UNIFIED SCHOOL DISTRICT NO. 366
Yates Center, Kansas

Independent Auditors' Report and
Regulatory Basis Financial Statement
With Supplementary Information

For the Year Ended June 30, 2024

Unified School District No. 366
Yates Center, Kansas
Regulatory Basis Financial Statement
For the Fiscal Year Ended June 30, 2024

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Unified School District No. 366
Yates Center, Kansas
Regulatory Basis Financial Statement
For the Fiscal Year Ended June 30, 2024

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Rodney M. Burns
CPA

RODNEY M. BURNS, CPA, LLC
CERTIFIED PUBLIC ACCOUNTANT
702 WEST MAIN * * * P.O.BOX 832
CHANUTE, KANSAS 66720

PHONE (620) 431-3410
FAX (620) 431-7719

INDEPENDENT AUDITORS' REPORT

Board of Education
Unified School District No. 366
Yates Center, Kansas

Adverse and Unmodified Opinions

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Unified School District No. 366, Yates Center, Kansas, as of and for the year ended June 30, 2024, and the related notes to the financial statement.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

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

Unmodified Opinion on Regulatory Basis of Accounting

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

Basis for Adverse and Unmodified Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS), the 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 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 opinion. Reasonable assurance is a high level of assurance, but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually, or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statement.

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

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

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

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 expenditures-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, and summary schedule 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 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 No. 366, Yates Center, Kansas, as of and for the year ended June 30, 2023 (not presented herein), and have issued our report thereon dated January 26, 2024, which contained an unmodified opinion on the basic financial statement. The 2023 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link https://admin.ks.gov/offices/accounts-reports/local-government/municipal-services. The 2023 actual column (2023 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget for the year 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 2023 basic financial statement as a whole, on the basis of accounting described in Note 1.

Other Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statement that collectively comprises the District's basic financial statement. The Schedule of Expenditures of Federal Awards, as required by Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal Awards is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated March 17, 2025, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

Rodney M. Burns, CPA, LLC
Rodney M. Burns, CPA, LLC
Certified Public Accountants

Chanute, Kansas
March 17, 2025

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Unified School District No. 366
Summary Statement of Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis
For the Year Ended June 30, 2024

		Beginning Unencumbered Cash Balance	Beginning Balance Adjustment	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Governmental Type Funds:								
General		$ 1,398		4,252,378	4,253,776		263,080	263,080
Supplemental General		98,147		1,406,380	1,417,169	87,358	6,795	94,153
Special Purpose:								
Pre-School Aged At-Risk				69,500	69,500		2,722	2,722
At Risk K-12		174,795		711,279	775,596	110,478	9,642	120,120
Virtual Education				10,900	10,875	25		25
Capital Outlay		549,232		658,563	333,424	874,371	126,892	1,001,263
Driver Training		4,503		5,699	3,666	6,536		6,536
Food Service		36,537		514,982	488,002	63,517	28,193	91,710
Professional Development		1,194		14,806	16,000			
Parent Education Program				12,100	12,100			
Special Education		106,978		812,125	822,300	96,803	975	97,778
Career and Postsecondary Education				300,000	300,000		32,139	32,139
Gifts and Grants		13,707		84,834	74,935	23,606	18	23,624
KPERS Special Retirement Contribution				430,733	430,733			
Contingency Reserve		513,635		123,000		636,635		636,635
Elementary/Secondary School Emergency Relief		(122,419)		349,137	292,993	(66,275)	10,633	(55,642)
Title I				127,356	127,356		17,275	17,275
KDHE COVID Testing Grant	(2)	(352,067)	97	398,983	73,980	(26,967)	1,376	(25,591)
Title II				15,223	15,223			
Educational Foundation		4,495		1,500	3,000	2,995		2,995
Gate Receipts		2,400		27,380	28,222	1,558		1,558
Special Projects		31,773		30,162	21,851	40,084		40,084
Trusts:								
Patterson Foundation				150,000	1,719	148,281		148,281
Dillon Fullerton Scholarship		1,785		3,025	4,500	310		310
Glades Memorial		7,758		23	2,000	5,781		5,781
Gene Johnston Scholarship		15,277		247	3,000	12,524		12,524
Steele Memorial		4,594		14	600	4,008		4,008
Trendel Scholarship		4,204		41	1,000	3,245		3,245
Total Primary Government	(1)	1,097,926	97	10,510,370	9,583,520	2,024,873	499,740	2,524,613

Composition of Cash:	
Demand Deposits	2,588,053
Petty Cash Advance	800
Less: Agency Funds	(64,239)
Adjustment for Rounding	(1)
Total Primary Government (1)	2,524,613

(1) Excluding Agency Funds
(2) Beg Bal Adjust - Prior Year Encumbrances Cancelled

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

Note 1 Summary of Significant Accounting Policies

The financial statement and schedules of Unified School District No. 366, Yates Center, Kansas, have been prepared in order to show compliance with the cash basis and budget laws of the State of Kansas. The Governmental Accounting Standards Board is the principal standard setting body for establishing governmental accounting and financial reporting principles. The more significant of the District's accounting policies follow. Note 1 describes how the District's accounting policies differ from accounting principles generally accepted in the United States of America.

Reporting Entity

The District is a municipal corporation governed by an elected seven-member board. This financial statement presents Unified School District No. 366, and includes the primary government only, with no related municipal entities.

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 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 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 obligation against cash. The Kansas Municipal Audit and Accounting Guide regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than those mentioned above.

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

Basis of Presentation

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

The following Regulatory Basis Fund Types comprise the financial activities of the District for the year ending June 30, 2024:

General Fund -- the chief operating fund. Used to account for all unrestricted 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.

Trust Funds-- 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 Funds -- funds used to report assets held by the municipal reporting entity in a purely custodial capacity.

Property Taxes

In accordance with governing state statutes, property taxes levied during the current year are a revenue source to be used to finance the budget of the ensuing year. Taxes are assessed on a calendar year basis and become a lien on the property on November 1 of each year. The County Treasurer is the tax collection agent for all taxing entities within the County. Property owners have the option of paying one-half or the full amount of the taxes levied on or before December 20 during the year levied with the balance to be paid on or before May 10 of the ensuing year. State statutes prohibit the County Treasurer from distributing taxes collected in the year levied prior to January 1 of the ensuing year. Consequently, for revenue recognition purposes, taxes levied during the current year are not due and receivable until the ensuing year. At December 31 such taxes are a lien on the property.

Reimbursed Expenses

K.S.A. 79-2934 provides that reimbursed expenditures, in excess of those budgeted, should be recorded as reductions in expenditures rather than as revenues. In the financial statements and budget comparison schedules presented in this report, reimbursements and refunds are recorded as revenues. The reimbursements are recorded as cash receipts when received by the District Treasurer and are often difficult to identify the exact expenditure which they are reimbursing. In funds showing expenditures in excess of the original adopted budget, reimbursements are added to the adopted budget as budget credits for comparison with the actual expenditures.

Pension Plan

Substantially all full-time District employees are members of the State of Kansas Public Employees Retirement System which is a multi-employer state-wide pension plan. Under Kansas State Law, the State of Kansas will fund all employer pension costs accrued; such costs to be funded are actuarially determined annually by the State.

Budgetary Information

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special revenue funds (unless specifically exempted by statute), debt service funds, and enterprise funds. The statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

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

If the 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 hold a revenue neutral rate hearing for the year ending June 30, 2024.

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. During the year ended June 30, 2024, the District amended the budget of the General Fund from its original adopted amount of $4,263,199 to $4,275,426. Subsequent to the adoption of this amendment, the State of Kansas cut the budget of the General Fund to the legal maximum amount of $4,189,964. This legal maximum budget amount is computed based on audited full-time equivalent enrollment.

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 revenues are recognized when cash is received. Expenditures include disbursements, accounts payable, and encumbrances. Encumbrances are commitments by the municipality for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. All unencumbered appropriations (legal budget expenditure authority) lapse at year-end.

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

Gifts and Grants Fund
Contingency Reserve Fund
Elementary/Secondary School Emergency Relief Fund
Title I Fund
KDHE COVID Testing Grant Fund
Title II Fund
Educational Foundation Fund
Gate Receipts Fund
Special Projects Fund

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

Note 2 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 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. The District had no investments at June 30, 2024 and held no investments throughout the year.

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

At June 30, 2024, the carrying amount of the District's deposits was $2,588,053 and the bank balance was $2,739,282. Of the bank balance, $561,734 was covered by federal depository insurance and the remaining $2,177,548 was collateralized with securities held by the pledging financial institutions' agents in the School'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 3 Long-term Debt

Changes in Long-Term Debt

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

Issue	Interest Rate	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
Capital Lease Obligations									
Energy Retro-Fit	2.49%	5/11/2020	$ 1,322,215	7/05/2032	1,101,020		103,496	997,524	25,325
School Nurse Vehicle	4.721%	10/15/2021	28,240	10/15/2024	7,215		7,215	-	341
Total Contractual Indebtedness					1,108,235	-	110,711	997,524	25,666

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

	Lease Purchase Agreements	
Fiscal Year	Principal	Interest
2024-25	$ 105,876	22,944
2025-26	108,312	20,509
2026-27	110,803	18,018
2027-28	113,351	15,470
2028-29	115,958	12,862
2029-30/2032-33	443,224	24,215
Total	997,524	114,018

Note 4 Risk Management

Insurance Coverage

The District is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets; errors and omissions; injuries to employees; employees' health and life; and natural disasters. The District manages these risks of loss through the purchase of various insurance policies. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

Note 5 Interfund Transfers

From	To	Regulatory Authority	Amount
General Fund	Pre-School Aged At-Risk Fund	K.S.A. 72-5167	$ 69,500
General Fund	At Risk K-12 Fund	K.S.A. 72-5167	548,486
General Fund	Virtual Education Fund	K.S.A. 72-5167	10,900
General Fund	Capital Outlay Fund	K.S.A. 72-5167	141,818
General Fund	Professional Development Fund	K.S.A. 72-5167	1,495
General Fund	Parent Education Fund	K.S.A. 72-5167	12,100
General Fund	Special Education Fund	K.S.A. 72-5167	573,353
General Fund	Career and Postsecondary Education Fund	K.S.A. 72-5167	159,373
General Fund	Contingency Reserve Fund	K.S.A. 72-5167	123,000
Supplemental General Fund	At Risk K-12 Fund	K.S.A. 72-5143	162,793
Supplemental General Fund	Food Service Fund	K.S.A. 72-5143	58,353
Supplemental General Fund	Professional Development Fund	K.S.A. 72-5143	10,900
Supplemental General Fund	Special Education Fund	K.S.A. 72-5143	238,772
Supplemental General Fund	Career and Postsecondary Education Fund	K.S.A. 72-5143	122,656

Note 6 Other Long-Term Obligations from Operations

Compensated Absences

The School District's policies regarding sick leave allow teachers to accumulate 12 days sick leave per year, to a maximum accumulation of 50 days. If a teacher is a member of the sick leave pool (see below), an additional 10 days may be earned. Upon resignation, retirement, or death, the employee is paid $35 per day for up to 50 days of accumulated, but unused, sick leave.

Employees are granted a maximum of four weeks vacation per year after ten years service. Policies prohibit payment for vacation time in lieu of time off.

In addition to the above policy, the School District has formed a sick leave pool. Under this pool, employees may voluntarily contribute up to three days sick pay to this pool. This contribution is reduced from the employee's maximum sick leave accumulation. A maximum of 100 days may be available in the pool at any time. Only employees who contribute to the pool are eligible to use the sick days available in the pool and then only after their own sick leave accumulation has been depleted. Employees eligible to draw from the pool can draw a maximum of 50 days during one contract year.

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 (2611 South Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

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

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

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

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

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

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

The State of Kansas is required to contribute the statutory required employer's share except for retired District employees. The District is responsible for the employer's portion of the cost for retired District employees. The District received and remitted amounts equal to the statutory contribution rate, which totaled $430,733 from the State of Kansas 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 $4,018,819 The net pension liability was measured as of June 30, 2023, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2022, which was rolled forward to June 30, 2023. The District's proportion of the net pension liability was based on the ratio of the District's contributions to KPERS, relative to the total employer and non-employer contributions of the State/School subgroup within KPERS for the fiscal year ended June 30, 2023. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in 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 publicly available on the website at www.kpers.org or can be obtained as described above.

Note 7 Stewardship, Compliance, and Accountability

Compliance with Kansas Cash Basis Law

The following funds had deficit unencumbered cash balances as of June 30, 2024, in the amounts indicated:

Elementary/Secondary School Emergency Relief Fund	$	66,275
KDHE COVID Testing Grant Fund		26,967

In each of these funds, this deficit balance was caused by expenditures made in anticipation of federal funding reimbursements to be received in the 2024-25 fiscal year. This is not a violation of the Kansas Cash Basis Law.

Compliance with Kansas Budget Law

No violations.

Compliance with Kansas Depository Security Law

No violations.

Note 8 Subsequent Events

The District has evaluated subsequent events through March 17, 2025, the date which the financial statement was available to be issued.

SUPPLEMENTARY INFORMATION

Unified School District No. 366
Summary of Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2024

	Certified Budget	Adjustment to Comply with Legal Max	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
Governmental Type Funds:						
General	$ 4,275,656	(85,692)	63,812	4,253,776	4,253,776	
Supplemental General	1,413,130		4,039	1,417,169	1,417,169	
Special Purpose:						
Pre-School Aged At-Risk	69,500			69,500	69,500	
At Risk K-12	852,500			852,500	775,596	(76,904)
Virtual Education	30,000			30,000	10,875	(19,125)
Capital Outlay	1,015,875			1,015,875	333,424	(682,451)
Driver Training	10,000			10,000	3,666	(6,334)
Food Service	488,000		79,484	567,484	488,002	(79,482)
Professional Development	16,000			16,000	16,000	
Parent Education Program	12,100			12,100	12,100	
Special Education	915,750			915,750	822,300	(93,450)
Career and Postsecondary Education	300,000			300,000	300,000	
KPERS Special Retirement Contribution	478,841			478,841	430,733	(48,108)
Totals	9,877,352	(85,692)	147,335	9,938,995	8,933,141	(1,005,854)

Unified School District No. 366
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Cash Receipts				
Revenue from Local Sources				
Reimbursements	$ 36,787	63,812		63,812
Revenue from State Sources				
General State Aid	3,596,347	3,700,565	3,617,066	83,499
Mineral Production Tax	2,623		1,500	(1,500)
Special Education Aid	497,129	488,001	570,000	(81,999)
Total Revenue from State Sources	4,096,099	4,188,566	4,188,566	
Total Cash Receipts	4,132,886	4,252,378	4,188,566	63,812
Expenditures and Transfers				
Instruction				
Certified Salaries	932,293	904,095	1,000,000	(95,905)
Non-Certified Salaries	189,138	200,534	55,000	145,534
Group Insurance	204,417	200,819	227,217	(26,398)
Social Security	114,775	82,599	120,000	(37,401)
Other Employee Benefits	40,065	16,515	45,000	(28,485)
Purchased Professional and Technical Services	55,637	20,265	60,000	(39,735)
General Teaching Supplies	12,749		28,000	(28,000)
Textbooks	10,330	31,377	32,457	(1,080)
Miscellaneous Supplies	11,700	11,978	1,000	10,978
Property (Equipment & Furnishings)	1,774	4,242	2,500	1,742
Other	5,576	3,913	5,500	(1,587)
Total Instruction	1,578,454	1,476,337	1,576,674	(100,337)
Support Services - Students				
Certified Salaries	139,529	98,646	125,000	(26,354)
Group Insurance	35,662	30,776	36,000	(5,224)
Social Security	9,974	7,262	10,000	(2,738)
Other Employee Benefits	12,263	5,078	13,000	(7,922)
Communication Services		519		519
General Teaching Supplies	1,625	5,306	1,000	4,306
Property (Equipment & Furnishings)		2,275		2,275
Other	13,568	16,213	14,000	2,213
Total Support Services - Students	212,621	166,075	199,000	(32,925)
Support Services - Instr. Staff				
Certified Salaries	11,228		15,000	(15,000)
Non-Certified Salaries	36,143	26,552	30,000	(3,448)
Group Insurance	513	3,005	750	2,255
Social Security	2,127	1,531	2,500	(969)
Other Employee Benefits	829	552	1,000	(448)
Books and Periodicals	9,797	9,849	11,000	(1,151)
Total Support Services - Instr. Staff	60,637	41,489	60,250	(18,761)
General Administration				
Certified Salaries	64,000	48,900	72,000	(23,100)
Non-Certified Salaries	76,929	80,583	78,000	2,583
Group Insurance		17,629		17,629
Social Security	10,314	9,582	13,000	(3,418)
Other Employee Benefits	2,384	778	3,500	(2,722)
Purchased Professional and Technical Services	44,595	44,251	47,500	(3,249)
Legal Services	2,300	2,750		2,750
Communication Services	18,066	9,267	19,020	(9,753)
Other Miscellaneous Purchased Services			5,000	(5,000)
General Teaching Supplies	15,148	16,772	15,000	1,772
Property (Equipment & Furnishings)			5,000	(5,000)
Total General Administration	233,736	230,512	258,020	(27,508)

Unified School District No. 366
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)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
School Administration				
Certified Salaries	$ 146,160	157,900	157,000	900
Non-Certified Salaries	59,914	102,157	88,000	14,157
Group Insurance	23,615	58,405	25,000	33,405
Social Security	15,652	19,396	16,500	2,896
Other Employee Benefits	3,379	2,409	4,500	(2,091)
Purchased Professional and Technical Services	20,328	19,563	20,000	(437)
General Teaching Supplies	7,705	6,000	7,800	(1,800)
Total School Administration	276,753	365,830	318,800	47,030
Support Services - Business				
Group Insurance	11,703	3,076		3,076
Operations and Maintenance				
Group Insurance		3,590		3,590
Social Security		6,029		6,029
Other Employee Benefits	4,346	4,110		4,110
Purchased Professional and Technical Services	26,420	18,926	24,300	(5,374)
Purchased Property Services			10,600	(10,600)
Water/Sewer Services (Non-Energy)	9,339	4,076		4,076
Repair of Buildings	251	1,923	127,734	(125,811)
General Teaching Supplies	38,616		46,500	(46,500)
Total Operations and Maintenance	78,972	38,654	209,134	(170,480)
Vehicle Operation Services				
Non-Certified Salaries	127,463	156,551	133,000	23,551
Group Insurance	44,092	72,790	47,500	25,290
Social Security	9,524	11,742	10,500	1,242
Other Employee Benefits	15,911	11,981	17,500	(5,519)
Property (Equipment & Furnishings)		5,500		5,500
Other	4,967	5,676	15,000	(9,324)
Total Vehicle Operation Services	201,957	264,240	223,500	40,740
Monitoring Services				
Non-Certified Salaries	10,512	20,733	24,000	(3,267)
Group Insurance	5,676	1,752	7,500	(5,748)
Social Security	804	1,591	1,200	391
Other Employee Benefits	2,235	521	3,000	(2,479)
Total Monitoring Services	19,227	24,597	35,700	(11,103)
Vehicle Servicing/Maintenance				
Other		2,270		2,270
Vehicle Servicing/Maintenance				
Other	3,648	671	5,000	(4,329)
Fund Transfers				
Pre-School Aged At-Risk	64,789	69,500	69,500	
At Risk K-12	524,337	548,486	547,978	508
Capital Outlay		141,818		141,818
Virtual Education	30,000	10,900	30,000	(19,100)
Professional Development		1,495		1,495
Parent Education Program	9,900	12,100	12,100	
Special Education	497,129	573,353	570,000	3,353
Career and Postsecondary Education	125,509	159,373	160,000	(627)
Contingency Reserve	202,116	123,000		123,000
Total Fund Transfers	1,453,780	1,640,025	1,389,578	250,447
Budget Adjustments				
Legal Max Adjustment			(85,692)	85,692
Budget Credit Adjustment			63,812	(63,812)
Total Expenditures and Transfers	4,131,488	4,253,776	4,253,776	

Unified School District No. 366
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts Over (Under) Expenditures and Transfers	$ 1,398	(1,398)		
Unencumbered Cash, Beginning		1,398		
Prior Year Encumbrances Cancelled				
Unencumbered Cash, Ending	1,398			

Unified School District No. 366
Supplemental General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Cash Receipts				
Revenue from Local Sources				
Ad Valorem Taxes	$ 719,552	796,711	734,932	61,779
Delinquent Taxes	16,837	14,107	3,109	10,998
Reimbursements	5,910	4,039		4,039
Total Revenue from Local Sources	742,299	814,857	738,041	76,816
Revenue from County Sources				
Motor Vehicle Tax	67,065	73,523	59,621	13,902
Recreational Vehicle Tax	1,090	1,110	967	143
Commercial Vehicle Tax	4,601	4,772	4,237	535
Total Revenue from County Sources	72,756	79,405	64,825	14,580
Revenue from State Sources				
Supplemental State Aid	525,094	512,118	512,118	
Total Cash Receipts	1,340,149	1,406,380	1,314,984	91,396
Expenditures and Transfers				
Instruction				
General Teaching Supplies		15,530		15,530
Textbooks		15,415		15,415
Technology Supplies	68,004	58,745	67,000	(8,255)
Miscellaneous Supplies	57,726	47,586	60,000	(12,414)
Total Instruction	125,730	137,276	127,000	10,276
Support Services - Students				
Communication Services		12,047		12,047
Support Services - Instr. Staff				
Books and Periodicals		333		333
General Administration				
Purchased Professional and Technical Services	4,214	4,030	5,000	(970)
Communication Services	19,327	15,777	22,500	(6,723)
Total General Administration	23,541	19,807	27,500	(7,693)
School Administration				
Purchased Professional and Technical Services	2,550	2,731	5,000	(2,269)
Operations and Maintenance				
Non-Certified Salaries	174,869	158,301	185,000	(26,699)
Group Insurance	53,039	34,859	55,000	(20,141)
Social Security	12,597	5,296	13,000	(7,704)
Other Employee Benefits	1,386	70	2,000	(1,930)
Water/Sewer Services (Non-Energy)	13,286	20,901	16,000	4,901
Repair of Buildings	38,648	35,313	25,107	10,206
Insurance	82,818	99,219	90,000	9,219
General Teaching Supplies	2,958	50,692	5,000	45,692
Heating	43,346	29,650	51,700	(22,050)
Electricity	118,821	116,045	130,000	(13,955)
Total Operations and Maintenance	541,768	550,346	572,807	(22,461)
Vehicle Operation Services				
Purchased Professional and Technical Services	4			
Insurance	16,067	15,278	17,500	(2,222)
Motor Fuel	59,925	53,541	65,000	(11,459)
Other	30,512	32,336	30,000	2,336
Total Vehicle Operation Services	106,508	101,155	112,500	(11,345)

Unified School District No. 366
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)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Fund Transfers				
At Risk K-12	$ 151,690	162,793	157,705	5,088
Food Service	7,450	58,353	38,290	20,063
Professional Development	10,852	10,900	10,900	
Special Education	288,144	238,772	238,772	
Career and Postsecondary Education	120,114	122,656	122,656	
Total Fund Transfers	578,250	593,474	568,323	25,151
Budget Credit Adjustment			4,039	(4,039)
Total Expenditures and Transfers	1,378,347	1,417,169	1,417,169	
Receipts Over (Under) Expenditures and Transfers	(38,198)	(10,789)		
Unencumbered Cash, Beginning	136,345	98,147		
Prior Year Encumbrances Cancelled				
Unencumbered Cash, Ending	98,147	87,358		

Unified School District No. 366
Pre-School Aged At-Risk Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Operating Transfers				
Transfer from General Fund	$ 64,789	69,500	69,500	
Total Cash Receipts	64,789	69,500	69,500	
Expenditures and Transfers				
Instruction				
Certified Salaries	29,822	41,791	31,000	10,791
Non-Certified Salaries	19,375	11,448	20,000	(8,552)
Group Insurance	1,042	6,388	1,500	4,888
Social Security	4,274	4,938	5,000	(62)
Other Employee Benefits	519	69	1,000	(931)
General Teaching Supplies	2,428	1,344	3,000	(1,656)
Total Instruction	57,460	65,978	61,500	4,478
Vehicle Operation Services				
Non-Certified Salaries	7,329	3,459	8,000	(4,541)
Group Insurance		25		25
Social Security		38		38
Total Vehicle Operation Services	7,329	3,522	8,000	(4,478)
Total Expenditures and Transfers	64,789	69,500	69,500	
Receipts Over (Under) Expenditures and Transfers				
Unencumbered Cash, Beginning				
Unencumbered Cash, Ending				

Unified School District No. 366
At Risk K-12 Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Cash Receipts				
Operating Transfers				
Transfer from General Fund	$ 524,337	548,486	547,978	508
Transfer from Supplemental General Fund	151,690	162,793	157,705	5,088
Total Cash Receipts	676,027	711,279	705,683	5,596
Expenditures and Transfers				
Instruction				
Certified Salaries	344,619	478,988	500,000	(21,012)
Non-Certified Salaries	84,386	55,640	150,000	(94,360)
Group Insurance	39,487	100,604	50,000	50,604
Social Security	6,179	50,113	10,000	40,113
Other Employee Benefits	1,013	8,680	2,500	6,180
Purchased Professional and Technical Services		200	25,000	(24,800)
General Teaching Supplies	18,906	13,279	30,000	(16,721)
Textbooks	7,477	29,615	15,000	14,615
Technology Supplies	891	146	10,000	(9,854)
Property (Equipment & Furnishings)	178	130	20,000	(19,870)
Other	75			
Total Instruction	503,211	737,395	812,500	(75,105)
Support Services - Students				
Certified Salaries		31,194		31,194
Group Insurance		4,284		4,284
Social Security		2,386		2,386
Total Support Services - Students		37,864		37,864
Vehicle Operation Services				
Non-Certified Salaries		312	25,000	(24,688)
Social Security		24	5,000	(4,976)
Other Employee Benefits	4	1		1
Motor Fuel			10,000	(10,000)
Total Vehicle Operation Services	4	337	40,000	(39,663)
Total Expenditures and Transfers	503,215	775,596	852,500	(76,904)
Receipts Over (Under) Expenditures and Transfers	172,812	(64,317)		
Unencumbered Cash, Beginning	1,983	174,795		
Unencumbered Cash, Ending	174,795	110,478		

Unified School District No. 366
Virtual Education Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Operating Transfers				
Transfer from General Fund	$ 30,000	10,900	30,000	(19,100)
Total Cash Receipts	30,000	10,900	30,000	(19,100)
Expenditures and Transfers				
Instruction				
Purchased Professional and Technical Services	30,000	10,875	30,000	(19,125)
Total Expenditures and Transfers	30,000	10,875	30,000	(19,125)
Receipts Over (Under) Expenditures and Transfers		25		
Unencumbered Cash, Beginning				
Unencumbered Cash, Ending		25		

Unified School District No. 366
Capital Outlay Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Cash Receipts				
Revenue from Local Sources				
Ad Valorem Taxes	$ 310,364	329,659	312,934	16,725
Delinquent Taxes	6,816	5,803	1,343	4,460
Interest on Investments	19,123	43,941	20,000	23,941
Other Revenue From Local Sources	38,198	23,431	25,000	(1,569)
Total Revenue from Local Sources	374,501	402,834	359,277	43,557
Revenue from County Sources				
Motor Vehicle Tax	27,165	30,512	24,509	6,003
Recreational Vehicle Tax	442	463	398	65
Commercial Vehicle Tax	1,847	2,051	1,741	310
Total Revenue from County Sources	29,454	33,026	26,648	6,378
Revenue from State Sources				
General State Aid	66,617	80,885	80,885	
Operating Transfers				
Transfer from General Fund		141,818		141,818
Total Cash Receipts	470,572	658,563	466,810	191,753
Expenditures and Transfers				
Instruction				
Property (Equipment & Furnishings)	3,595	500	100,000	(99,500)
General Administration				
Property (Equipment & Furnishings)			75,000	(75,000)
Operations and Maintenance				
Rentals/Leases	128,821	128,821	130,000	(1,179)
Repair of Buildings	82,711	156,601	310,875	(154,274)
Property (Equipment & Furnishings)	7,065	34,182	25,000	9,182
Total Operations and Maintenance	218,597	319,604	465,875	(146,271)
Vehicle Operation Services				
Supplies and Materials		4,378		4,378
Property (Equipment & Furnishings)			125,000	(125,000)
Total Vehicle Operation Services		4,378	125,000	(120,622)
Vehicle Servicing/Maintenance				
Supplies and Materials		5,263		5,263
Facilities Acquisition/Construction				
Building Repair and Remodeling	123,968	3,679		3,679
Other Facilities Acquisition/Construction			250,000	(250,000)
Total Facilities Acquisition/Construction	123,968	3,679	250,000	(246,321)
Total Expenditures and Transfers	346,160	333,424	1,015,875	(682,451)
Receipts Over (Under) Expenditures and Transfers	124,412	325,139		
Unencumbered Cash, Beginning	424,820	549,232		
Unencumbered Cash, Ending	549,232	874,371		

Unified School District No. 366
Driver Training Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Cash Receipts				
Revenue from Local Sources				
Other Revenue From Local Sources	$ 1,982	1,784	2,000	(216)
Revenue from State Sources				
General State Aid	3,920	3,915	3,645	270
Total Cash Receipts	5,902	5,699	5,645	54
Expenditures and Transfers				
Instruction				
Certified Salaries	3,648	2,920	7,000	(4,080)
Social Security	279	223	300	(77)
Other Employee Benefits	38	3	25	(22)
Other Miscellaneous Purchased Services	1,282	42	675	(633)
Textbooks			1,000	(1,000)
Miscellaneous Supplies		18		18
Total Instruction	5,247	3,206	9,000	(5,794)
Vehicle Operation/Maintenance				
Motor Fuel	308	254		254
Vehicle Operation Services				
Other Miscellaneous Purchased Services		206		206
Motor Fuel			1,000	(1,000)
Other	109			
Total Vehicle Operation Services	109	206	1,000	(794)
Total Expenditures and Transfers	5,664	3,666	10,000	(6,334)
Receipts Over (Under) Expenditures and Transfers	238	2,033		
Unencumbered Cash, Beginning	4,265	4,503		
Unencumbered Cash, Ending	4,503	6,536		

Unified School District No. 366
Food Service Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Cash Receipts				
Revenue from Local Sources				
Student Sales	$ 80,166	83,166	101,550	(18,384)
Adults and Non-Reimbursable Programs	8,101	6,429	16,700	(10,271)
Other Revenue From Local Sources	16,549	17,082	25,000	(7,918)
Total Revenue from Local Sources	104,816	106,677	143,250	(36,573)
Revenue from State Sources				
General State Aid	2,711	2,761	2,280	481
Revenue from Federal Sources				
Federal Financial Assistance	314,182	328,973	237,707	91,266
Other Federal Financial Assistance	25,230	18,218	30,000	(11,782)
Total Revenue from Federal Sources	339,412	347,191	267,707	79,484
Operating Transfers				
Transfer from Supplemental General Fund	7,450	58,353	38,290	20,063
Total Cash Receipts	454,389	514,982	451,527	63,455
Expenditures and Transfers				
Food Service Operations				
Non-Certified Salaries	160,969	183,553	170,000	13,553
Group Insurance	31,929	13,465	35,000	(21,535)
Social Security	12,800	13,069	14,000	(931)
Other Employee Benefits	3,569	2,758	4,000	(1,242)
Food and Milk	203,914	246,392	235,000	11,392
Miscellaneous Supplies	7,827	10,379	10,000	379
Property (Equipment & Furnishings)			5,000	(5,000)
Other	15,803	18,386	15,000	3,386
Total Food Service Operations	436,811	488,002	488,000	2
Budget Credit Adjustment			79,484	(79,484)
Total Expenditures and Transfers	436,811	488,002	567,484	(79,482)
Receipts Over (Under) Expenditures and Transfers	17,578	26,980		
Unencumbered Cash, Beginning	18,959	36,537		
Unencumbered Cash, Ending	36,537	63,517		

Unified School District No. 366
Professional Development Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Cash Receipts				
Revenue from Local Sources				
Other Revenue From Local Sources	$		6	(6)
Reimbursements	35			
Total Revenue from Local Sources	35		6	(6)
Revenue from State Sources				
General State Aid	1,744	2,411	3,900	(1,489)
Operating Transfers				
Transfer from General Fund		1,495		1,495
Transfer from Supplemental General Fund	10,852	10,900	10,900	
Total Operating Transfers	10,852	12,395	10,900	1,495
Total Cash Receipts	12,631	14,806	14,806	
Expenditures and Transfers				
Support Services - Instr. Staff				
Purchased Professional and Technical Services	6,013	11,889	8,000	3,889
Other Purchased Services	5,424	4,111	8,000	(3,889)
Total Expenditures and Transfers	11,437	16,000	16,000	
Receipts Over (Under) Expenditures and Transfers	1,194	(1,194)		
Unencumbered Cash, Beginning		1,194		
Unencumbered Cash, Ending	1,194			

Unified School District No. 366
Parent Education Program Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Operating Transfers				
Transfer from General Fund	$ 9,900	12,100	12,100	
Total Cash Receipts	9,900	12,100	12,100	
Expenditures and Transfers				
Support Services - Students				
Purchased Professional and Technical Services	9,900	12,100	12,100	
Total Expenditures and Transfers	9,900	12,100	12,100	
Receipts Over (Under) Expenditures and Transfers				
Unencumbered Cash, Beginning				
Unencumbered Cash, Ending				

Unified School District No. 366
Special Education Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Cash Receipts				
Operating Transfers				
Transfer from General Fund	$ 497,129	573,353	570,000	3,353
Transfer from Supplemental General Fund	288,144	238,772	238,772	
Total Cash Receipts	785,273	812,125	808,772	3,353
Expenditures and Transfers				
Instruction				
LEA Payments to COOP's/Interlocals	299,983	318,509	320,000	(1,491)
LEA State Aid Flowthrough Payments to COOP's/Interlocals	429,414	411,235	495,000	(83,765)
Other Miscellaneous Purchased Services			10,000	(10,000)
Total Instruction	729,397	729,744	825,000	(95,256)
Vehicle Operation Services				
Non-Certified Salaries	45,104	50,350	50,000	350
Group Insurance	15,878	25,051	20,000	5,051
Social Security	3,342	3,738	5,000	(1,262)
Other Employee Benefits	1,394	1,059	1,750	(691)
Insurance	938	1,178	1,500	(322)
Other Miscellaneous Purchased Services	11,387	6,467	12,500	(6,033)
Total Vehicle Operation Services	78,043	87,843	90,750	(2,907)
Monitoring Services				
Non-Certified Salaries		1,070		1,070
Social Security		82		82
Other Employee Benefits		2		2
Other Miscellaneous Purchased Services		3,559		3,559
Total Monitoring Services		4,713		4,713
Total Expenditures and Transfers	807,440	822,300	915,750	(93,450)
Receipts Over (Under) Expenditures and Transfers	(22,167)	(10,175)		
Unencumbered Cash, Beginning	129,145	106,978		
Unencumbered Cash, Ending	106,978	96,803		

Unified School District No. 366
Career and Postsecondary Education Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Revenue from Local Sources				
Other Revenue From Local Sources	$ 9,152	9,448	10,000	(552)
Revenue from State Sources				
CTE Transportation State Aid		8,523	7,344	1,179
Operating Transfers				
Transfer from General Fund	125,509	159,373	160,000	(627)
Transfer from Supplemental General Fund	120,114	122,656	122,656	
Total Operating Transfers	245,623	282,029	282,656	(627)
Total Cash Receipts	254,775	300,000	300,000	
Expenditures and Transfers				
Instruction				
Certified Salaries	198,189	234,055	200,000	34,055
Group Insurance	7,728	8,062	10,000	(1,938)
Social Security	14,868	17,674	16,000	1,674
Other Employee Benefits	2,002	276	3,000	(2,724)
Purchased Professional and Technical Services	11,258	4,137	15,000	(10,863)
General Teaching Supplies	20,760	21,948	30,000	(8,052)
Property (Equipment & Furnishings)			26,000	(26,000)
Total Instruction	254,805	286,152	300,000	(13,848)
Vehicle Operation Services				
Non-Certified Salaries		7,181		7,181
Group Insurance		157		157
Social Security		550		550
Other Employee Benefits		6		6
Motor Fuel		5,628		5,628
Other		326		326
Total Vehicle Operation Services		13,848		13,848
Total Expenditures and Transfers	254,805	300,000	300,000	
Receipts Over (Under) Expenditures and Transfers	(30)			
Unencumbered Cash, Beginning	30			
Unencumbered Cash, Ending				

Unified School District No. 366
Gifts and Grants Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Revenue from Local Sources		
Donations	$ 18,816	45,583
Revenue from State Sources		
Kansas Safe and Secure Schools	7,065	5,798
Kansas CIF Pre-K Pilot Program		15,920
Total Revenue from State Sources	7,065	21,718
Revenue from Federal Sources		
Federal Financial Assistance	57,779	17,533
Total Cash Receipts	83,660	84,834
Expenditures and Transfers		
Instruction		
Certified Salaries	29,492	15,920
Group Insurance	7,136	
Social Security	2,274	
Other Employee Benefits	248	3
General Teaching Supplies	26,129	25,127
Property (Equipment & Furnishings)	7,065	33,885
Total Expenditures and Transfers	72,344	74,935
Receipts Over (Under) Expenditures and Transfers	11,316	9,899
Unencumbered Cash, Beginning	2,391	13,707
Unencumbered Cash, Ending	13,707	23,606

Unified School District No. 366
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)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Revenue from State Sources				
General State Aid	$ 435,310	430,733	478,841	(48,108)
Total Cash Receipts	435,310	430,733	478,841	(48,108)
Expenditures and Transfers				
Instruction				
Other Employee Benefits	288,555	285,783	317,409	(31,626)
Support Services - Students				
Other Employee Benefits	19,443	16,500	21,387	(4,887)
Support Services - Instr. Staff				
Other Employee Benefits	3,805	3,899	4,186	(287)
General Administration				
Other Employee Benefits	22,460	18,074	24,706	(6,632)
School Administration				
Other Employee Benefits	31,366	30,762	34,503	(3,741)
Operations and Maintenance				
Other Employee Benefits	28,357	27,089	31,193	(4,104)
Vehicle Operation Services				
Other Employee Benefits	22,517	27,356	24,769	2,587
Food Service Operations				
Other Employee Benefits	18,807	21,270	20,688	582
Total Expenditures and Transfers	435,310	430,733	478,841	(48,108)
Receipts Over (Under) Expenditures and Transfers				
Unencumbered Cash, Beginning				
Unencumbered Cash, Ending				

Unified School District No. 366
Contingency Reserve Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

		Prior Year Actual	Current Year Actual
Cash Receipts			
Operating Transfers			
Transfer from General Fund	$	202,116	123,000
Total Cash Receipts		202,116	123,000
Expenditures and Transfers			
None			
Receipts Over (Under) Expenditures and Transfers		202,116	123,000
Unencumbered Cash, Beginning		311,519	513,635
Prior Year Encumbrances Cancelled			
Unencumbered Cash, Ending		513,635	636,635

Unified School District No. 366
Elementary/Secondary School Emergency Relief Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Revenue from Federal Sources		
Federal Financial Assistance	$ 266,194	349,137
Total Cash Receipts	266,194	349,137
Expenditures and Transfers		
Instruction		
Certified Salaries	174,640	116,690
Non-Certified Salaries	69,251	57,272
Group Insurance	17	4,319
Social Security	9,601	8,956
Other Employee Benefits	1,028	181
Purchased Professional and Technical Services	57,600	59,100
Miscellaneous Supplies		2,625
Total Instruction	312,137	249,143
Operations and Maintenance		
Non-Certified Salaries	33,154	27,060
Group Insurance		2,616
Social Security	2,324	2,025
Other Employee Benefits	373	35
Total Operations and Maintenance	35,851	31,736
Student Transportation		
Social Security		747
Vehicle Operation Services		
Non-Certified Salaries	2,137	10,939
Vehicle Servicing/Maintenance		
Other		428
Total Expenditures and Transfers	350,125	292,993
Receipts Over (Under)		
Expenditures and Transfers	(83,931)	56,144
Unencumbered Cash, Beginning	(38,488)	(122,419)
Unencumbered Cash, Ending	(122,419)	(66,275)

Unified School District No. 366
Title I Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Revenue from Federal Sources		
Federal Financial Assistance	$ 137,863	127,356
Total Cash Receipts	137,863	127,356
Expenditures and Transfers		
Instruction		
Certified Salaries	123,467	126,899
Group Insurance	3,880	
Social Security	8,983	30
Other Employee Benefits	1,033	146
Other Miscellaneous Purchased Services	500	
Other		281
Total Expenditures and Transfers	137,863	127,356
Receipts Over (Under) Expenditures and Transfers		
Unencumbered Cash, Beginning		
Unencumbered Cash, Ending		

Unified School District No. 366
KDHE COVID Testing Grant Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Revenue from Local Sources		
Other Revenue From Local Sources	$	180
Revenue from Federal Sources		
Federal Financial Assistance	108,032	398,803
Total Cash Receipts	108,032	398,983
Expenditures and Transfers		
Instruction		
Certified Salaries		4,833
Non-Certified Salaries		9,919
Group Insurance		2,665
Social Security		1,099
Other Employee Benefits		29
Purchased Professional and Technical Services		1,858
General Teaching Supplies		1,332
Total Instruction		21,735
Support Services - Students		
Certified Salaries	14,000	5,000
Non-Certified Salaries	34,668	26,198
Group Insurance	8,227	6,159
Social Security	3,631	2,317
Other Employee Benefits	379	38
Purchased Professional and Technical Services	3,992	1
General Teaching Supplies	3,668	1,366
Property (Equipment & Furnishings)	28,987	
Total Support Services - Students	97,552	41,079
Operations and Maintenance		
Repair of Buildings	332,535	2,560
Student Transportation		
Property (Equipment & Furnishings)	15,111	932
Vehicle Operation Services		
Motor Fuel	811	118
Property (Equipment & Furnishings)		7,556
Total Vehicle Operation Services	811	7,674
Total Expenditures and Transfers	446,009	73,980
Receipts Over (Under) Expenditures and Transfers	(337,977)	325,003
Unencumbered Cash, Beginning	(14,939)	(352,067)
Prior Year Encumbrances Cancelled	849	97
Unencumbered Cash, Ending	(352,067)	(26,967)

Unified School District No. 366
Title II Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

		Prior Year Actual	Current Year Actual
Cash Receipts			
Revenue from Federal Sources			
Federal Financial Assistance	$	17,809	15,223
Total Cash Receipts		17,809	15,223
Expenditures and Transfers			
Instruction			
Purchased Professional and Technical Services		17,527	14,632
Other Purchased Services		18	104
Other Purchased Services		264	487
Total Expenditures and Transfers		17,809	15,223
Receipts Over (Under) Expenditures and Transfers			
Unencumbered Cash, Beginning			
Unencumbered Cash, Ending			

Unified School District No. 366
Educational Foundation Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Revenue from Local Sources		
Donations	$ 1,500	1,500
Total Cash Receipts	1,500	1,500
Expenditures and Transfers		
Instruction		
Certified Salaries		1,000
Scholarships	1,000	2,000
Total Expenditures and Transfers	1,000	3,000
Receipts Over (Under) Expenditures and Transfers	500	(1,500)
Unencumbered Cash, Beginning	3,995	4,495
Unencumbered Cash, Ending	4,495	2,995

Unified School District No. 366
Patterson Foundation Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

		Prior Year Actual	Current Year Actual
Cash Receipts			
Revenue from Local Sources			
Donations	$		150,000
Total Cash Receipts			150,000
Expenditures and Transfers			
Instruction			
Purchased Professional and Technical Services			1,719
Total Expenditures and Transfers			1,719
Receipts Over (Under) Expenditures and Transfers			148,281
Unencumbered Cash, Beginning			
Unencumbered Cash, Ending			148,281

Unified School District No. 366
Dillon Fullerton Scholarship Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Revenue from Local Sources		
Interest on Investments	$ 13	25
Donations		3,000
Total Cash Receipts	13	3,025
Expenditures and Transfers		
Instruction		
Scholarships	2,250	4,500
Total Expenditures and Transfers	2,250	4,500
Receipts Over (Under) Expenditures and Transfers	(2,237)	(1,475)
Unencumbered Cash, Beginning	4,022	1,785
Unencumbered Cash, Ending	1,785	310

Unified School District No. 366
Glades Memorial Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Revenue from Local Sources		
Interest on Investments	$ 26	23
Total Cash Receipts	26	23
Expenditures and Transfers		
Instruction		
Scholarships	1,000	2,000
Total Expenditures and Transfers	1,000	2,000
Receipts Over (Under) Expenditures and Transfers	(974)	(1,977)
Unencumbered Cash, Beginning	8,732	7,758
Unencumbered Cash, Ending	7,758	5,781

Unified School District No. 366
Gene Johnston Scholarship Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Revenue from Local Sources		
Interest on Investments	$ 94	247
Total Cash Receipts	94	247
Expenditures and Transfers		
Instruction		
Scholarships	1,000	3,000
Total Expenditures and Transfers	1,000	3,000
Receipts Over (Under) Expenditures and Transfers	(906)	(2,753)
Unencumbered Cash, Beginning	16,183	15,277
Unencumbered Cash, Ending	15,277	12,524

Unified School District No. 366
Steele Memorial Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Revenue from Local Sources		
Interest on Investments	$ 16	14
Total Cash Receipts	16	14
Expenditures and Transfers		
Instruction		
Scholarships	750	600
Total Expenditures and Transfers	750	600
Receipts Over (Under) Expenditures and Transfers	(734)	(586)
Unencumbered Cash, Beginning	5,328	4,594
Unencumbered Cash, Ending	4,594	4,008

Unified School District No. 366
Trendel Scholarship Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Revenue from Local Sources		
Interest on Investments	$ 13	41
Total Cash Receipts	13	41
Expenditures and Transfers		
Instruction		
Scholarships	500	1,000
Total Expenditures and Transfers	500	1,000
Receipts Over (Under) Expenditures and Transfers	(487)	(959)
Unencumbered Cash, Beginning	4,691	4,204
Unencumbered Cash, Ending	4,204	3,245

Unified School District No. 366
Yates Center, Kansas
Agency Funds
Schedule of Receipts and Disbursements
Regulatory Basis
For the Year Ended June 30, 2024

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Student Organization Funds:				
Elementary:				
Accelerated Reader Prizes	$ 56	-	-	56
Birthday (Food)	-	1,671	1,671	-
Book Clubs	97	-	-	97
Cheerleaders	701	-	701	-
KAYS	345	-	345	-
Library	1,315	-	-	1,315
Miscellaneous	-	10	-	10
Music	386	-	386	-
Principal Fund	0	0	0	0
Student Council	162	-	162	-
Vending Machines	575	571	1,123	23
Youth Friends	2,111	-	80	2,031
High School:				
Art Club	2,550	865	300	3,115
Band Club	463	2,813	861	2,415
Baseball	-	-	-	-
Booster Club	227	-	-	227
Boys' Basketball	15	2,306	1,060	1,261
C Jacobs Wichita	-	500	500	-
Cheerleaders	1,222	10,915	8,848	3,289
Class of '08	8	-	-	8
Class of '09	193	-	-	193
Class of '10	461	-	-	461
Class of '12	20	-	-	20
Class of '14	297	-	-	297
Class of '15	526	-	-	526
Class of '16	31	-	-	31
Class of '17	41	-	-	41
Class of '18	363	-	-	363
Class of '19	361	-	-	361
Class of '23	1,667	405	344	1,728
Class of '24	9,609	19,445	29,054	-
Class of '25	5,867	21,879	17,209	10,537
Class of '26	3,734	6,690	1,774	8,650
Class of '27	-	15,875	10,110	5,765
Crafts	1,616	-	-	1,616
Drama Club	3,059	1,034	1,061	3,032
Dramatics	1,480	-	-	1,480
FBLA	185	-	-	185
FCCLA	434	3,763	2,530	1,667
FFA	660	24,839	23,015	2,484
Foreign Language	247	-	-	247
Girls' Basketball	493	-	-	493
Girls' Volleyball	532	6,533	6,613	452
Journalism	348	2,344	2,690	2
Jr High Cheer	-	4,719	2,298	2,421
Jr High Kays	-	1,570	1,526	44
Jr High Stuco	-	162	-	162
KAYS	1,722	1,377	1,706	1,393
Library Fund	658	-	-	658
National Honor Society	29	1,524	1,435	118
Nurse Fund	84	-	-	84
Scholars Bowl	150	-	-	150
Softball	-	1,230	621	609
Sped Entrepreneur	9	-	-	9
Student Council	528	883	1,158	253
Sunshine Fund	166	410	465	111
Thespians	142	-	-	142
Vocal Club	1,331	-	1,331	-
Y-Club	69	-	-	69
Youth Coalition/S.A.D.D.	1,857	-	1,278	579
Other Agency Funds:				
Payroll Clearing	193,645	1,054,546	1,248,191	-
Retiree Health Insurance	1,329	22,979	21,349	2,959
	244,176	1,211,858	1,391,795	64,239

Unified School District No. 366
Yates Center, Kansas
District Activity Funds
Schedule of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended June 30, 2024

Fund	Beginning Unencumbered Cash Balance	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Gate Receipts:						
Elementary:						
Athletics	$ 901	-	846	55		55
Miscellaneous	26	-	-	26		26
Jump Rope for Heart	85	-	-	85		85
Move to Give	1,066	-	-	1,066		1,066
High School:						
Athletics	306	23,620	23,616	310		310
Jr High Athletics	-	3,760	3,760	-		-
Golf Club	16	-	-	16		16
Subtotal Gate Receipts	2,400	27,380	28,222	1,558	-	1,558
Special Projects:						
Elementary:						
Billye Freeman Memorial	596	-	-	596		596
Sales Tax	-	279	274	5		5
Student Activities	2,705	1,000	50	3,655		3,655
Yearbook	135	2,575	3,015	(305)		(305)
High School:						
Crandall Memorial	5,773	97	600	5,270		5,270
Gown Replacement	45	-	-	45		45
Incentive Fund	916	6,314	6,314	916		916
Knapp Scholarship	16,008	10,458	1,300	25,166		25,166
Principal's Fund	493	1,343	1,358	478		478
Sales Tax	-	7,540	7,540	-		-
Saulsberry Memorial	3,353	56	400	3,009		3,009
Scholarships	1,749	500	1,000	1,249		1,249
Subtotal Special Projects	31,773	30,162	21,851	40,084	-	40,084
Total District Activity Funds	34,173	57,542	50,073	41,642	-	41,642

Rodney M. Burns
CPA

RODNEY M. BURNS, CPA, LLC
CERTIFIED PUBLIC ACCOUNTANT
702 WEST MAIN * * * P.O.BOX 832
CHANUTE, KANSAS 66720

PHONE (620) 431-3410
FAX (620) 431-7719

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

Board of Education
Unified School District No. 366
Yates Center, Kansas

We have audited, 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 *Kansas Municipal Audit and Accounting Guide*, the financial statement of Unified School District No. 366, Yates Center, Kansas, (the District) as of and for the year ended June 30, 2024, and the related notes to the financial statement, which collectively comprise the District's basic financial statement, and have issued our report thereon dated March 17, 2025.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statement, we considered the District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion 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 a material misstatement of the District's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the 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

This purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District'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.

Rodney M. Burns, CPA, LLC
Rodney M. Burns, CPA, LLC
Certified Public Accountants

Chanute, Kansas
March 17, 2025

Rodney M. Burns
CPA

RODNEY M. BURNS, CPA, LLC
CERTIFIED PUBLIC ACCOUNTANT
702 WEST MAIN * * * P.O.BOX 832
CHANUTE, KANSAS 66720

PHONE (620) 431-3410
FAX (620) 431-7719

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

Board of Education
Unified School District No. 366
Yates Center, Kansas

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited the compliance of Unified School District No. 366, Yates Center, Kansas, (the District) with the types of compliance requirements described in the U.S. *Office of Management and Budget (OMB) Compliance Supplement* that could have a direct and material effect on each of the District's major federal programs for the year ended June 30, 2024. The District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the District, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs, identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs for the year ended June 30, 2024.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the 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 the District and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the District's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

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

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the District's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with 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 the District'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 the District's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the District's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control over compliance. Accordingly, no such opinion is expressed.

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

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 a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the "Auditor's Responsibilities for the Audit of Compliance" section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given those limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

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

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

Rodney M. Burns, CPA, LLC
Rodney M. Burns, CPA, LLC
Certified Public Accountants

Chanute, Kansas
March 17, 2025

Unified School District No. 366
Yates Center, Kansas
Schedule of Findings and Questioned Costs
For the Fiscal Year Ended June 30, 2024

I. Summary of Independent Auditors' Results

Financial Statement:
The independent auditors' report expresses an adverse opinion on the financial statement of Unified School District No. 366 on the Generally Accepted Accounting Principles (GAAP) basis of accounting, but an unmodified opinion on the regulatory basis of accounting as prescribed by the State of Kansas.

Internal Control over Financial Reporting:

Material weakness(es) identified?	____	Yes	X	No
Significant deficiency(ies) identified?	____	Yes	X	None reported
Non compliance or other matters required to be reported under *Government Auditing Standards?*	____	Yes	X	No

Federal Awards:
Internal control over major programs:

Material weakness(es) identified?	____	Yes	X	No
Significant deficiency(ies) identified?	____	Yes	X	None reported

The independent auditors' report on compliance for the major federal award programs for Unified School District No. 366 expresses an unmodified opinion.

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?	____	Yes	X	No

Identification of major programs:

U.S. Department of Agriculture
Child Nutrition Cluster:

School Breakfast Program	CFDA #10.553
National School Lunch Program	CFDA #10.555
Summer Food Service Program for Children	CFDA #10.559

U.S. Department of Education

American Rescue Plan - Elementary and Secondary School Emergency Relief Fund	CFDA #84.425U

The threshold for distinguishing Types A and B programs was $750,000.

Auditee qualified as a low risk auditee?	____	Yes	X	No

Unified School District No. 366
Yates Center, Kansas
Schedule of Findings and Questioned Costs
For the Fiscal Year Ended June 30, 2024

II. Financial Statement Findings

None.

III. Federal Award Findings and Questioned Costs

None.

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Unified School District No. 366
Yates Center, Kansas
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2024

Federal Grantor/Pass-through Grantor/Program Title	Pass-through Entity Identifying Number	Federal CFDA Number	Cash Receipts	Disbursements/ Expenditures	
U.S. Department of Agriculture					
Passed through State Department of Education					
Local Food for Schools Cooperative Agreement Program	D0366	10.185	$ 3,877	3,877	
Child Nutrition Cluster:					
School Breakfast Program	D0366	10.553	73,132	73,132	
National School Lunch Program	D0366	10.555	154,244	154,244	
National School Lunch Program - COVID 19	D0366	10.555	14,341	14,341	
Total National School Lunch Program			168,585	168,585	
Summer Food Service Program for Children	D0366	10.559	101,595	101,595	
	Total Child Nutrition Cluster		343,312	343,312	(1)
Total U.S. Department of Agriculture			347,189	347,189	
U.S. Department of Education					
Rural Education		84.358	17,533	17,533	
Passed through Kansas Department of Education					
Title I Grant to Local Educational Agencies	D0366	84.010	110,935	110,935	
Career and Technical Education - Basic Grants to States	D0366	84.048	500	500	
Supporting Effective Instruction State Grants	D0366	84.367	15,223	15,223	
Student Support and Academic Enrichment Program	D0366	84.424	16,421	16,421	
American Rescue Plan - Elementary and Secondary School Emergency Relief (ARP ESSER)- COVID-19	D0366	84.425U	349,137	292,992	(1)
Passed through Southeast Kansas Education Service Center					
Career and Technical Education - Basic Grants to States		84.048	7,842	6,410	
Total U.S. Department of Education			517,591	460,014	
U.S. Department of Health and Human Services					
Passed through Kansas Department of Education					
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC) - COVID-19	D0366	93.323	398,803	73,979	
Total U.S. Department of Health and Human Services			398,803	73,979	
Total Federal Awards			1,263,583	881,182	

(1) This program was considered to be a major program

Note to the Schedule of Expenditures of Federal Awards:

Note A: General

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) presents the activity of all federal financial assistance programs of Unified School District No. 366, Yates Center, Kansas (the District). The reporting entity is defined in Note 1 of the District's basic financial statement. Federal financial assistance received directly from federal agencies, as well as federal financial assistance passed through other government agencies are included on the Schedule.

Note B: Indirect Cost Rate

The District did not elect to use the 10% de minimis cost rate as allowed under the Uniform Guidance

Note C: Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) is presented using the regulatory basis of accounting, which is described in Note 1 of the District's basic financial statement. This is the same basis of accounting used in the District's regulatory basis financial statement. The information in the Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the District, it is not intended to and does not present the financial position, changes in net assets, or cash flows of the District.