UNIFIED SCHOOL DISTRICT NUMBER 269
DAMAR, KANSAS

FINANCIAL STATEMENT

FISCAL YEAR ENDED JUNE 30, 2024

LOYD GROUP, LLC
Certified Public Accountants

Unified School District Number 269
Damar, Kansas

Fiscal Year Ended June 30, 2024

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Unified School District Number 269
Damar, Kansas

Fiscal Year Ended June 30, 2024

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INDEPENDENT AUDITOR'S REPORT

Board of Education
Unified School District Number 269
420 3rd Street
Damar, KS 67632

Adverse and Unmodified Opinions

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of the Unified School District Number 269, Kansas (District), a Municipality, as of and for the year ended June 30, 2024 and the related notes to the financial statement.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

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

Unmodified Opinion on Regulatory Basis of Accounting

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

Basis for Adverse and Unmodified Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the *Kansas Municipal Audit and Accounting Guide*. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statement section of our report. We are required to be independent of the District, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our adverse and unmodified audit opinions.

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

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

Responsibilities of Management for the Financial Statement

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

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

Auditor's Responsibilities for the Audit of the Financial Statement

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

In performing an audit in accordance with GAAS, we:

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

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

Supplementary Information

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

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

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of Unified School District Number 269, Kansas as of and for the year ended June 30, 2023 (not presented herein), and have issued their report thereon dated January 20, 2025, which contained an unmodified opinion on the basic financial statement. The 2023 basic financial statement and their accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link https://admin.ks.gov/offices/oar/municipalservices. The 2023 actual column (2023 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures—actual and budget for the year ended June 30, 2024 (Schedule 2 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2023 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2023 basic financial statement. The 2023 comparative information was subjected to the auditing procedures applied in the audit of the 2023 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2023 basic financial statement or to the 2023 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2023 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended June 30, 2023, on the basis of accounting described in Note 1.

Loyd Group, LLC

Loyd Group, LLC
Galva, KS
April 15, 2025

Unified School District Number 269
Damar, Kansas

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

	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
GENERAL FUNDS:						
General Fund	$ 3,211	$ 1,188,999	$ 1,188,979	$ 3,231	$ -	$ 3,231
Supplemental General Fund	34,648	438,900	423,803	49,745	-	49,745
SPECIAL PURPOSE FUNDS:						
At Risk (4 Yr Old) Fund	-	-	-	-	-	-
At Risk (K-12) Fund	-	112,813	112,813	-	-	-
Capital Outlay Fund	8,657	189,565	102,358	95,864	15,203	111,067
Food Service Fund	16,633	109,194	101,685	24,142	-	24,142
Professional Development Fund	1,480	124	760	844	-	844
Special Education Fund	25,989	182,711	177,839	30,861	-	30,861
Career and Postsecondary Education Fund	-	9,927	9,927	-	-	-
KPERS Special Retirement Contribution Fund	-	138,090	138,090	-	-	-
Recreation Commission Fund	24,500	24,687	43,507	5,680	-	5,680
Contingency Reserve Fund	11,417	-	-	11,417	-	11,417
Gift and Grants Fund	17,865	42	2,268	15,639	-	15,639
Textbook & Student Material Revolving Fund	-	2,300	400	1,900	-	1,900
Federal Funds Fund	(44,609)	202,996	223,396	(65,009)	-	(65,009)
Gate Receipts	2,194	11,617	11,531	2,280	-	2,280
Total Reporting Entity (Excluding Agency Funds)	$ 101,985	$ 2,611,965	$ 2,537,356	$ 176,594	$ 15,203	$ 191,797

COMPOSITION OF CASH:	
Checking Account - Astra Bank	$ 189,517
High School Activity Fund	59,387
Damar Elementary Activity Fund	1,373
Total Cash	250,277
Agency Funds per Schedule 3	(58,480)
Total Reporting Entity (Excluding Agency Funds)	$ 191,797

UNIFIED SCHOOL DISTRICT NUMBER 269
DAMAR, KANSAS

NOTES TO THE FINANCIAL STATEMENT

FISCAL YEAR ENDED JUNE 30, 2024

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

(a) Municipal Financial Reporting Entity

Unified School District Number 269 is a municipal corporation governed by an elected seven-member board. This financial statement presents Unified School District Number 269 (the District), a municipality.

(b) Regulatory Basis Fund Types

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

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

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

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

Business Fund—funds financed in whole or in part by fees charged to users of the goods or services (i.e. enterprise and internal service fund, etc.).

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 which benefit the municipal reporting entity, scholarship funds, etc.).

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

(c) Basis of Accounting

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

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT.)

(d) Budgetary Information

Kansas statutes require that an annual operating budget be legally adopted for the General Fund, Special Purpose Funds (unless specifically exempted by statute), Bond and Interest Funds and Business Funds. Although directory rather than mandatory, the statutes provided for the following sequence and timetable in the adoption of the legal annual operating budget:

1) Preparation of budget for the succeeding calendar year on or before August 1st
2) Publication in local newspaper on or before August 5th of the proposed budget and notice of public hearing on the budget.
3) Public hearing on or before August 15th, but at least ten days after publication of notice of hearing.
4) Adoption of the final budget on or before August 25th.

If the municipality is holding a revenue neutral rate hearing, the budget timeline for adoption of the final budget has been adjusted to on or before September 20th. The municipality did not hold a revenue neutral rate hearing for this year.

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

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

A legal operating budget is not required for Capital Project Funds, Trust Funds and the following Special Purpose Funds: Contingency Reserve, Gifts and Grants, Textbook & Student Material Revolving, Federal Funds, Gate Receipts, and School Projects.

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

2. COMPLIANCE WITH KANSAS STATUTES

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

The Activity Fund accounts had various accounts that were negative cash balance at June 30, 2023, contrary to K.S.A. 10-1113.

A budget violation occured in the KPERS Special Retirement Contribution Fund, contrary to K.S.A. 79-2935.

There were several outstanding checks more than two years noted within the District's main checking account for the year ending June 30, 2023. This violates K.S.A. 10-815 and 10-816.

There is a disallowed fund "Flower Fund" within the Activity Funds, contrary to K.S.A. 72-1178.

3. DEPOSITS AND INVESTMENTS

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

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

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

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

At June 30, 2024, the District's carrying amount of deposits was $250,277 and the bank balance was $428,171. The bank balance was held by one bank resulting in a concentration of credit risk. Of the bank balance, $250,000 was covered by federal depository insurance and $178,171 was collateralized with securities held by the pledging institutions' agents 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.

4. INTERFUND TRANSFERS

Operating transfers were as follows:

From	To	Regulatory Authority	Amount
General Fund	At Risk (K-12) Fund	K.S.A. 72-5167	$ 85,478
Supplemental General Fund	Food Service Fund	K.S.A. 72-5167	50,000
General Fund	Career and Postsecondary Education Fund	K.S.A. 72-5167	9,927
General Fund	Special Education Fund	K.S.A. 72-5167	105,849
Supplemental General Fund	At Risk (K-12) Fund	K.S.A. 72-5167	27,335
Supplemental General Fund	Special Education Fund	K.S.A. 72-5167	76,798
			$ 355,387

5. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS

(a) Other Post-Employment Benefits

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

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

(b) Death and Disability Other Post Employment Benefits

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

(c) Compensated Absences

Sick Leave - All full-time employees of the District are allowed twelve days a year sick leave, cummulative to fifty-five days, except for bus drivers who are allowed twelve days of sick leave per year non-accumulative. No payment for unused sick leave is made to an employee terminating employment with the District, except for retiring certified employees. When a certified employee retires from the District, unused sick leave days shall be purchased at $50 per day.

Vacation Pay - The superintendent is allowed ten days of vacation a year. Other twelve-month employees are allowed two weeks of vacation a year after the first year of service.

6. DEFINED BENEFIT PENSION PLAN

General Information about the Pension Plan

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

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

6. DEFINED BENEFIT PENSION PLAN (CONT.)

State law provides that the employer contribution rates for KPERS 1, KPERS 2, and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate and the statutory contribution rate (not including the 1.00% contribution rate for the Death and Disability Program) was 13.88% and 13.11%, respectively, for the fiscal year ended June 30, 2023. The actuarially determined employer contribution rate and the statutory contribution rate was 13.38% and 12.57%, respectively, for the fiscal year ended June 30, 2024.

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

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

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

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

The State of Kansas is required to contribute the statutory required employer's share, except for retired District employees. The District is responsible for the employers portion of the cost of retired District employees. The District received and remitted amounts equal to the statutory contribution rate, which totaled $138,090 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 $1,101,746. The net pension liability was measured as of June 30, 2023, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2022, which was rolled forward to June 30, 2023. The District's proportion of the net pension liability was based on the ratio of the District's contributions to KPERS, relative to the total employer and non-employer contributions of the State/School subgroup within KPERS for the fiscal year ended June 30, 2022. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

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

7. CLAIMS AND JUDGMENTS

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

7. CLAIMS AND JUDGMENTS (CONT.)

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

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

8. RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The District has been unable to obtain workers compensation insurance at a cost it considered to be economically justifiable. For this reason, the District joined together with other school districts in the State to participate in Workers Compensation Fund, Inc. (a subsidiary of the Kansas Association of School Boards), a public entity risk pool currently operating as a common risk management and insurance program for 116 participating members. The District pays an annual premium to Workers Compensation Fund, Inc. (a subsidiary of the Kansas Association of School Boards) for its workers compensation insurance coverage. The agreement to participate provides that the Workers Compensation Fund, Inc. (a subsidiary of the Kansas Association of School Boards) will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of $600,000 for each insured event. Additional premiums may be due if total claims for the pool are different than what has been anticipated by Workers Compensation Fund, Inc. (a subsidiary of the Kansas Association of School Boards) management. The District continues to carry commercial insurance for all other risks of loss, including property/casualty, health, and vehicle insurances. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

9. SUBSEQUENT EVENT

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

UNIFIED SCHOOL DISTRICT NUMBER 269
DAMAR, KANSAS

REGULATORY-REQUIRED
SUPPLEMENTARY INFORMATION

FOR THE YEAR ENDED JUNE 30, 2024

Unified School District Number 269
Damar, Kansas

SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
(Budgeted Funds Only)
For the Year Ended June 30, 2024

	Certified Budget	Adjustments to Comply with Legal Max	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
GENERAL FUNDS:						
General Fund	$ 1,281,667	$ (124,656)	$ 31,968	$ 1,188,979	$ 1,188,979	$ -
Supplemental General Fund	441,335	(17,532)	-	423,803	423,803	-
SPECIAL PURPOSE FUNDS:						
At Risk (4 Yr Old) Fund	33,000	-	-	33,000	-	(33,000)
At Risk (K-12) Fund	173,000	-	-	173,000	112,813	(60,187)
Capital Outlay Fund	415,883	-	-	415,883	102,358	(313,525)
Food Service Fund	122,378	-	-	122,378	101,685	(20,693)
Professional Development Fund	3,000	-	-	3,000	760	(2,240)
Special Education Fund	212,776	-	-	212,776	177,839	(34,937)
Career and Postsecondary Education Fund	46,185	-	-	46,185	9,927	(36,258)
KPERS Special Retirement Contribution Fund	106,721	-	-	106,721	138,090	31,369
Recreation Commission Fund	47,530	-	-	47,530	43,507	(4,023)
Total	$ 2,883,475	$ (142,188)	$ 31,968	$ 2,773,255	$ 2,299,761	$ (473,494)

Unified School District Number 269
Damar, Kansas

GENERAL FUND

GENERAL FUND

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

		2024		
	2023 Actual	Actual	Budget	Variance Over (Under)
Receipts:				
State aid	$ 1,045,848	$ 1,038,786	$ 1,085,456	$ (46,670)
State aid reimbursement	-	1,972	-	1,972
Special education aid	104,261	105,849	178,000	(72,151)
Mineral production tax	18,565	12,396	15,000	(2,604)
Miscellaneous reimbursements	32,698	29,996	-	29,996
Total Receipts	1,201,372	1,188,999	$ 1,278,456	$ (89,457)
Expenditures:				
Instruction -				
Certified salaries	288,755	270,798	$ 165,900	$ 104,898
Non-certified salaries	-	126	-	126
Insurance	38,979	54,453	45,000	9,453
Social Security	44,418	42,089	45,900	(3,811)
Other benefits	20,907	12,611	21,000	(8,389)
Purchased professional services	21,980	8,771	20,053	(11,282)
Other purchased services	3,830	5,297	3,900	1,397
Teaching supplies	18,711	4,074	15,000	(10,926)
Supplies	36,107	35,300	5,000	30,300
Property and equipment	2,381	-	3,000	(3,000)
Other	13,071	3,457	10,000	(6,543)
Student Support Services -				
Certified salaries	1,266	-	1,400	(1,400)
Insurance	49	-	100	(100)
Social Security	78	-	110	(110)
Other benefits	221	-	225	(225)
Other purchased services	2,277	2,742	5,000	(2,258)
Supplies	1,780	250	-	250
Other	787	99	3,000	(2,901)
Instruction Support Staff -				
Other benefits	220	-	300	(300)
Books and periodicals	-	-	569	(569)
General Administration -				
Certified salaries	-	-	31,000	(31,000)
Non-certified salaries	39,991	31,500	38,000	(6,500)
Insurance	8,717	10,299	-	10,299
Social Security	4,442	6,009	5,300	709
Other employee benefits	10,086	6,056	7,400	(1,344)
Purchased professional services	40,221	76,858	46,000	30,858
Insurance	-	-	8,800	(8,800)
Communications	3,004	9,097	5,000	4,097
Other purchased services	48,864	50,894	20,000	30,894
Other	38,473	47,840	15,000	32,840

Unified School District Number 269
Damar, Kansas
GENERAL FUND
GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

	2023 Actual	2024 Actual	2024 Budget	2024 Variance Over (Under)
Expenditures (cont.):				
School Administration -				
Certified salaries	$ 68,833	$ 72,942	$ 65,000	$ 7,942
Non-certified salaries	43,261	52,583	41,600	10,983
Insurance	5,875	7,924	6,000	1,924
Social Security	7,786	9,342	8,100	1,242
Other employee benefits	10,915	115	12,000	(11,885)
Communications	252	1,509	300	1,209
Supplies	13,763	3,584	15,000	(11,416)
Other	3,402	658	5,000	(4,342)
Operations and Maintenance -				
Non-certified salaries	17,260	2,366	1,500	866
Social Security	122	329	130	199
Other employee benefits	881	4	1,000	(996)
Water/sewer	4,483	7,195	4,550	2,645
Repairs and maintenance	26,945	18,005	28,000	(9,995)
Other purchased services	175	1,916	2,000	(84)
Supplies	6,599	3,242	-	3,242
Other supplies	-	-	-	-
Heating	12,435	18,119	15,000	3,119
Electricity	14,721	36,345	18,000	18,345
Motor fuel	88	270	1,000	(730)
Property and equipment	23	-	-	-
Other	7,157	3,373	7,500	(4,127)
Vehicle Operating Services -				
Non-certified salaries	15,680	20,890	16,500	4,390
Social Security	1,200	1,534	1,300	234
Other employee benefits	1,335	19	1,400	(1,381)
Other purchased services	1,059	22,665	-	22,665
Motor fuel	4,450	23,494	5,000	18,494
Other	417	682	2,000	(1,318)
Outgoing Transfers -				
Professional Development Fund	7,392	-	-	-
Capital Outlay	-	-	181,000	(181,000)
Food Service	-	-	20,000	(20,000)
Special Education Fund	104,261	105,849	178,000	(72,151)
Career and Postsecondary Education Fund	18,857	9,927	-	9,927
Contigency Reserve Fund	-	-	-	-
Textbook & Student Material Revolving Fund	7,264	-	-	-
At Risk (4 Year Old) Fund	-	-	17,000	(17,000)
At Risk (K-12) Fund	101,655	85,478	105,830	(20,352)
Adjustment to comply with legal max	-	-	(124,656)	124,656
Legal General Fund Budget	1,198,161	1,188,979	1,157,011	31,968
Adjustment for qualifying budget credits	-	-	31,968	(31,968)
Total Expenditures	1,198,161	1,188,979	$ 1,188,979	$ -
Receipts Over (Under) Expenditures	3,211	20		
Unencumbered Cash, Beginning	-	3,211		
Unencumbered Cash, Ending	$ 3,211	$ 3,231		

Unified School District Number 269
Damar, Kansas

GENERAL FUND

SUPPLEMENTAL GENERAL FUND

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

		2024		
	2023 Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Taxes and Shared Revenue -				
Ad valorem property	$ 371,857	$ 342,231	$ 462,493	$ (120,262)
Delinquent tax	10,346	13,535	6,600	6,935
Motor vehicle tax	22,368	20,288	18,789	1,499
Recreational vehicle tax	597	498	424	74
Commercial vehicle tax	2,137	2,499	1,818	681
Watercraft tax	188	287	-	287
Mineral tax	32,763	59,562	-	59,562
Total Receipts	440,256	438,900	$ 490,124	$ (51,224)
Expenditures:				
Instruction -				
Certified salaries	179,123	193,911	$ 177,500	$ 16,411
General Administration -				
Purchased professional services	4,000	-	-	-
Operations and Maintenance -				
Water/sewer	6,011	481	6,500	(6,019)
Cleaning	975	1,850	2,000	(150)
Repairs and maintenance	49,637	7,252	45,000	(37,748)
Insurance	42,115	61,964	45,000	16,964
Heating	12,335	-	14,500	(14,500)
Electricity	22,761	4,212	24,842	(20,630)
Vehicle Operating Services -				
Other	7,704	-	5,000	(5,000)
Outgoing Transfers -				
Food Service Fund	17,000	50,000	2,000	48,000
Professional Development Fund	-	-	3,000	(3,000)
Special Education Fund	46,867	76,798	25,000	51,798
Career and Postsecondary Education	-	-	40,000	(40,000)
At Risk (4 year old) Fund	-	27,335	16,000	11,335
At Risk (K-12) Fund	33,739	-	34,993	(34,993)
Adjustment to comply with legal max	-	-	(17,532)	17,532
Legal Supplemental General Fund Budget	422,267	423,803	423,803	-
Total Expenditures	422,267	423,803	$ 423,803	$ -
Receipts Over (Under) Expenditures	17,989	15,097		
Unencumbered Cash, Beginning	16,661	34,650		
Unencumbered Cash, Ending	$ 34,650	$ 49,747		

Unified School District Number 269
Damar, Kansas

SPECIAL PURPOSE FUND

AT RISK (4 YR OLD) FUND

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

		2024		
	2023 Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Transfer from General Fund	$ -	$ -	$ 17,000	$ (17,000)
Transfer from Supplemental General Fund	-	-	16,000	(16,000)
Total Receipts	-	-	$ 33,000	$ (33,000)
Expenditures:				
Instruction -				
Certified salaries	-	-	$ 33,000	$ (33,000)
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	$ -	$ -		

Unified School District Number 269
Damar, Kansas

SPECIAL PURPOSE FUND

AT RISK (K-12) FUND

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

		2024		
	2023 Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Transfer from General Fund	$ 101,655	$ 85,478	$ 105,830	$ (20,352)
Transfer from Supplemental General Fund	33,739	27,335	34,993	(7,658)
Total Receipts	135,394	112,813	$ 140,823	$ (28,010)
Expenditures:				
Instruction -				
Certified salaries	135,394	112,813	$ 110,000	$ 2,813
Insurance	-	-	-	-
Social Security	-	-	-	-
Other employee benefits	-	-	5,000	(5,000)
Other Expense	-	-	58,000	(58,000)
Total Expenditures	135,394	112,813	$ 173,000	$ (60,187)
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	$ -	$ -		

Unified School District Number 269
Damar, Kansas

SPECIAL PURPOSE FUND

CAPITAL OUTLAY FUND

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

		2024		
	2023 Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Taxes and Shared Revenue -				
Ad valorem property	$ 158,671	$ 147,576	$ 171,036	$ (23,460)
Delinquent tax	4,329	5,846	2,973	2,873
Motor vehicle tax	8,449	9,037	8,088	949
Recreational vehicle tax	71	215	182	33
Commercial vehicle tax	788	1,092	782	310
Watercraft tax	79	130	76	54
Mineral production tax	23,665	25,669	-	25,669
Transfer from General Fund	-	-	181,000	(181,000)
Interest on idle funds	-	-	52,280	(52,280)
Other local sources	472	-	-	-
Total Receipts	196,524	189,565	$ 416,417	$ (226,852)
Expenditures:				
Instruction -				
Supplies	21,985	14,721	$ 30,000	$ (15,279)
Property and equipment	1,983	2,592	50,000	(47,408)
School Administration -				
Property and equipment	-	3,399	15,000	(11,601)
Operations and Maintenance -				
Non-classified salaries	31,163	40,824	45,000	(4,176)
Repairs and maintenance	110	-	49,751	(49,751)
Property and equipment	-	-	34,582	(34,582)
Social Security	3,492	3,041	3,500	(459)
Other	43	37	50	(13)
Other Support Services -				
Property and equipment	-	7,240	-	7,240
Transportation -				
Maintenance and repairs	67,558	10,236	85,000	(74,764)
Property and equipment	5,170	-	100,000	(100,000)

Unified School District Number 269
Damar, Kansas

SPECIAL PURPOSE FUND

CAPITAL OUTLAY FUND

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

		2024		
	2023 Actual	Actual	Budget	Variance Over (Under)
Expenditures (cont.):				
Other Support Services - Supplies	$ 22,650	$ 20,268	$ 3,000	$ 17,268
QZAB Lease Payment - Annual sinking fund	135,316	-	-	-
Facility Acquisition and Contruction Services - Outside contractors	750	-	-	-
Total Expenditures	290,220	102,358	$ 415,883	$ (313,525)
Receipts Over (Under) Expenditures	(93,696)	87,207		
Unencumbered Cash, Beginning	102,353	8,657		
Unencumbered Cash, Ending	$ 8,657	$ 95,864		

Unified School District Number 269
Damar, Kansas

SPECIAL PURPOSE FUND

FOOD SERVICE FUND

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

		2024		
	2023 Actual	Actual	Budget	Variance Over (Under)
Receipts:				
State aid	$ 583	$ 471	$ 772	$ (301)
Federal aid	60,198	38,064	74,410	(36,346)
Interest on idle funds	52	65	-	65
Student sales - lunch and milk	20,386	18,692	18,310	382
Student sales - breakfast	-	-	3,611	(3,611)
Adult sales	1,901	1,741	2,940	(1,199)
Miscellaneous revenue	181	161	-	161
Transfer from General Fund	-	-	20,000	(20,000)
Transfer from Supplemental General Fund	17,000	50,000	2,000	48,000
Total Receipts	100,301	109,194	$ 122,043	$ (12,849)
Expenditures:				
Food Service Operations -				
Non-certified salaries	39,160	38,318	$ 43,000	$ (4,682)
Social Security	2,977	2,911	3,500	(589)
Other employee benefits	696	37	750	(713)
Food and milk	61,002	55,561	66,000	(10,439)
Electricity	131	-	-	-
Miscellaneous supplies	162	126	-	126
Property and equipment	4,520	4,301	5,128	(827)
Other	441	431	4,000	(3,569)
Total Expenditures	109,089	101,685	$ 122,378	$ (20,693)
Receipts Over (Under) Expenditures	(8,788)	7,509		
Unencumbered Cash, Beginning	25,421	16,633		
Unencumbered Cash, Ending	$ 16,633	$ 24,142		

Unified School District Number 269
Damar, Kansas

SPECIAL PURPOSE FUND

PROFESSIONAL DEVELOPMENT FUND

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

		2024		
	2023 Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Professional development	$ -	$ 124	$ -	$ 124
Transfer from General Fund	7,392	-	-	-
Transfer from Supplemental General Fund	-	-	3,000	(3,000)
Total Receipts	7,392	124	$ 3,000	$ (2,876)
Expenditures:				
Instruction Support Staff -				
Other	-	-	$ -	$ -
Purchased professional services	1,770	760	3,000	(2,240)
Travel expenses	174	-	-	-
Other purchased services	4,037	-	-	-
Total Expenditures	5,981	760	$ 3,000	$ (2,240)
Receipts Over (Under) Expenditures	1,411	(636)		
Unencumbered Cash, Beginning	69	1,480		
Unencumbered Cash, Ending	$ 1,480	$ 844		

Unified School District Number 269
Damar, Kansas

SPECIAL PURPOSE FUND

SPECIAL EDUCATION FUND

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

		2024		
	2023 Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Reimbursements	$ -	$ 64	$ -	$ 64
Other revenue	138	-	10,000	(10,000)
Transfer from General Fund	104,261	105,849	178,000	(72,151)
Transfer from Supplemental General Fund	46,867	76,798	25,000	51,798
Total Receipts	151,266	182,711	$ 213,000	$ (30,289)
Expenditures:				
Instruction -				
Certified salaries	31,451	-	$ 10,000	$ (10,000)
Non certified salaries	-	798	-	798
Social Security	-	61	-	61
Other employee benefits	-	1	-	1
Payment to Special Education	168,826	176,979	179,000	(2,021)
Other	-	-	776	(776)
Instruction Support Staff -				
Supplies	-	-	23,000	(23,000)
Total Expenditures	200,277	177,839	$ 212,776	$ (34,937)
Receipts Over (Under) Expenditures	(49,011)	4,872		
Unencumbered Cash, Beginning	75,000	25,989		
Unencumbered Cash, Ending	$ 25,989	$ 30,861		

Unified School District Number 269
Damar, Kansas

SPECIAL PURPOSE FUND

CAREER AND POSTSECONDARY EDUCATION FUND

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

		2024		
	2023 Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Miscellaneous reimbursements	$ -	$ -	$ -	$ -
Other Federal Aid	-	-	5,969	(5,969)
Transfer from General Fund	18,857	9,927	-	9,927
Transfer from Supplemental General Fund	-	-	40,000	(40,000)
Total Receipts	18,857	9,927	$ 45,969	$ (36,042)
Expenditures:				
Instruction -				
Certified salaries	6,074	3,037	$ 34,000	$ (30,963)
Insurance	983	273	1,000	(727)
Social Security	405	216	1,216	(1,000)
Other employee benefits	5	3	-	3
Supplies	11,837	5,398	9,969	(4,571)
Other	-	1,000	-	1,000
Total Expenditures	19,304	9,927	$ 46,185	$ (36,258)
Receipts Over (Under) Expenditures	(447)	-		
Unencumbered Cash, Beginning	447	-		
Unencumbered Cash, Ending	$ -	$ -		

Unified School District Number 269
Damar, Kansas

SPECIAL PURPOSE FUND

KPERS SPECIAL RETIREMENT CONTRIBUTION FUND

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

		2024		
	2023 Actual	Actual	Budget	Variance Over (Under)
Receipts:				
State aid	$ 94,804	$ 138,090	$ 106,721	$ 31,369
Expenditures:				
Employee Benefits -				
Instruction	53,944	76,916	$ 73,000	$ 3,916
Student Support Services	2,937	4,143	961	3,182
Instruction Support Staff	2,937	4,143	200	3,943
General Administration	2,937	4,143	7,900	(3,757)
School Administration	13,944	19,333	12,400	6,933
Other Support Services	1,804	2,762	-	2,762
Operations and Maintenance	9,480	15,189	5,360	9,829
Student Transportation Services	360	414	1,900	(1,486)
Food Service Operation	6,461	11,047	5,000	6,047
Total Expenditures	94,804	138,090	$ 106,721	$ 31,369
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	$ -	$ -		

Unified School District Number 269
Damar, Kansas

SPECIAL PURPOSE FUND

RECREATION COMMISSION FUND

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

		2024		
	2023 Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Taxes and Shared Revenue -				
Ad valorem property tax	$ 22,718	$ 24,687	$ 23,654	$ 1,033
Delinquent tax	603	-	-	-
Motor vehicle tax	1,048	-	-	-
Recreational vehicle tax	26	-	-	-
Commercial vehicle tax	105	-	-	-
Total Receipts	24,500	24,687	$ 23,654	$ 1,033
Expenditures:				
Appropriation to Recreation Commission	-	43,507	$ 47,530	$ (4,023)
Receipts Over (Under) Expenditures	24,500	(18,820)		
Unencumbered Cash, Beginning	-	24,500		
Unencumbered Cash, Ending	$ 24,500	$ 5,680		

Unified School District Number 269
Damar, Kansas

SPECIAL PURPOSE FUND

CONTINGENCY RESERVE FUND

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

	2023 Actual	2024 Actual
Receipts:		
Transfer from General Fund	$ -	$ -
Expenditures:		
Instruction -		
Insurance	-	-
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	11,417	11,417
Unencumbered Cash, Ending	$ 11,417	$ 11,417

Unified School District Number 269
Damar, Kansas

SPECIAL PURPOSE FUND

GIFT AND GRANTS FUND

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

	2023 Actual	2024 Actual
Receipts:		
Donations and grants	$ 14,699	$ 42
Expenditures:		
Gifts and grant distributions	2,674	2,268
Receipts Over (Under) Expenditures	12,025	(2,226)
Unencumbered Cash, Beginning	5,840	17,865
Unencumbered Cash, Ending	$ 17,865	$ 15,639

Unified School District Number 269
Damar, Kansas

SPECIAL PURPOSE FUND

TEXTBOOK & STUDENT MATERIAL REVOLVING FUND

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

	2023 Actual	2024 Actual
Receipts:		
Student fees	$ 4,910	$ 2,300
Miscellaneous revenue	37	-
Transfer from General Fund	7,264	-
Total Receipts	12,211	2,300
Expenditures:		
Instructional Support Staff - Supplies	21,143	400
Receipts Over (Under) Expenditures	(8,932)	1,900
Unencumbered Cash, Beginning	8,932	-
Unencumbered Cash, Ending	$ -	$ 1,900

Unified School District Number 269
Damar, Kansas

SPECIAL PURPOSE FUND

FEDERAL FUNDS FUND

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

	2023 Actual	2024 Actual
Receipts:		
Federal aid	$ -	$ 202,996
Expenditures:		
Instruction -		
Certified salaries	38,282	98,383
Social Security	6,327	7,283
Supplies	-	6,011
Property and equipment	-	-
General Administration -		
Certified salaries	-	111,719
Total Expenditures	44,609	223,396
Receipts Over (Under) Expenditures	(44,609)	(20,400)
Unencumbered Cash, Beginning	-	(44,609)
Unencumbered Cash, Ending	$ (44,609)	$ (65,009)

Unified School District Number 269
Damar, Kansas

AGENCY FUNDS

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

	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Student Organizations:				
High School:				
FFA	$ 17,414	$ 15,442	$ 21,764	$ 11,092
Stuco	4,096	10,459	11,628	2,927
Class of 2018	86	-	-	86
Class of 2019	757	-	-	757
Class of 2020	1,516	-	-	1,516
Class of 2021	1,634	-	-	1,634
Class of 2022	1,089	-	-	1,089
Class of 2023	1,100	-	917	183
Class of 2024	1,598	5,365	5,631	1,332
Class of 2025	5,303	5,769	3,139	7,933
Class of 2026	1,978	2,551	-	4,529
Class of 2027	1,352	580	-	1,932
Yearbook	554	5,338	210	5,682
PHS Letterman's Club (Athletic Club)	399	-	-	399
PHS Cheerleaders	1,394	1,192	528	2,058
PHS Football	961	-	-	961
PHS Basketball	333	-	-	333
PHS Boys Basketball	152	-	-	152
PHS Volleyball	317	-	-	317
PHS Science	(3)	558	565	(10)
PHS Gym	787	-	-	787
PHS Site Council	357	-	-	357
PHS Cross Country	441	-	-	441
Palco Dual Credit Scholarship Fund	315	100	100	315
Forensics	7	-	-	7
Donations	-	1,085	-	1,085
VoAg Memorials	-	915	-	915
Paul Brassfield Scholarship Fund	-	5,000	-	5,000
National Honor Society	705	541	385	861
PHS Vocational	803	497	-	1,300
Subtotal High School	45,445	55,392	44,867	55,970
Junior High School:				
JH PAC (Athletic Club)	591	-	-	591
JH Cheerleaders	57	-	-	57
8th Grade	233	188	17	404
8th Leadership	50	-	-	50
Total Junior High School	931	188	17	1,102
Elementary School:				
Elementary Activities	1,543	-	170	1,373
Total Elementary School	1,543	-	170	1,373
Other Agency Funds:				
Flower Fund	470	-	-	470
Sales Tax	(328)	2,092	1,765	(1)
Petty Cash	(399)	1,399	1,434	(434)
Total Other Agency Funds	(257)	3,491	3,199	35
Total Student Organization Funds	$ 47,662	$ 59,071	$ 48,083	$ 58,480

Unified School District Number 269
Damar, Kansas

DISTRICT ACTIVITY FUNDS

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

	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Athletics:						
High School	$ 2,122	$ 11,617	$ 11,531	$ 2,208	$ -	$ 2,208
Junior High	72	-	-	72	-	72
Total District Activity Funds	$ 2,194	$ 11,617	$ 11,531	$ 2,280	$ -	$ 2,280