3,072	2,500	572

Unified School District Number 320, Wamego, Kansas

Schedule 2r

SPECIAL PURPOSE FUNDS
SPECIAL SERVICES COOPERATIVE

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 - continued				
Vehicle operating services				
Other purchased services				
Contracting Bus Service	$ 298	$ 0	$ 1,000	$ (1,000)
Mileage in lieu of trans	0	0	1,000	(1,000)
Insurance	1,902	2,000	2,000	0
Supplies				
Motor fuel	3,826	2,589	2,000	589
Instruction ESSER	6,391	3,862	0	3,862
Support Services ESSER	573	0	0	0
Instructional support staff ESSER	10,850	0	0	0
General administration ESSER	137,491	136,734	0	136,734
Total expenditures	5,944,990	6,086,988	$ 7,405,493	$ (1,318,505)
Receipts over (under) expenditures	93,392	141,804		
Unencumbered cash, July 1	1,030,430	1,123,822		
Cancelled purchase orders	0	8,442		
Unencumbered cash, June 30	$ 1,123,822	$ 1,274,068		

See Independent Auditor's Report.

Unified School District Number 320, Wamego, Kansas

Schedule 2s

SPECIAL PURPOSE FUNDS
HEALTH CARE SERVICES

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
Cash receipts		
Local sources		
Other	$ 101,930	$ 94,053
Total receipts	101,930	94,053
Expenditures		
Instruction		
Supplies	96,439	99,846
Total expenditures	96,439	99,846
Receipts over (under) expenditures	5,491	(5,793)
Unencumbered cash, July 1	39,252	44,744
Unencumbered cash, June 30	$ 44,743	$ 38,951

Unified School District Number 320, Wamego, Kansas

SPECIAL PURPOSE FUNDS
FEDERAL GRANTS

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

	Title I	Title IIA	Title IV	ESSER II CARES ACT
Cash receipts				
Federal sources	$ 172,280	$ 36,973	$ 19,189	$ 4,600
Operating transfers	13,778	0	0	0
Total cash receipts	186,058	36,973	19,189	4,600
Expenditures				
Instruction	178,398	0	0	0
Instructional support staff	0	23,287	0	0
Support services	0	0	51,749	4,558
General administrative	0	0	0	0
Central services	0	0	0	0
Operations & maintenance	0	0	0	0
Vehicle operations	0	0	0	3
Other	0	0	0	0
Operating transfers	0	13,778	0	0
Total expenditures	178,398	37,065	51,749	4,561
Receipts over (under) expenditures	7,660	(92)	(32,560)	39
Unencumbered cash (deficit), July 1	0	0	0	(2,080)
Cancelled purchase orders	2,564	0	0	0
Unencumbered cash, June 30	$ 10,224	$ (92)	$ (32,560)	$ (2,041)

ESSER III CARES ACT	KDHE COVID Testing Grant	ARP - ESSER Covid - 19 Homeless	Totals 2024	Prior Year Totals 2023
$ 353,119	$ 238,150	$ 0	$ 824,311	$ 805,648
0	0	0	13,778	16,900
353,119	238,150	0	838,089	822,548
191,363	0	0	369,761	353,230
2,127	0	0	25,414	39,354
103,020	0	0	159,327	164,625
14,852	0	0	14,852	12,115
0	124,255	0	124,255	139,437
0	43,380	0	43,380	81,075
0	0	0	3	7,241
0	0	0	0	(34)
0	0	0	13,778	16,900
311,362	167,635	0	750,770	813,943
41,757	70,515	0	87,319	8,605
(36,470)	(87,629)	7,998	(118,181)	(130,561)
0	0	0	2,564	3,775
$ 5,287	$ (17,114)	$ 7,998	$ (28,298)	$ (118,181)

Unified School District Number 320, Wamego, Kansas

Schedule 2u

BOND & INTEREST FUNDS
BOND AND INTEREST

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)
Cash receipts				
Local sources				
Ad valorem tax	$ 1,605,661	$ 1,796,368	$ 1,747,500	$ 48,868
Delinquent tax	9,355	18,855	16,283	2,572
Interest on Idle Funds	4,707	0	0	0
County sources				
Motor vehicle tax	148,990	148,961	158,761	(9,800)
Recreational vehicle tax	3,954	3,966	3,844	122
Commercial vehicle tax	14,463	12,906	4,101	8,805
16/20M Truck	2,399	2,735	0	2,735
State sources				
State aid - capital improvements	1,042,356	1,017,592	1,017,592	0
Total cash receipts	2,831,885	3,001,383	$ 2,948,081	$ 53,302
Expenditures				
Debt service				
Interest	1,141,200	1,077,200	$ 1,077,200	$ 0
Principal	1,560,000	1,640,000	1,640,000	0
Total expenditures	2,701,200	2,717,200	$ 2,717,200	$ 0
Receipts over (under) expenditures	130,685	284,183		
Unencumbered cash, July 1	1,797,786	1,928,471		
Unencumbered cash, June 30	$ 1,928,471	$ 2,212,654		

Unified School District Number 320, Wamego, Kansas

Schedule 2v

CAPITAL PROJECTS FUND
CONSTRUCTION

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
Cash receipts		
Local sources		
Interest on idle funds	$ 43	$ 0
Bond Proceeds	2	0
Total cash receipts	45	0
Expenditures		
Architectural & Engineering Services	0	37
Transfer to Bonds & Interest	4,707	0
Total expenditures	4,707	37
Receipts over (under) expenditures	(4,662)	(37)
Unencumbered cash, July 1	4,699	37
Unencumbered cash, June 30	$ 37	$ 0

Unified School District Number 320, Wamego, Kansas

Schedule 3

AGENCY FUND
STUDENT ORGANIZATION FUNDS

SCHEDULE OF RECEIPTS, EXPENDITURES AND CASH BALANCES
REGULATORY BASIS
For the Year Ended June 30, 2024

Fund	Cash Beginning	Cash Receipts	Cash Disbursements	Cash Ending
Wamego High School				
Class of 2023	$ 1,658	$ 0	$ 0	$ 1,658
Class of 2024	3,872	5,372	7,016	2,228
Class of 2025	3,335	3,224	4,000	2,559
Class of 2026	1,291	1,322	0	2,613
Class of 2027	0	1,274	0	1,274
Art Club	875	0	255	620
Band	3,006	23,469	8,471	18,004
Broadcasting	485	0	0	485
Life Skills	1,001	184	956	229
CFL	246	0	190	56
Cheerleaders	7,724	25,878	28,964	4,638
Culinary Arts	3,145	1,434	590	3,989
Debate/Forensic	0	10,756	10,756	0
Dazzlers	3,268	12,222	13,301	2,189
F.B.L.A.	5,369	6,553	8,806	3,116
F.C.A.	2,411	1,000	310	3,101
Peer Chamber	2,636	0	615	2,021
F.F.A.	23,278	43,052	56,584	9,746
F.C.C.L.A.	1,439	2,281	2,489	1,231
Fine Arts	300	470	500	270
Interest	2,904	423	79	3,248
Kays	1,668	1,870	3,281	257
Mentoring	727	0	0	727
National Honor Society	992	1,404	1,550	846
Inst. Materials	0	1,302	1,302	0
Link Crew	89	195	284	0
Newspaper	8	14	0	22
Peer Counselor	17	0	0	17
Prom	0	4,000	2,939	1,061
Renaissance	535	0	0	535
SADD	6,181	1,150	563	6,768
Scholar Bowl	414	579	640	353
Science Club	119	0	0	119
Science Fair	1,298	0	0	1,298
World Culture Club	289	14,920	14,883	326
Spanish Club Annual Trip	430	0	430	0
Sport Uniforms	14,395	23,908	22,056	16,247
Student Council	2,473	10,373	9,586	3,260
Theatre Club	4,883	9,122	12,728	1,277
Teacher Award	0	500	0	500
Vocal Music	3,866	724	1,217	3,373
Counselor/W-Club	2,202	7,776	7,825	2,153
HOSA Club	0	821	613	208
Annual	12,837	12,876	14,215	11,498
Concessions	343	30,208	28,628	1,923
Student Need Gift	1,900	1,516	852	2,564

Unified School District Number 320, Wamego, Kansas

Schedule 3

AGENCY FUND
STUDENT ORGANIZATION FUNDS

SCHEDULE OF RECEIPTS, EXPENDITURES AND CASH BALANCES
REGULATORY BASIS
For the Year Ended June 30, 2024

Fund	Cash Beginning	Cash Receipts	Cash Disbursements	Cash Ending
Wamego High School				
Football Gift	$ 2,171	$ 31,259	$ 31,263	$ 2,167
C.C./Track Gift	3,599	5,360	3,428	5,531
Track Gift	714	5,516	3,020	3,210
Golf Gift	0	3,374	3,264	110
Girl's Golf Gift	864	1,114	378	1,600
Girl's Tennis Gift	2,772	3,631	2,699	3,704
Boy's B-ball Gift	4,205	13,358	11,252	6,311
Girl's B-ball Gift	71	10,810	9,823	1,058
Wrestling Gift	4,544	6,179	6,788	3,935
Girl's Wrestling	1,170	4,970	2,364	3,776
Baseball Gift	422	7,123	7,351	194
Softball Gift	2,376	8,644	5,588	5,432
Senior Interview Day	888	0	155	733
Raiders Supply Closet Gift	320	0	0	320
Raider Nation	466	0	93	373
Volleyball Gift	6,543	6,980	3,957	9,566
Honor Flight	15	0	0	15
Subtotal Wamego High School	155,049	370,490	358,897	166,642
Junior High School				
Physical Education	1,294	0	273	1,021
Band	5,437	8,914	4,340	10,011
Boy's Basketball	552	0	522	30
Girl's Basketball	705	3,741	4,406	40
Chorus	1,944	0	0	1,944
RSVP	1,675	841	968	1,548
Track	2,079	108	0	2,187
Student Council	2,435	8,595	8,687	2,343
FFA	5,583	8,298	10,571	3,310
Football	624	0	0	624
Teen Leaders	194	0	0	194
Volleyball	725	0	0	725
MS Gift	676	0	0	676
Wrestling	1,448	1,455	1,155	1,748
Yearbook	1,596	8,618	7,485	2,729
Book Fair	286	0	48	238
Concessions	3,809	12,682	9,946	6,545
Graduation Fund	80	0	0	80
Positive Support Team	468	0	0	468
Pop Fund	419	336	144	611
Science	271	0	0	271
Subtotal Junior High School	32,300	53,588	48,545	37,343
West Elementary School				
Band	260	0	0	260
Vocal Music	451	427	0	878
Turn Around	30	0	0	30
Yearbook	0	2,730	2,705	25
Carnival	16	0	0	16

See Independent Auditor's Report.

Unified School District Number 320, Wamego, Kansas

Schedule 3

AGENCY FUND
STUDENT ORGANIZATION FUNDS

SCHEDULE OF RECEIPTS, EXPENDITURES AND CASH BALANCES
REGULATORY BASIS
For the Year Ended June 30, 2024

Fund	Cash Beginning	Cash Receipts	Cash Disbursements	Cash Ending
West Elementary School - continued				
Gift Fund	$ 10,634	$ 18,495	$ 13,814	$ 15,315
Library	367	0	0	367
Robotics	179	0	0	179
Student Council	315	0	0	315
West Pencils	331	0	0	331
Books for Fun	20	0	0	20
Subtotal West Elementary	12,603	21,652	16,519	17,736
Central Elementary School				
Student Benefit	253	2,905	2,874	284
Central Gift Fund	266	0	0	266
Landscaping	125	0	0	125
Library Book Fair	524	0	0	524
Subtotal Central Elementary	1,168	2,905	2,874	1,199
Total student organization funds	$ 201,120	$ 448,635	$ 426,835	$ 222,920

Unified School District Number 320, Wamego, Kansas

Schedule 4

DISTRICT ACTIVITY FUNDS

SCHEDULE OF RECEIPTS, EXPENDITURES
AND UNENCUMBERED CASH
REGULATORY BASIS
For the Year Ended June 30, 2024

	Cash Balance Beginning	Cash Receipts	Expenditures	Cash Balance Ending
Gate receipts				
Wamego High School Athletics	$ 20,086	$ 147,603	$ 145,182	$ 22,507
Wamego Junior High School Athletics	13,555	35,533	40,366	8,722
Subtotal gate receipts	33,641	183,136	185,548	31,229
School Projects				
Junior High School				
Class Fees-Art/Comp Graphics	0	510	626	(116)
Woods	0	809	860	(51)
West Elementary School				
Activity	158	0	0	158
Bullying Prevention	144	0	0	144
Subtotal school projects	302	1,319	1,486	135
User fees				
High School				
Art Photography	0	1,267	1,267	0
Foods	(35)	410	375	0
Technology	0	3,867	3,867	0
Library	(78)	366	288	0
Welding	0	6,432	6,432	0
Health & Performance	1,105	1,474	2,298	281
VoAg/Horticulture	0	20	20	0
Wood/Tech	0	197	197	0
Student Meals	25	10,526	10,241	310
General	(75)	7,789	7,714	0
Sales Tax	0	17,633	17,633	0
EC Biswell	0	946	946	0
Junior High School				
Handbook	566	0	11	555
Library	0	2,417	1,870	547
Inst. Materials	0	2,514	1,868	646
Technology	100	437	478	59
Sales Tax	(11,544)	18,527	6,960	23
Other	125	0	0	125
West Elementary School				
Milk	0	545	545	0
Returns	504	27	0	531
Sales Tax	5	963	848	120
Technology Charge	0	270	270	0
Inst. Material	0	258	258	0
Lunch Money	0	225	225	0

Unified School District Number 320, Wamego, Kansas

Schedule 4

DISTRICT ACTIVITY FUNDS

SCHEDULE OF RECEIPTS, EXPENDITURES
AND UNENCUMBERED CASH
REGULATORY BASIS
For the Year Ended June 30, 2024

	Cash Balance Beginning	Cash Receipts	Expenditures	Cash Balance Ending
User fees - continued				
Central Elementary School				
Inst. Material	0	88	88	0
Milk	0	984	984	0
Student Meal Payments	0	50	50	0
Library	272	81	0	353
Preschool Role Models	0	1,180	1,180	0
Technology	0	233	233	0
Sales Tax	0	260	188	72
Subtotal user fees	(9,030)	79,986	67,334	3,622
Total district activity funds	$ 24,913	$ 264,441	$ 254,368	$ 34,986

Unified School District Number 320, Wamego, Kansas

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

Federal Grant Pass Through Grantor/Program Title	Federal CFDA Number	Pass Through Grantor's Number	Revenues	Expenditures
U.S. Department of Agriculture				
Pass Through Kansas Department of Education				
Child Nutrition Cluster				
School Breakfast Program	10.553	N/A	$ 88,208	$ 88,208
National School Lunch Program	10.555	N/A	40,101	40,101
NSLP Supply Chain Assistance	10.555	N/A	294,024	294,024
Cash for Commodities	10.559	N/A	48,505	48,505
Summer Food Service Program for Children	10.559	N/A	26,930	26,930
Total for cluster			497,767	497,767
Pass Through Kansas Department of Education				
Local Food for Schools Cooperative	10.185	N/A	9,523	9,523
Farm to School Grant	10.575	N/A	8,054	8,054
Total U.S. Department of Agriculture			515,343	515,343
U.S. Department of Education				
Pass Through Kansas Department of Education				
Special Education Cluster (IDEA)				
Special Education - Grants to States - Title VI	84.027	N/A	782,316	782,316
Special Education - Preschool Grant	84.173	N/A	23,408	23,408
Total for cluster			805,724	805,724
Title I - Grants to Local Educational Agencies	84.010	DO320	172,280	173,065
ESSA - Student Support Academic Enrichment	84.424	DO320	19,189	20,624
Elementary & Secondary School Emergency Relief II	84.425	DO320	41,520	41,520
Elementary & Secondary School Emergency Relief II	84.425	DO320	4,600	4,558
Elementary & Secondary School Emergency Relief III	84.425	DO320	353,119	343,919
Title IIA - Improving Teacher Quality State	84.367	DO320	36,973	37,063
Pass Through Kansas Board of Regents				
Perkins Reserve	84.048	N/A	6,304	6,304
Infant Toddler Grant	84.181	N/A	137,063	137,063
Total U.S. Department of Education			1,576,772	1,569,840
U.S. Department of Health and Human Services				
Pass Through Kansas Department of Education				
KDHE K-12 Covid Testing Grant	93.323	N/A	238,150	167,635
Total U.S. Department of Health and Human Services			238,150	167,635
Total revenue and expenditures of federal awards			$ 2,330,265	$ 2,252,818

The District did not provide federal awards to subrecipients for the year ended June 30, 2024.

See Independent Auditor's Report.
See accompanying notes to this schedule.

Unified School District Number 320, Wamego, Kansas

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the year ended June 30, 2024

NOTE A. BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (the schedule) includes the federal grant activity of Unified School District Number 320 under programs of the federal government for the year ended June 30, 2024. The information in this schedule is presented in accordance with the requirements of the Office of Management and Budget (OMB) 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 select portion of the operations of Unified School District Number 320, it is not intended to and does not present the summary of receipts, expenditures and unencumbered cash of Unified School District Number 320.

NOTE B. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported in the Schedule of Expenditures of Federal Awards are reported based upon the Kansas Municipal Audit and Accounting Guide.

NOTE C. NON-CASH ASSISTANCE, INSURANCE AND LOANS

The District did not receive or expend any Federal awards in the form of noncash assistance, insurance, loans or loan guarantees for the year ended June 30, 2024.

NOTE D. INDIRECT COST RATE

Unified School District Number 320 did not use the standard indirect cost rate of 10%.

Special Reports

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Harold K. Mayes, CPA
Lucille L. Hinderliter, CPA

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

Board of Education
Unified School District Number 320
Wamego, Kansas

We have audited, in accordance with 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, the financial statement of Unified School District Number 320 as of and for the year ended June 30, 2024, and the related notes to the financial statements, which comprise the District's regulatory basis financial statements., and have issued our report thereon dated November 15, 2024. The District prepares its financial statements on a regulatory basis of accounting which demonstrates compliance with *Kansas Municipal Audit and Accounting Guide* which is a comprehensive basis of accounting other than accounting principles generally accepted in the United Sates of America.

Report Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal controls) to determine the 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 combination of deficiencies, in internal control such that there is a reasonable possibility that material misstatements 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 serve than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of the internal control was for the limited purpose describe 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 theses 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.

Report Compliance and Other Matters

As part of obtaining reasonable assurance about whether District's financial statement is free of 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 determination of financial statement amounts. 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 no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is intended 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.

Harold K. Mayes Jr.

Harold K. Mayes Jr. CPA
Agler & Gaeddert, & Chartered
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November 15, 2024

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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY UNIFORM GUIDANCE

Board of Education
Unified School District Number 320
Wamego, Kansas

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Unified School District Number 320's 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 Unified School District Number 320's major federal programs for the year ended June 30, 2024. Unified School District Number 320'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, Unified School District Number 320 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; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; 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 Unified School District Number 320 and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence 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 Unified School District Number 320'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 Unified School District Number 320'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 Unified School District Number 320'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 generally accepted auditing standards, *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 Unified School District Number 320's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *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 Unified School District Number 320'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 Unified School District Number 320'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 Unified School District Number 320'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.

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 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 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 merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exits that have not been 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.

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 upon requirements of Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Harold K. Mayes Jr. CPA
Agler & Gaeddert, Chartered
Ottawa, Kansas
November 15, 2024

Unified School District Number 320, Wamego, Kansas

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

SUMMARY OF AUDITOR'S RESULTS

Financial Statements

Type of report the auditor issued on whether the financial statement audited was prepared in accordance with GAAP	Adverse
Type of report the auditor issued on whether the financial statement audited was prepared in accordance with regulatory basis	Unmodified
Internal control over financial reporting:	
Material weaknesses identified?	No
Significant deficiencies identified not considered to be material weaknesses:	None noted
Noncompliance material to financial statements noted?	No

Federal Awards

Internal control over major programs:	
Material weaknesses identified?	No
Significant deficiencies identified not considered to be material weaknesses:	None noted
Type of auditor's report issued on compliance for major programs:	Unmodified
Any audit findings disclosed that are required to be reported in accordance with Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost principles, and Audit Requirements for Federal awards	No

Identification of major programs:

CFDA Numbers	Name of Federal Program or Cluster	Amount
Special Education Cluster		
84.027	Special education - grants to states - Title VI	782,316
84.173	Special education - preschool grant	23,408
	Subtotal	805,724
Child Nutrition Cluster		
10.553	School Breakfast Program	88,208
10.555	National School Lunch Program	40,101
10.555	NSLP Supply Chain Assistance	294,024
10.559	Cash for Commodities	48,505
10.559	Summer Food Service Program for Children	26,930
	Subtotal	497,768
	Total	$ 1,303,492

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