UNIFIED SCHOOL DISTRICT NUMBER 353
Wellington, Kansas

FINANCIAL STATEMENT
AND
INDEPENDENT AUDITOR'S REPORT

June 30, 2024

Unified School District Number 353
Wellington, Kansas

FINANCIAL STATEMENT
For the Year Ended June 30, 2024

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Unified School District Number 353
Wellington, Kansas

FINANCIAL STATEMENT
For the Year Ended June 30, 2024

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INDEPENDENT AUDITOR'S REPORT

Board of Education
Unified School District Number 353
Wellington, Kansas

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Unified School District Number 353 (Municipality Only) of Wellington, Kansas, as of and for the year ended June 30, 2024 and the related notes to the financial statements.

Adverse Opinion on U.S. Generally Accepted Accounting Principles
In our opinion, because of the significance of the matter discussed in the "Basis of Adverse Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Unified School District Number 353 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 financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of Unified School District Number 353 as of June 30, 2024, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note C.

Basis for Adverse and Unmodified Opinions
We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS), the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States and the *Kansas Municipal Audit and Accounting Guide.* Our responsibility under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statement section of our report. We are required to be independent of Unified School District Number 353 and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our adverse and unmodified audit opinions.

Matters giving Rise to Adverse Opinion on U.S. Generally Accepted Accounting Principles
As described in Note C of the financial statement, the financial statement is prepared by Unified School District Number 353 to meet the requirements of the State of Kansas on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide,* which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statement of the variances between the regulatory basis of accounting described in Note C and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Management's Responsibility for the Financial Statements
Management is responsible for the preparation and fair presentation of this financial statement in accordance with the *Kansas Municipal Audit and Accounting Guide* as described in Note C to meet the financial reporting requirements of the State of Kansas; this includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statements in these 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 regarding Unified School District Number 353'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 Responsibility for the Audit of the Financial Statement
Our objectives are to obtain reasonable assurance about where the financial statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than one resulting from an error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statement.

In performing an audit in accordance with GAAS, we:

1. Exercise professional judgment and maintain professional skepticism throughout the audit.
2. Identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statement.
3. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Unified School District Number 353's internal control. Accordingly, no such opinion is expressed.
4. Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimate made by management, as well as evaluate the overall presentation of the financial statement.
5. Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Unified School District Number 353'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 control-related matters that we identified during the audit.

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

Other reporting required by Government Auditing Standards
In accordance with *Government Auditing Standards*, we have also issued our report dated March 5, 2025, on our consideration of Unified School District Number 353's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing*

Standards in considering Unified School District Number 353's internal control over financial reporting and compliance.

Prior Year Comparative

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of Unified School District Number 353 as of and for the year ended June 30, 2023 (not presented herein), and have issued our report thereon dated February 9, 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 http://www.admin.ks.gov/offices/chief-financial-officer/municipal-services. The 2023 actual column (2024 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures—actual and budget for the year ended June 30, 2024 (Schedule 2 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2023 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2023 basic financial statement. The 2023 comparative information was subjected to the auditing procedures applied in the audit of the 2023 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2023 basic financial statement or to the 2023 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2023 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended June 30, 2023, on the basis of accounting described in Note C.

Harold K. Mayes, Jr. CPA
Agler & Gaeddert Chartered
Ottawa, Kansas
March 5, 2025

Unified School District Number 353
Wellington, Kansas
SUMMARY OF RECEIPTS, EXPENDITURES
AND UNENCUMBERED CASH AND INVESTMENTS
REGULATORY BASIS
For the Year Ended June 30, 2024

Governmental type funds	Beginning Unencumbered Cash and Investment	Prior Year Cancelled Encumbrances
General funds		
General	$ 0	$ 0
Supplemental General	252,150	0
Special purpose funds		
At Risk (4 year old)	0	0
At Risk (K-12)	316,238	0
Bilingual Education	0	0
Capital Outlay	2,048,655	45
Driver Training	5,206	0
Food Service	528,537	0
KPERS Special Retirement Contribution	0	0
Professional Development	2,672	0
Special Education	853,332	0
Career & Postsecondary Education	65,967	0
Recreation Commission	21,247	0
Recreation Commission Employee Benefits	2,729	0
Textbook and Student Material Revolving	333,902	12,376
Contingency Reserve	1,500,000	0
Federal Grants	(1,214,503)	0
Local Grants	52,352	0
District Activity Funds		
Gate receipts	20,562	0
School projects/User Fees and Sales Tax	37,955	0
Bond and Interest fund		
Bond and interest	2,004,590	0
Capital projects:		
Capital Projects - High School	525,000	0
Trust Funds		
Scholarships	292,171	0
Total reporting entity (excluding agency funds)	$ 7,648,763	$ 12,421

Composition of ending cash and investments	
Demand deposits	
Impact Bank	$ 8,829,057
Impact Bank - activity funds	255,103
Impact Bank - flow-thru	35,676
Impact Bank - certificates of deposit - scholarships	292,801
Security State Bank	149,991
Security State Bank - activity funds	4,360
Commerce Bank - activity funds	83,157

The accompanying notes are an integral part of this statement

	Cash Receipts	Expenditures	Ending Unencumbered Cash and Investment	Outstanding Encumbrances and Accounts Payable	Ending Cash and Investment
$	13,164,728	$ 13,164,728	$ 0	$ 33,723	$ 33,723
	4,029,992	3,957,936	324,206	22,527	346,733
	61,100	61,100	0	0	0
	3,052,085	1,352,145	2,016,178	18,833	2,035,011
	7,913	7,913	0	0	0
	1,535,563	1,299,010	2,285,254	259,600	2,544,854
	29,215	33,114	1,307	0	1,307
	1,045,417	1,168,148	405,806	0	405,806
	1,557,246	1,557,246	0	0	0
	34,705	35,403	1,974	0	1,974
	3,797,438	3,984,516	666,254	5,981	672,235
	615,000	547,465	133,502	6,817	140,319
	432,198	432,198	21,247	0	21,247
	72,064	72,064	2,729	0	2,729
	289,830	79,638	556,470	54,396	610,866
	0	0	1,500,000	0	1,500,000
	1,371,979	2,054,586	(1,897,110)	114,365	(1,782,745)
	266,822	232,343	86,831	56,656	143,487
	106,630	108,239	18,953	0	18,953
	126,610	114,691	49,874	0	49,874
	2,755,608	2,423,020	2,337,178	0	2,337,178
	0	0	525,000	0	525,000
	630	0	292,801	0	292,801
$	34,352,773	$ 32,685,503	$ 9,328,454	$ 572,898	$ 9,901,352

Composition of ending cash and investments - continued

US Treasury Securities:	
First National Bank	$ 525,000
Total cash and investments	10,175,145
Agency funds per Schedule 3	(273,793)
Total Reporting Entity (excluding Agency Funds)	$ 9,901,352

NOTE A. MUNICIPAL REPORTING ENTITY

Unified School District Number 353 of Wellington, Kansas is a municipal corporation governed by an elected seven-member board. This financial statement presents Unified School District Number 353 (the municipality only).

Recreation Commission – The Recreation Commission oversees recreation activities. The Recreation Commission operates as a separate governing body, but the District levies the taxes for the Recreation Commission, and the Recreation Commission has only the powers granted by statute, K.S.A. 12-1928. The Recreation Commission cannot purchase real property but can acquire real property by gift. The Recreation Commission is audited by other auditors and audited financial statements were not available for presentation with Unified School District Number 353 as a related municipal entity.

NOTE B. REGULATORY BASIS TYPES OF FUNDS

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

General Fund - the chief operating fund. Used to account for all resources except those required to be accounted for in other funds.

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

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

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

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

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

NOTE C: BASIS OF ACCOUNTING

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

Unified School District Number 353 has approved a resolution that it is in compliance with K.S.A. 75-1120a (c) waiving the requirement for application of generally accepted accounting principles and allowing the District to use the statutory basis of accounting.

NOTE D. BUDGETARY INFORMATION

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

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

The timeline for adoption of the final budget when a revenue neutral hearing is held is on or before September 20th. The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. There was no such budget amendments for this year.

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

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

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

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

A legal operating budget is not required for the following special purpose funds, capital project funds, business funds and trusts:

Textbook and student material revolving	**Local Grants**
Contingency Reserve	**Capital Projects**
Federal Grants	**Scholarships**

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

NOTE E. DEPOSITS AND INVESTMENTS

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

The District had the following investments and maturities as of June 30, 2024. Fair value is based upon quoted market values:

Investment Type	Cost	Fair Value	Unrealized gain (loss)	Investment Maturities		Percent of Investment	Rating U.S.
				Less than 1 yr	2 yrs		
US Treasury Notes	$ 525,000	$ 520,590	$ (4,410)	$ 0	$ 525,000	100%	AA+

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 District or in an adjoining District if such institution has been designated as an official depository and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the bank 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. The District rates investments (if any) as noted.

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's allocation of investments as of June 30, 2024, is as follows:

Investments	Percentage of Investments
U.s. Treasury Notes	100%

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%. There were no designated "peak periods" during the year.

At June 30, 2024, the carrying amount of the District's bank deposits was $10,175,144 (which includes petty cash funds) and the bank balance was $9,956,555 (which does not include the Treasury Notes at $525,000). The bank balance was held by three banks thus reducing concentration risk. The difference between carrying amount and bank balance is outstanding checks and deposits. Of the bank balance $822,033 was covered by federal depository insurance, $1,800,000 was covered by a letter of credit and $7,334,522 was collateralized with securities held by the pledging financial institution's agents in the District's name.

Custodial credit risk – investments: For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the District will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments be adequately secured. The District had the investment in U.S. Treasury Notes as note above.

NOTE F. LONG-TERM DEBT

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

Issue	Interest Rates	Date of Issue	Original Issue	Date of Final Maturity
General Obligation				
Series 2015	2%-3%	6/1/2014	9,325,000	9/1/2026
Series 2016	2%-3%	5/1/2016	6,085,000	9/1/2024
Series 2021-A	0.32%-2.15%	4/1/2021	12,990,000	9/1/2034
Series 2021-B	3%	7/1/2021	1,405,000	9/1/2026
Financing Lease				
Bobcat	1%	9/17/2018	34,417	9/17/2022

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

General Obligation	Beginning Balance	Additions	Reductions/ Payments	Ending Balance	Interest Paid
Series 2015	$ 5,540,000	$ 0	$ 1,065,000	$ 4,475,000	$ 150,225
Series 2016	1,260,000	0	615,000	645,000	28,575
Series 2021-A	12,695,000	0	185,000	12,510,000	218,895
Series 2021-B	1,240,000	0	125,000	1,115,000	35,325
	$ 20,735,000	$ 0	$ 1,990,000	$ 18,745,000	$ 433,020

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

	2025	2026	2027	2028	2029	2030-2034	2035	Total
General Obligation Bonds								
Principal	$ 2,070,000	$ 2,140,000	$ 2,600,000	$ 1,410,000	$ 1,430,000	$ 7,505,000	$ 1,590,000	$ 18,745,000
Interest	376,618	317,553	250,205	203,540	183,655	538,511	17,093	1,887,175
Total principal and interest	$ 2,446,618	$ 2,457,553	$ 2,850,205	$ 1,613,540	$ 1,613,655	$ 8,043,511	$ 1,607,093	$ 20,632,175

The District is subject to the municipal finance laws of the State of Kansas which limits the net bonded debt (exclusive of revenue bonds and special assessment bonds) the District may have outstanding to 14% of the assessed value of all tangible taxable property within the District, as certified to the County Clerk on the preceding August 25th. The Kansas State Board of Education may grant additional authority. At June 30, 2024, the statutory limit for the District was $11,425,273 thus creating an excess over the limit of $7,319,727. The outstanding bond principle represents 23% of the District valuation. The District has permission from the Kansas State Board of Education to issue bonds in excess of its statutory limit.

NOTE F. LONG-TERM DEBT - continued

Changes in long-term obligations, other than debt, for the year ended June 30, 2024, are as follows:

	Balance July 1, 2023	Net Change	Balance June 30, 2024
Compensated absences	$ 25,700	$ 4,935	$ 30,635

NOTE G. INTERFUND TRANSFERS

Operating transfers were as follows:

From	To	Statutory Authority	Amount
General	Special Education	K.S.A. 72-6478	$ 2,865,744
General	Professional Development	K.S.A. 72-6478	30,000
General	At-Risk 4 Year Old	K.S.A. 72-6478	61,100
General	At-Risk (K-12)	K.S.A. 72-6478	2,354,174
General	Textbook & Student Materials	K.S.A. 72-6478	150,000
Supplemental General	Bilingual Education	K.S.A. 72-6430	7,913
Supplemental General	Special Education	K.S.A. 72-6430	306,000
Supplemental General	Carrer & Postsecondary	K.S.A. 72-6430	615,000
Supplemental General	At-Risk (K-12)	K.S.A. 72-6430	697,911
			$ 7,087,842

NOTE H. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS

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

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

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

Compensated Absences: Certified employees are provided 5 days of personal leave each school year. Classified full-time employees are provided 10 days paid vacation annually, after one full year of employment. All the vacation earned is to be taken from July 1 to June 30 of each fiscal year and cannot be accumulated. Hence, there is no estimated liability for accrued vacation pay at June 30, 2024. Certified employees are granted 11 days of leave per year with the ability to accumulate up to 120 days of sick leave if the days are not used in the current year. All classified employees shall accrue sick leave at a rate of one workday per month of active employment based on the number of hours normally worked. Personnel employed for more than nine months but less than twelve months shall accrue 10 days per year of sick leave. Sick leave may be accumulated up to 120 days for full-time employees and 90 days for employees who do not work 12 months a year. Full time teachers who terminate or retire will not be paid for their unused sick leave. Full-time teachers who have served the district for five consecutive years are eligible to receive severance payment upon leaving employment with Unified School District No. 353.

NOTE I. PENSION PLANS

Defined Benefit Pension Plan

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

NOTE I. PENSION PLANS - CONTINUED

Defined Benefit Pension Plan

Contributions. K.S.A. 74-4919 and K.S.A. 74-49210 establish the KPERS member-employee contribution rates. KPERS has multiple benefit structures and contribution rates depending on whether the employee is a KPERS 1, KPERS 2 or KPERS 3 member. KPERS 1 members are active and contributing members hired before July 1, 2009. KPERS 2 members were first employed in a covered position on or after July 1, 2009, and KPERS 3 members were first employed in a covered position on or after January 1, 2015. Effective January 1, 2015, Kansas law established 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 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 employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate for the Death and Disability Program) was 13.88% and 13.11%, respectively, for the fiscal year ended June 30, 2023. The actuarially determined contribution rate was 13.38% and 12.57% for the fiscal year ended June 30, 2024.

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

The 2021 Legislature passed House Bill 2405, which authorizes the State of Kansas to issue bonds with net proceeds of $550 million to fund a portion of the School 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 2024. 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 2024 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, which totaled $1,557,246 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 for KPERS was $14,428,362. The net pension liability was measured as of June 30, 2024, 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 proportionate share 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 http://www.kpers.org or can be obtained as described above.

NOTE J. RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; theft of; damage to and destruction of assets; errors and omissions; injuries to persons and natural disasters for which the District carries commercial insurance. Settlement of claims has not exceeded commercial insurance coverage in any of the last three fiscal years.

NOTE K. OTHER INFORMATION

Flexible Benefit Plan (I.R.C. Section 125) The Board adopted by resolution a salary-reduction flexible benefit plan ("Plan") under Section 125 of the Internal Revenue Code. All employees of the District who work 17.5 hours per week in a school year position or .45 FTE are eligible to participate in the Plan beginning the first of the month following 30 days of employment. Each participant may elect to reduce his or her salary by an elected amount per month, or have a specific amount deducted, to purchase benefits offered through the Plan. Currently, benefits offered through the Plan include insurance coverage, medical reimbursement, and dependent care reimbursement.

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

Ad valorem tax revenues: The determination of assessed valuations and the collections of property taxes for all political subdivisions in the State of Kansas is the responsibility of the various counties. The County Appraiser annually determines assessed valuations, and the County Clerk spreads the annual assessment on the tax rolls. The County Treasurer is the tax collection agent for all taxing entities within the county. In accordance with Kansas 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. One-half of the property taxes are due December 20th, prior to the fiscal year for which they are budgeted, and the second half is due the following May 10th. This procedure eliminates the need to issue tax anticipation notes since funds will be on hand prior to the beginning of each fiscal year. The District Treasurer draws down all available funds from the County Treasurer's office in two-month intervals.

Reimbursed Expenses: The District records reimbursable expenditures in the fund that makes the disbursement and records reimbursement as revenue in the same fund. For purposes of budgetary comparisons, the reimbursements are shown as adjustments for qualifying budget credits.

Compliance with Kansas Statutes: The federal grant from ESSER III had a negative unencumbered cash balance of $1,957,491 which will be covered by grant funds in 2025. The federal grant from KDHE grant had a negative unencumbered cash balance of $2,178 which will be covered by grant funds in 2025.The District is not aware of any other violations of Kansas Statutes.

NOTE L. SUBSEQUENT EVENTS

Subsequent Events: *The* District evaluated subsequent events through March 5, 2025, the date the financial statements were available to be issued. The District is in the process of trying to have a community building built that would include football locker rooms and concession stands which could also be rented out to third parties. No agreement has officially been reached with the city, as the attorneys are having disagreements about finances.

Regulatory Basis
Supplementary information

Unified School District Number 353
Wellington, Kansas
SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
(Budgeted Funds Only)
For the Year Ended June 30, 2024

	Certified Budget	Adjustment To Comply With Legal Max *
Governmental type funds		
General funds		
General	$ 13,245,082	$ (173,732)
Supplemental General	4,233,125	(68,239)
Special purpose funds		
At Risk 4 Yr Old	61,100	0
At Risk (K-12)	3,416,955	0
Bilingual Education	10,000	0
Capital Outlay	3,228,193	0
Driver Training	37,025	0
Food Service	1,568,281	0
KPERS Special Retirement Contribution Fund	1,715,857	0
Professional Development	133,000	0
Special Education	4,872,750	0
Career & Post Secondary Education	596,500	0
Recreation Commission	443,250	0
Recreation Commission Employee Benefits	76,200	0
Bond and Interest funds		
Bond and Interest	2,423,020	0

Schedule 1

Adjustment for Qualifying Budget Credits *	Total Budget For Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
$ 93,378	$ 13,164,728	$ 13,164,728	$ 0
6,770	4,171,656	3,957,936	(213,720)
0	61,100	61,100	0
0	3,416,955	1,352,145	(2,064,810)
0	10,000	7,913	(2,087)
0	3,228,193	1,299,010	(1,929,183)
0	37,025	33,114	(3,911)
0	1,568,281	1,168,148	(400,133)
0	1,715,857	1,557,246	(158,611)
0	133,000	35,403	(97,597)
0	4,872,750	3,984,516	(888,234)
0	596,500	547,465	(49,035)
0	443,250	432,198	(11,052)
0	76,200	72,064	(4,136)
0	2,423,020	2,423,020	0

Unified School District Number 353

Schedule 2 - A

GENERAL FUNDS
GENERAL

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

		2024		
	2023 Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Local Sources				
Reimbursements	$ 147,241	$ 93,378	$ 0	$ 93,378
State Sources				
General State Aid	10,345,060	11,001,499	10,969,922	31,577
Special Education Aid	2,209,196	2,067,109	2,270,160	(203,051)
Mineral Production Tax	5,122	2,742	5,000	(2,258)
Total cash receipts	12,706,619	13,164,728	$ 13,245,082	$ (80,354)
Expenditures				
Instruction				
Salaries				
Certified	2,977,788	4,008,029	$ 3,065,300	$ 942,729
Non-Certified	19,375	38,835	21,200	17,635
Employee Benefits				
Insurance	211,971	137,344	342,000	(204,656)
Social Security	318,711	334,846	375,000	(40,154)
Other	92,799	196,099	0	196,099
Other Purchased Services				
Other	14,068	16,482	15,000	1,482
Supplies				
General Supplemental Teaching	43,676	29,695	50,000	(20,305)
Other	0	8,022	33,951	(25,929)
Student Support Services				
Purchased Professional & Technical Services	44,075	59,161	50,000	9,161
Other Purchased Services	36,618	34,787	40,000	(5,213)
Supplies	2,985	1,732	3,000	(1,268)
Property	29	0	0	0
Instructional Support Staff				
Salaries				
Certified	132,537	138,802	140,500	(1,698)
Non-Certified	103,997	109,343	113,400	(4,057)
Employee Benefits				
Insurance	15,387	9,891	0	9,891
Social Security	17,282	17,940	18,580	(640)
Other	1,200	1,200	20,000	(18,800)
Supplies				
Books and Periodicals	8,046	9,727	10,000	(273)

Unified School District Number 353

Schedule 2 - A

GENERAL FUNDS
GENERAL

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

		2024		
	2023 Actual	Actual	Budget	Variance Over (Under)
Expenditures (Continued)				
General Administration				
Other	$ 10,745	$ 10,150	$ 20,000	$ (9,850)
Purchased Professional & Technical Services	28,585	53,907	30,000	23,907
Other Purchased Services				
Insurance	0	0	1,500	(1,500)
Communications	3,525	4,609	4,000	609
Other	3,060	4,449	1,800	2,649
Supplies	19,670	21,385	20,000	1,385
Other	162	1,980	0	1,980
School Administration				
Salaries				
Non-Certified	190,837	182,260	208,000	(25,740)
Employee Benefits				
Insurance	7,697	3,750	0	3,750
Social Security	13,984	13,748	15,900	(2,152)
Other	0	0	8,000	(8,000)
Purchased Property Services	14,031	15,969	14,000	1,969
Other Purchased Services				
Communications	6,218	5,702	6,500	(798)
Other	8,443	11,502	10,000	1,502
Supplies	3,029	2,335	5,000	(2,665)
Central Services				
Salaries				
Non-Certified	296,746	311,298	331,500	(20,202)
Employee Benefits				
Insurance	18,005	16,428	0	16,428
Social Security	21,790	22,356	25,360	(3,004)
Other	1,500	1,500	20,000	(18,500)
Other Purchased Services	9,565	7,462	10,000	(2,538)
Supplies	20,431	15,424	25,000	(9,576)
Operations & Maintenance				
Salaries				
Non-Certified	232,502	188,436	254,000	(65,564)
Employee Benefits				
Insurance	29,563	12,488	32,500	(20,012)
Social Security	16,990	13,904	18,520	(4,616)
Other	74	50	50	0

Unified School District Number 353

Schedule 2 - A

GENERAL FUNDS
GENERAL

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

	2023 Actual	2024 Actual	2024 Budget	2024 Variance Over (Under)
Expenditures (Continued)				
Operations & Maintenance (Continued)				
Purchased Property Services				
Water/Sewer	$ 68,383	$ 52,599	$ 70,000	$ (17,401)
Cleaning	13,854	10,299	15,000	(4,701)
Repairs & Maintenance	62,324	42,652	60,000	(17,348)
Repair of Buildings	376	135	1,000	(865)
Other	33,605	23,212	40,000	(16,788)
Supplies				
Insurance	62,442	56,416	100,000	(43,584)
General Supplies	110,336	100,059	110,000	(9,941)
Energy				
Heating	165,867	110,055	225,000	(114,945)
Electricity	832,772	712,279	950,000	(237,721)
Motor Fuel	85,097	21,806	0	21,806
Miscellaneous Supplies	38,975	44,431	40,000	4,431
Property	0	1,095	0	1,095
Student Transportation Services				
Contracting of Bus Service	355,180	375,749	405,000	(29,251)
Motor Fuel	0	67,446	120,000	(52,554)
Other Support Services				
Purchased Professional and Technical Services	12,749	12,450	13,000	(550)
Transfers				
Special Education Fund	3,597,430	2,865,744	3,226,061	(360,317)
Professional Development	40,000	30,000	110,460	(80,460)
At Risk 4 Year Old	0	61,100	0	61,100
At Risk (K-12) Fund	2,218,014	2,354,174	2,400,000	(45,826)
Textbook and Student Material	0	150,000	0	150,000
Driver's Training	4,026	0	0	0
Capital Outlay	7,508	0	0	0
Adjustments to comply with legal max	0	0	(173,732)	173,732
Legal general fund budget and expenditures	12,706,619	13,164,728	13,071,350	93,378
Adjustment for qualifying budget credits	0	0	93,378	(93,378)
Total expenditures	12,706,619	13,164,728	$ 13,164,728	$ 0
Receipts over (under) expenditures	0	0		
Unencumbered cash (deficit), July 1	0	0		
Unencumbered cash (deficit), June 30	$ 0	$ 0		

Unified School District Number 353

Schedule 2 - B

GENERAL FUNDS
SUPPLEMENTAL GENERAL

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

	2023 Actual	2024 Actual	2024 Budget	2024 Variance Over (Under)
Cash Receipts				
Local Sources				
Ad Valorem Tax	$ 1,123,184	$ 1,118,053	$ 1,077,742	$ 40,311
Delinquent Tax	33,993	45,034	18,120	26,914
Motor Vehicle Tax	117,580	119,465	122,082	(2,617)
Recreational Vehicle Tax	1,911	1,841	2,025	(184)
Commercial Vehicle Tax	0	0	3,077	(3,077)
Reimbursements	137,337	6,770	0	6,770
Other	110	0	0	0
State Sources				
Supplemental aid	2,360,849	2,738,829	2,783,703	(44,874)
Total cash receipts	3,774,964	4,029,992	$ 4,006,749	$ 23,243
Expenditures				
Instruction				
Salaries				
Certified	7,000	7,000	$ 100,000	$ (93,000)
Employee Benefits				
Social Security	1,003	520	0	520
Supplies	0	13,107	0	13,107
General Supplemental	120,856	113,181	200,000	(86,819)
Property	(1,388)	190	0	190
Other	0	0	33,795	(33,795)
Instruction Support Services				
Salaries				
Noncertified	155,471	155,299	160,200	(4,901)
Employee Benefits				
Insurance	4,287	1,125	5,000	(3,875)
Social Security	11,665	11,738	12,020	(282)
Supplies				
Technology Supplies	344,182	325,177	400,000	(74,823)
Miscellaneous Supplies	21,367	35,770	25,000	10,770
Other	5,065	4,950	6,000	(1,050)
General Administration				
Salaries				
Certified	222,531	238,583	240,475	(1,892)
Employee Benefits				
Insurance	23,883	28,336	26,750	1,586
Social Security	17,461	17,762	18,400	(638)
Other	3,000	3,000	4,000	(1,000)

Unified School District Number 353

Schedule 2 - B

GENERAL FUNDS
SUPPLEMENTAL GENERAL

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

		2024		
	2023 Actual	Actual	Budget	Variance Over (Under)
Expenditures - continued				
School Administration				
Salaries				
Certified	$ 788,373	$ 771,410	$ 809,500	$ (38,090)
Employee Benefits				
Insurance	47,610	51,120	53,330	(2,210)
Social Security	56,463	53,025	57,980	(4,955)
Other	13,500	14,250	14,000	250
Central Services				
Salaries				
Noncertified	163,934	168,446	173,770	(5,324)
Employee Benefits				
Insurance	17,691	9,010	19,800	(10,790)
Social Security	11,444	11,484	12,130	(646)
Other	1,602	1,502	1,800	(298)
Operations and Maintenance				
Other Purchased Services				
Insurance	300,728	295,127	400,000	(104,873)
Transfers				
Bilingual Education	6,890	7,913	10,000	(2,087)
Driver Training	0	0	2,793	(2,793)
Special Education Fund	188,647	306,000	150,000	156,000
Career & Postsecondary Education	488,000	615,000	535,282	79,718
Preschool-Aged At-Risk	0	0	61,100	(61,100)
At Risk 4 Year Old	50,883	0	0	0
At Risk (K-12) Fund	528,380	697,911	700,000	(2,089)
Adjustment to comply with legal max	0	0	(68,239)	68,239
Legal supplemental general fund budget and expenditures	3,600,633	3,957,936	4,164,886	(206,950)
Adjustment for qualifying budget credits	0	0	6,770	(6,770)
Total expenditures	3,600,633	3,957,936	$ 4,171,656	$ (213,720)
Receipts over (under) expenditures	174,331	72,056		
Unencumbered cash (deficit), July 1	77,819	252,150		
Unencumbered cash (deficit), June 30	$ 252,150	$ 324,206		

Unified School District Number 353

Schedule 2 - C

SPECIAL PURPOSE FUNDS
AT RISK 4 YEAR OLD

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

		2024		
	2023 Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Local Sources				
Transfer from General	$ 50,883	$ 61,100	$ 61,100	$ 0
	50,883	61,100	$ 61,100	$ 0
Expenditures				
Instruction				
Purchased Professional & Technical Services	0	61,100	$ 61,100	$ 0
Student Transportation Services				
Pre-K Transportation	50,883	0	0	0
Total expenditures	50,883	61,100	$ 61,100	$ 0
Receipts over (under) expenditures	0	0		
Unencumbered cash, July 1	0	0		
Unencumbered cash, June 30	$ 0	$ 0		

Unified School District Number 353

Schedule 2 - D

SPECIAL PURPOSE FUNDS
AT RISK (K-12)

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

		2024		
	2023 Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Local Sources				
Miscellaneous	$ 2,810	$ 0	$ 3,000	$ (3,000)
Other				
Transfer from General Fund	2,218,014	2,354,174	2,400,000	(45,826)
Transfers from Supplemental General	528,380	697,911	700,000	(2,089)
Total cash receipts	2,749,204	3,052,085	$ 3,103,000	$ (50,915)
Expenditures				
Instruction				
Salaries				
Certified	2,398,912	1,095,757	$ 3,050,000	$ (1,954,243)
Non-Certified	79,707	82,722	101,200	(18,478)
Employee Benefits				
Insurance	0	0	75,300	(75,300)
Social Security	71,947	63,935	91,400	(27,465)
Other	69,856	39,677	16,400	23,277
Purchased Professional & Tech.	4,146	7,619	5,300	2,319
Purchased Property Services	50	0	0	0
Other Purchased Services	0	0	100	(100)
Property	4,500	0	5,000	(5,000)
Supplies				
Supplies- Tech	0	8,199	0	8,199
Other	0	0	15,755	(15,755)
Operations and Maintenance				
Purchased Property Services				
Other	543	645	3,200	(2,555)
Supplies				
General supplies	0	0	1,000	(1,000)
Electricity	17,424	15,030	22,300	(7,270)
Property/Equip	2,825	2,908	0	2,908
Student Transportation Services				
Contracted Bus Services	23,358	35,653	0	35,653
Other				
Other	0	0	30,000	(30,000)
Total expenditures	2,673,268	1,352,145	$ 3,416,955	$ (2,064,810)
Receipts over (under) expenditures	75,936	1,699,940		
Unencumbered cash, July 1	240,302	316,238		
Unencumbered cash, June 30	$ 316,238	$ 2,016,178		

See Independent Auditor's Report.

Unified School District Number 353

Schedule 2 - E

SPECIAL PURPOSE FUNDS
BILINGUAL EDUCATION

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

		2024		
	2023 Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Other				
Transfers from Supplemental Gen.	$ 6,890	$ 7,913	$ 10,000	$ (2,087)
Expenditures				
Instruction				
Salaries				
Non-Certified	6,890	7,913	$ 10,000	$ (2,087)
Total expenditures	6,890	7,913	$ 10,000	$ (2,087)
Receipts over (under) expenditures	0	0		
Unencumbered cash, July 1	0	0		
Unencumbered cash, June 30	$ 0	$ 0		

Unified School District Number 353

Schedule 2 - F

SPECIAL PURPOSE FUNDS
CAPITAL OUTLAY

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

		2024		
	2023 Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Local sources				
Ad Valorem Property	$ 559,369	$ 594,609	$ 584,158	$ 10,451
Delinquent Tax	17,406	25,557	8,772	16,785
Interest on Idle Funds	156,666	294,031	130,000	0
Reimbursement	129,942	79,155	100,000	(20,845)
County sources				
Motor Vehicle Tax	68,790	69,124	69,820	(696)
Recreational Vehicle Tax	1,125	1,045	1,158	(113)
Commercial Vehicle Tax	0	0	1,760	(1,760)
State sources				
Capital Outlay State Aid	379,946	472,042	478,402	(6,360)
Other				
Transfer from General Fund	7,508	0	0	0
Total cash receipts	1,320,752	1,535,563	$ 1,374,070	$ 161,493
Expenditures				
Instruction				
Supplies - Performance Uniforms	0	0	$ 40,000	$ (40,000)
Supplies - technology software	0	0	2,500	(2,500)
Property	44,350	157,129	3,500	153,629
Instructional Support				
Property	0	7,544	0	7,544
General Administration				
Property	900	11,500	0	11,500
School Administration				
Supplies - technology software	1,149	3,001	1,800	1,201
Operation and maintenance				
Salaries				
Noncertified	346,996	341,821	378,500	(36,679)
Employee Benefits				
Insurance	30,385	23,536	41,600	(18,064)
Social Security	24,459	23,681	29,000	(5,319)
Other	7,843	6,980	8,500	(1,520)
Supplies				
General	22,465	35,521	25,000	10,521
Technology Software	34,858	36,055	35,000	1,055
Property	51,875	45,070	52,000	(6,930)
Transportation				
Property	3,369	0	50,000	(50,000)
Facility Acquisition and Services				
Site Improvement	4,222	0	25,000	(25,000)
Outside Contracts	204,023	607,172	400,000	207,172
Other	0	0	2,135,793	(2,135,793)
Total expenditures	776,894	1,299,010	$ 3,228,193	$ (1,929,183)

See Independent Auditor's Report.

Unified School District Number 353

Schedule 2 - F

SPECIAL PURPOSE FUNDS
CAPITAL OUTLAY

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

		2024		
	2023 Actual	Actual	Budget	Variance Over (Under)
Receipts over (under) expenditures	$ 543,858	$ 236,553		
Unencumbered cash, July 1	1,504,796	2,048,655		
Cancelled Purchase Orders	0	45		
Unencumbered cash, June 30	$ 2,048,655	$ 2,285,254		

See Independent Auditor's Report.

Unified School District Number 353

Schedule 2 - G

SPECIAL PURPOSE FUNDS
DRIVER TRAINING

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

		2024		
Cash Receipts	**2023 Actual**	**Actual**	**Budget**	**Variance Over (Under)**
Local Sources				
Other	$ 17,150	$ 15,150	$ 18,000	$ (2,850)
State Sources				
State Safety Aid	12,880	14,065	14,850	(785)
Other				
Transfer from General Fund	4,026	0	2,793	(2,793)
Total cash receipts	34,056	29,215	$ 35,643	$ (6,428)
Expenditures				
Instruction				
Salaries				
Certified	19,911	25,480	$ 30,000	$ (4,520)
Employee Benefits				
Social Security	1,441	1,991	2,300	(309)
General Teaching Supplies	0	600	0	600
Supplies				
Misc. Supplies	587	0	600	(600)
Other	3,785	669	500	169
School Administration				
Salaries				
Non Certified	2,665	3,746	2,900	846
Employee Benefits				
Social Security	204	287	225	62
Vehicle Operations & Maintenance				
Other Employee Benefits	0	150	0	150
Other Purchased Services	257	191	500	(309)
Total expenditures	28,850	33,114	$ 37,025	$ (3,911)
Receipts over (under) expenditures	5,206	(3,899)		
Unencumbered cash, July 1	0	5,206		
Unencumbered cash, June 30	$ 5,206	$ 1,307		

Unified School District Number 353

Schedule 2 - H

SPECIAL PURPOSE FUNDS
FOOD SERVICE

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

		2024		
Cash Receipts	**2023 Actual**	**Actual**	**Budget**	**Variance Over (Under)**
Local Sources				
Student Sales (Lunch)	$ 49,334	$ 185,731	$ 97,300	$ 88,431
Student Sales (Breakfast)	0	0	6,000	(6,000)
Adult and Student Sales	3,555	11,998	11,335	663
Miscellaneous	0	0	5,000	(5,000)
State Sources				
School Food Assistance	96,394	94,468	7,980	86,488
Federal Sources			913,485	
Child Nutrition Programs	788,261	753,220	0	753,220
Total cash receipts	937,544	1,045,417	$ 1,041,100	$ 4,317
Expenditures				
Operations and Maintenance				
Non-Certified Salaries	88	0	$ 0	$ 0
Purchased Property Services	623	0	650	(650)
Other Purchased Services	1,573	396	1,600	(1,204)
Other	3,349	2,042	3,500	(1,458)
Food Service Operation				
Salaries				
Non - Certified	56,531	57,766	61,500	(3,734)
Employee Benefits				
Social Security	3,811	3,579	4,710	(1,131)
Other	6,894	9,266	9,000	266
Other Purchased Services				
Food Service Management	807,043	1,027,647	1,452,321	(424,674)
Other	23,663	22,037	0	22,037
Supplies				
Food and Milk	237	0	500	(500)
Property	29,672	41,726	30,000	11,726
Other	3,015	3,689	4,500	(811)
Total expenditures	936,499	1,168,148	$ 1,568,281	$ (400,133)
Receipts over (under) expenditures	1,045	(122,731)		
Unencumbered cash, July 1	527,492	528,537		
Unencumbered cash, June 30	$ 528,537	$ 405,806		

See Independent Auditor's Report.

Unified School District Number 353

Schedule 2 - I

SPECIAL PURPOSE FUNDS
KPERS SPECIAL RETIREMENT CONTRIBUTION FUND

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

		2024		
	2023 Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
State Sources				
KPERS	$ 1,559,870	$ 1,557,246	$ 1,715,857	$ (158,611)
Total cash receipts	1,559,870	1,557,246	$ 1,715,857	$ (158,611)
Expenditures				
Instruction				
Employee Benefits	996,522	874,786	$ 1,102,770	$ (227,984)
Student Support				
Employee Benefits	140,655	120,744	140,229	(19,485)
Instructional Support				
Employee Benefits	101,872	122,140	106,089	16,051
General Administration				
Employee Benefits	161,615	128,735	159,556	(30,821)
School Administration				
Employee Benefits	92,863	112,145	78,261	33,884
Central Services				
Employee Benefits	42,409	141,926	47,783	94,143
Operations and Maintenance				
Employee Benefits	23,934	56,770	64,309	(7,539)
Other Supplemental Services				
Employee Benefits	0	0	8,430	(8,430)
Food Service				
Employee Benefits	0	0	8,430	(8,430)
Total expenditures	1,559,870	1,557,246	$ 1,715,857	$ (158,611)
Receipts over (under) expenditures	0	0		
Unencumbered cash, July 1	0	0		
Unencumbered cash, June 30	$ 0	$ 0		

Unified School District Number 353

Schedule 2 - J

SPECIAL PURPOSE FUNDS
PROFESSIONAL DEVELOPMENT

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

	2023 Actual	2024 Actual	2024 Budget	2024 Variance Over (Under)
Cash Receipts				
Local Sources				
State Sources				
State Aid	$ 0	$ 4,705	$ 19,868	$ (15,163)
Other				
Transfers from General	40,000	30,000	0	30,000
Transfers from Supplemental General	0	0	110,460	(80,460)
Total cash receipts	40,000	34,705	$ 130,328	$ (65,623)
Expenditures				
Instructional Support				
Salaries				
Certified	32,753	31,223	$ 35,000	$ (3,777)
Employee Benefits				
Social Security	27	0	0	0
Purchased Professional and Technical Services	2,105	0	95,500	(95,500)
Other Purchased Services	4,584	495	2,500	(2,005)
Miscellaneous Supplies	0	3,685	0	3,685
Total expenditures	39,469	35,403	$ 133,000	$ (97,597)
Receipts over (under) expenditures	531	(698)		
Unencumbered cash, July 1	2,141	2,672		
Unencumbered cash, June 30	$ 2,672	$ 1,974		

Unified School District Number 353

Schedule 2 - K

SPECIAL PURPOSE FUNDS
SPECIAL EDUCATION

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

		2024		
	2023 Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Local Sources				
Other	$ 0	$ 138	$ 20,000	$ (19,862)
Reimbursements	8,148	27,529	0	27,529
Federal Sources				
Special Ed Aid	430,679	462,005	450,000	12,005
Medicaid	199,648	136,022	200,000	(63,978)
Transfers				
Transfer from General	3,597,430	2,865,744	3,226,061	(360,317)
Transfer from Supplemental General	188,647	306,000	150,000	156,000
Total cash receipts	4,424,552	3,797,438	$ 4,046,061	$ (248,623)
Expenditures				
Instruction				
Salaries				
Certified	1,121,157	998,472	$ 1,900,000	$ (901,528)
Non - Certified	666,011	852,159	726,000	126,159
Employee Benefits				
Insurance	100,048	25,385	142,000	(116,615)
Social Security	129,715	133,019	200,900	(67,881)
Other	12,853	14,408	15,000	(592)
Other Purchased Services				
Tuition	490,253	841,764	575,000	266,764
Other	357,668	330,463	400,000	(69,537)
Supplies				
General Supplemental	2,010	2,295	15,000	(12,705)
Misc.	13,379	5,985	15,000	(9,015)
Student Support Services				
Salaries				
Non - Certified	329,818	309,015	374,000	(64,985)
Employee Benefits				
Insurance	7,004	375	7,850	(7,475)
Social Security	24,665	22,919	28,600	(5,681)
Other	3,372	3,098	4,000	(902)
Communications	22,710	16,708	0	16,708
Other Purchased Services	0	688	0	688
Instructional Support Staff				
Employee Benefits				
Social Security	900	909	0	909
Insurance	0	0	0	0
Supplies				
Books and Periodicals	8,998	456	5,000	(4,544)
Miscellaneous Supplies	0	0	10,000	(10,000)

Unified School District Number 353

Schedule 2 - K

SPECIAL PURPOSE FUNDS
SPECIAL EDUCATION

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

		2024		
	2023 Actual	Actual	Budget	Variance Over (Under)
Expenditures (Continued)				
Special Area Admin Services				
Salaries				
Certified	$ 85,105	$ 82,000	$ 82,000	$ 0
Non - Certified	166,211	175,645	182,000	(6,355)
Employee Benefits				
Insurance	10,214	10,095	11,500	(1,405)
Social Security	17,688	17,693	20,200	(2,507)
Other	2,100	1,600	2,500	(900)
Other	374	483	1,200	(717)
Student Transportation Services				
Purchased Property services	137,936	138,883	155,000	(16,117)
Total expenditures	3,710,189	3,984,516	$ 4,872,750	$ (888,234)
Receipts over (under) expenditures	714,363	(187,078)		
Unencumbered cash, July 1	138,969	853,332		
Unencumbered cash, June 30	$ 853,332	$ 666,254		

Unified School District Number 353

Schedule 2 - L

SPECIAL PURPOSE FUNDS
CAREER AND POSTSECONDARY EDUCATION

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

		2024		
	2023 Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Other				
Transfer from Supplemental	$ 488,000	$ 615,000	$ 535,282	$ 79,718
Total cash receipts	488,000	615,000	$ 535,282	$ 79,718
Expenditures				
Instruction				
Salaries				
Certified	425,819	486,470	$ 500,000	$ (13,530)
Non - Certified	4,630	0	20,000	(20,000)
Employee Benefits				
Insurance	17,000	21,412	24,500	(3,088)
Social Security	35,989	34,383	41,000	(6,617)
Other	5,313	5,200	6,000	(800)
Supplies				
General Supplemental	0	0	5,000	(5,000)
Total expenditures	488,751	547,465	$ 596,500	$ (49,035)
Receipts over (under) expenditures	(751)	67,535		
Unencumbered cash, July 1	66,718	65,967		
Unencumbered cash, June 30	$ 65,967	$ 133,502		

See Independent Auditor's Report.

Unified School District Number 353

Schedule 2 - M

SPECIAL PURPOSE FUNDS
RECREATION COMMISSION GENERAL FUND

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

		2024		
	2023 Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Local Sources				
Ad Valorem Property	$ 380,843	$ 370,191	$ 370,433	$ (242)
Delinquent Tax	11,013	16,227	6,100	10,127
Motor Vehicle Tax	43,923	45,095	46,533	(1,438)
Recreational Vehicle Tax	718	685	772	(87)
Commercial Vehicle Tax	0	0	1,173	(1,173)
Total Cash Receipts	436,497	432,198	$ 425,011	$ 7,187
Expenditures				
Community Service Operations	415,250	432,198	$ 443,250	$ (11,052)
Receipts over (under) expenditures	21,247	0		
Unencumbered cash, July 1	0	21,247		
Unencumbered cash, June 30	$ 21,247	$ 21,247		

See Independent Auditor's Report.

Unified School District Number 353

Schedule 2 - N

SPECIAL PURPOSE FUNDS
RECREATION COMMISSION EMPLOYEE BENEFITS FUND

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

		2024		
	2023 Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Local Sources				
Ad Valorem Property	$ 62,118	$ 61,375	$ 65,663	$ (4,288)
Delinquent Tax	1,966	2,862	992	1,870
Motor Vehicle Tax	7,792	7,710	7,998	(288)
Recreational Vehicle Tax	128	117	133	(16)
Commercial Vehicle Tax	0	0	202	(202)
Total Cash Receipts	72,004	72,064	$ 76,200	$ (4,136)
Expenditures				
Community Service Operations	69,275	72,064	$ 76,200	$ (4,136)
Receipts over (under) expenditures	2,729	0		
Unencumbered cash, July 1	0	2,729		
Unencumbered cash, June 30	$ 2,729	$ 2,729		

Unified School District Number 353

Schedule 2 - O

SPECIAL PURPOSE FUNDS
TEXTBOOK AND STUDENT MATERIAL REVOLVING - ACTUAL

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

	2023 Actual	2024 Actual
Cash Receipts		
Local Sources		
Rental Fees and Books	$ 202,086	$ 139,830
Other		
Transfer from General	0	150,000
Total cash receipts	202,086	289,830
Expenditures		
Instruction		
Textbooks	25,243	70,342
Support services		
Miscellaneous Supplies		
Other Material and Supplies	4,081	9,296
Total expenditures	29,324	79,638
Receipts over (under) expenditures	172,762	210,192
Unencumbered cash, July 1	161,140	333,902
Prior Year Cancelled Purchase Orders	0	12,376
Unencumbered cash, June 30	$ 333,902	$ 556,470

See Independent Auditor's Report.

Unified School District Number 353

Schedule 2 - P

SPECIAL PURPOSE FUNDS
CONTINGENCY RESERVE

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

	2023 Actual	2024 Actual
Cash Receipts		
Other		
Transfer from General	$ 0	$ 0
Expenditures		
General Administration		
Purchased Professional Services	0	0
Receipts over (under) expenditures	0	0
Unencumbered cash, July 1	1,500,000	1,500,000
Unencumbered cash, June 30	$ 1,500,000	$ 1,500,000

Unified School District Number 353

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

	Title I	Carl Perkins Grant	Title II Teacher Quality
Cash Receipts			
Local Sources			
Reimbursements	$ 0	$ 11,373	$ 0
Federal Aid	398,894	18,630	89,870
Total Cash Receipts	398,894	30,003	89,870
Expenditures			
Instruction			
Salaries			
Certified	338,342	0	24,500
Employee Benefits			
Insurance	8,007	0	0
Social Security	22,189	0	1,827
Other	3,068	0	0
Purchased Professional and Technical Services	122	0	6,070
Other Purchased Services	0	0	0
General Supplemental Supplies	3,365	0	1,652
Other Instruction	0	0	0
Equipment	0	0	0
Instructional Support Services			
Salaries	0	0	0
Employee Benefits			
Insurance			
Social Security	0	324	0
Purchased Professional and Technical Services	0	19,207	0
Other Purchased Services	0	4,348	0
Supplies	0	0	0
Other	1,094	771	0
Property	0	0	28,916
Central Services			
Other	0	0	16,080
Operations and Maintenance			
Repairs and Maintenance	0	0	0
Supplies	0	0	0
Refunded to State	0	0	0
Total Expenditures	376,187	24,650	79,045
Receipts over (under) Expenditures	22,707	5,353	10,825
Unencumbered cash, July 1	8,620	883	14,171
Unencumbered cash, June 30	$ 31,327	$ 6,236	$ 24,996

See Independent Auditor's Report.

ESSER II	ESSER III	KDHE Grant	Totals June 30, 2024	Totals June 30, 2023
$ 0	$ 5,000	$ 0	$ 16,373	$ 5
538,484	302,786	6,942	1,355,606	826,524
538,484	307,786	6,942	1,371,979	826,529
294,459	263,600	15,837	936,738	682,568
0	328,767	450	337,224	19,970
5,799	67,876	597	98,288	65,791
(446)	0	0	2,622	2,933
32,104	22,775	0	61,071	74,014
0	0	0	0	4,917
1,650	72,895	19,395	98,957	16,045
0	0	0	0	155
176,640	45,946	0	222,586	365
0	124,520	0	124,520	0
	6,067		6,067	0
0	6,538	0	6,862	456
0		0	19,207	28,474
0	0	0	4,348	9,093
0	406	0	406	0
0	0	0	1,865	3,028
0	0	600	29,516	31,117
0	41,252	0	57,332	25,008
0	28,025	0	28,025	1,053,866
0	0	0	0	1,313
0	0	18,952	18,952	0
510,206	1,008,667	55,831	2,054,586	2,019,113
28,278	(700,881)	(48,889)	(682,607)	(1,192,584)
(28,278)	(1,256,610)	46,711	(1,214,503)	(21,919)
$ 0	$ (1,957,491)	$ (2,178)	$ (1,897,110)	$ (1,214,503)

See Independent Auditor's Report.

Unified School District Number 353

Schedule 2 - R

SPECIAL PURPOSE FUNDS
LOCAL GRANTS

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

	2023 Actual	2024 Actual
Cash Receipts		
State Source		
Safe and Secure Grant	$ 10,963	$ 0
Tech Grant	104,700	0
Casino funds	38,827	94,314
Grants/Donations	34,871	172,508
Total cash receipts	189,361	266,822
Expenditures		
Instruction		
Salaries		
Certified	168,847	36,877
Other Purchased Services	7,708	3,118
Supplies	0	83,084
Other	13,917	96,397
Support Services		
Purchased Professional and Technical Services	4,781	1,418
Other Purchased Services	0	7,927
Instructional Support		
Supplies	0	1,192
Other	1,478	2,330
Total expenditures	196,731	232,343
Receipts over (under) expenditures	(7,370)	34,479
Unencumbered cash ,July 1	59,722	52,352
Unencumbered cash, June 30	$ 52,352	$ 86,831

See Independent Auditor's Report.

Unified School District Number 353

Schedule 2 - S

DEBT SERVICE FUND
BOND AND INTEREST

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

		2024		
	2023 Actual	Actual	Budget	Variance Over (Under)
Cash receipts				
Taxes and shared revenue:				
Ad valorem tax	$ 763,330	$ 805,555	$ 801,100	$ 4,455
Delinquent tax	25,730	35,902	12,134	23,768
Motor vehicle tax	104,093	93,199	98,654	(5,455)
Recreational Vehicle tax	1,734	1,436	1,636	(200)
Commercial Vehicle Tax	0	0	2,486	(2,486)
Earnings on Investments	26,481	26,481	0	26,481
State Sources				
State Aid	1,574,398	1,793,035	1,793,035	0
Total cash receipts	2,495,766	2,755,608	$ 2,709,045	$ 46,563
Expenditures				
Principal	1,935,000	1,990,000	$ 1,990,000	$ 0
Interest	487,150	433,020	433,020	0
Commission and Postage	0	0	0	0
Legal bond fund budget and expenditures	2,422,150	2,423,020	2,423,020	0
Total Expenditures	2,422,150	2,423,020	$ 2,423,020	$ 0
Receipts over (under) expenditures	73,616	332,588		
Unencumbered cash, July 1	1,930,974	2,004,590		
Unencumbered cash, June 30	$ 2,004,590	$ 2,337,178		

Unified School District Number 353

Schedule 2 - T

CAPITAL PROJECTS FUND
CAPITAL PROJECTS - HIGH SCHOOL

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

	2023 Actual	2024 Actual
Cash Receipts		
Other	$ 0	$ 0
Expenditures		
Other	0	0
Receipts over (under) expenditures	0	0
Unencumbered cash, July 1	525,000	525,000
Unencumbered cash, June 30	$ 525,000	$ 525,000

See Independent Auditor's Report.

Unified School District Number 353

Schedule 2 - U

TRUST FUND
SCHOLARSHIPS

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

	2023 Actual	2024 Actual
Cash receipts		
Contributions and interest income	$ 2,855	$ 630
Expenditures		
Scholarships awarded	1,669	0
Receipts over (under) expenditures	1,186	630
Unencumbered cash, July 1	290,985	292,171
Unencumbered cash, June 30	$ 292,171	$ 292,801

See Independent Auditor's Report.

Unified School District Number 353

Schedule 3

AGENCY FUNDS
STUDENT ORGANIZATION ACCOUNTS

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

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Student Organization Accounts				
High School				
Band Club	$ 1,998	$ 247	$ 1,881	$ 364
B.P.A. Club	4,822	7,532	9,934	2,420
Cheerleading	3,754	5,561	9,111	204
Crimson Dancers	102	1,606	1,190	518
FCA	405	2,100	2,262	243
FFA Club	3,128	16,529	16,108	3,549
Junior Class	6,014	5,404	5,488	5,930
Key Club	3,966	0	1,870	2,096
Library Club	2,155	365	0	2,520
NHS	567	1,740	1,293	1,014
SADD	1,145	37	0	1,182
Speech Club	4,348	5,422	5,511	4,259
Student Council	6,257	14,433	10,635	10,055
Yearbook Club	5,417	1,439	528	6,328
Sports Calendars	5,935	3,375	7,623	1,687
FFA - Test Farm	18,033	3,260	9,034	12,259
Crusader Creator	6,161	2,583	4,706	4,038
Industrial Technology Projects	3,309	4,740	443	7,606
FFA - National Convention	2,903	964	2,962	905
Scoreboard Advertising	3,997	0	2,099	1,898
Circle of Friends	532	0	0	532
FFA - Plant Sale	4,931	80	53	4,958
FCCLA	284	933	736	481
Crusader Way	724	0	309	415
SAFE	1,750	0	0	1,750
Leadership	405	658	250	813
Vo-Ag Students	2,659	845	153	3,351
Clay Target Team	1,434	283	1,611	106
Power lifting	925	15,190	8,573	7,542
Color Guard	83	0	0	83
Forensics	366	0	0	366
KWHS News	1,681	0	0	1,681
Radio	2,171	2,000	1,635	2,536
Activity Dinner	977	1,346	1,712	611
Pep Club	421	1,660	2,079	2
Food Pantry	525	0	0	525
Bank Cleaning	1,300	30	0	1,330
Choir Robes	468	372	0	840
Band Rental	530	100	440	190
Holday Luncheon	239	1,560	567	1,232
E-Sports	298	7,154	5,500	1,952
Vocal Music Club	459	5,641	5,016	1,084
High School Spanish	203	0	0	203
Total Wellington High School	107,781	115,189	121,312	101,658

See Independent Auditor's Report.

Wellington Unified School District Number 353

Schedule 3

AGENCY FUNDS
STUDENT ORGANIZATION ACCOUNTS

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

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Fundraisers				
High School				
Baseball Fundraiser	$ 14,493	$ 27,566	$ 33,762	$ 8,297
Basketball Fundraiser	326	4,333	3,869	790
WHS Football	9,677	32,347	34,892	7,132
Golf Fundraiser	1,363	2,800	1,954	2,209
Volleyball Fundraiser	143	8,036	5,747	2,432
Wrestling Fundraiser	986	1,850	2,004	832
Softball Fundraiser	4,109	475	1,020	3,564
Basketball Fundraiser	922	1,338	1,538	722
Tennis (girls)	272	0	0	272
Cross Country fundraiser	22	0	0	22
Girls P.S. & Q	79	0	0	79
Special K Fundraiser	736	774	1,278	232
Girls Athletics	184	0	0	184
History Travel	500	0	0	500
Crusaders To DC	8	0	0	8
Girls Golf	43	3,867	2,714	1,196
Tennis (boys)	453	600	100	953
Track	866	4,033	2,388	2,511
Total Wellington High School	35,182	88,019	91,266	31,935
Scholarships/Donations - in activity fund account				
AL Chase	8,000	10,000	18,000	0
French	0	500	250	250
Jeff Bevan	13,007	1,000	0	14,007
John T. Stewart	12,000	0	8,000	4,000
Lela L Cobb	995	276	200	1,071
Loffbourrow	11,500	110,000	77,500	44,000
Chris Glamann	3,985	884	500	4,369
Renn 19718	3,559	80	0	3,639
Roberts 12319	385	90	200	275
Wilson 11345	114	77	0	191
Reinecker Memorial	2,065	0	0	2,065
Durham School	500	0	0	500
Gladys Clark Memorial	1,500	0	0	1,500
Sicily Zeka Memorial	0	5,000	5,000	0
Sibyl K WellsReg Med	0	1,700	850	850
Cornerbank School	1,900	600	300	2,200
Sturgis	5,000	5,000	4,000	6,000
Donations	2,047	600	585	2,062
WHS Act Int 4669	3,718	0	0	3,718
WHS Act 4674	3,097	1	0	3,098
	73,372	135,808	115,385	93,795

See Independent Auditor's Report.

Wellington Unified School District Number 353

Schedule 3

AGENCY FUNDS
STUDENT ORGANIZATION ACCOUNTS

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

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Junior High School:				
Circle of Friends	$ 3,283	$ 7,579	$ 7,498	$ 3,364
Central Office	0	5	0	5
FCA	1,981	1,520	3,485	16
Student Council	979	1,578	1,656	901
Basketball Club	133	0	0	133
Cheerleaders	2,404	3,012	1,219	4,197
Volleyball	0	762	759	3
Basketball	263	3,076	2,857	482
Wrestling Club	107	0	0	107
Track Club	12	0	0	12
Golf Club	207	0	0	207
Media	779	0	0	779
Girls Tennis	230	300	200	330
Letter Jacket Club	650	0	0	650
Book Fair	1,104	1,048	151	2,001
Library Club	4,092	1,603	2,569	3,126
Music Club	285	0	0	285
Spelling Bee	680	406	573	513
Art Club	721	0	192	529
Jersey Club	53	0	0	53
Projector Fund	3,334	0	0	3,334
Greenhouse	387	0	0	387
Band	3	0	0	3
Band Rentals	69	0	0	69
Fund Raiser Club	7,361	7,198	7,092	7,467
Annual Club	13,420	4,336	3,102	14,654
Casino Club	1,837	0	0	1,837
Wall of Fame	47	0	0	47
Entrance Projects	76	0	4	72
Principals	0	1,500	1,479	21
BPA	0	175	0	175
Coffee Cart	0	279	47	232
Quest	414	0	0	414
Total Wellington Junior High	44,911	34,377	32,883	46,405
Total Student Organization Funds	$ 261,246	$ 373,393	$ 360,846	$ 273,793

Unified School District Number 353

Schedule 4

DISTRICT ACTIVITY FUNDS

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

	Beginning Unencumbered Cash	Cash Receipts	Cash Expenditures	Ending Unencumbered Cash
Gate receipts				
Wellington High School Athletics	$ 7,980	$ 86,808	$ 91,655	$ 3,133
Wellington Junior High School Athletics	12,582	19,822	16,584	15,820
Total Gate Receipts	$ 20,562	$ 106,630	$ 108,239	$ 18,953
School projects				
Wellington High School				
Incentives	$ 3,166	$ 6,835	$ 6,724	$ 3,277
PSAT/NMSQT	0	306	248	58
Building Rental	6,397	1,256	1,585	6,068
Returned Check	230	0	0	230
ACT Test Prep	20	5,440	5,440	20
AP Exams	1,058	3,010	2,833	1,235
Total Wellington High School	10,871	16,847	16,830	10,888
Wellington Junior High School				
Vendor Club	2,424	710	382	2,752
Interest	1,762	143	0	1,905
Building Rental	250	0	0	250
Wellington Lincoln Elementary				
Activities	821	3,786	4,209	398
Wellington Washington Elementary				
Activities	3,072	15,572	14,307	4,337
Wellington Kennedy Elementary				
Activities	7,267	24,142	17,516	13,893
Wellington Eisenhower Elementary				
Activities	3,719	32,814	33,185	3,348
Subtotal School Projects	19,315	77,167	69,599	26,883
User Fees				
Wellington High School				
Graphic Arts	206	0	0	206
Enrollment Fees	1,625	4,900	3,000	3,525
MS Enrollment	185	1,591	25	1,751
Jewelry Class (Elementary Enrollment)	168	238	223	183
Tech Repairs	1,389	2,570	2,147	1,812
HS SBAA	146	434	0	580
Other	387	0	206	181
Computer Graphics	1,110	717	889	938
Total Wellington High School	5,216	10,450	6,490	9,176

Wellington Unified School District Number 353

Schedule 4

DISTRICT ACTIVITY FUNDS

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

	Beginning Unencumbered Cash	Cash Receipts	Cash Expenditures	Ending Unencumbered Cash
User Fees - continued				
Wellington Junior High School				
Enrollment	$ 404	$ 630	$ 944	$ 90
Drivers Education	0	14,250	14,250	0
Chromebook Tech	420	3,372	2,427	1,365
Elem Enrollment	0	18	18	0
Total User Fees	824	18,270	17,639	1,455
Revolving Accounts				
Special Ed Revolving account	135	471	583	23
Superintendent Revolving account	371	731	617	485
Food Service Revolving account	(2)	2	0	0
Century Connect - World Pay Report	894	490	1,384	0
Principal Revolving	54	1,495	1,549	0
Total Revolving Accounts	1,452	3,189	4,133	508
Sales Tax				
Wellington High School Sales Tax	146	539	0	685
Wellington Junior High School Sales Tax	131	148	0	279
Total district activity funds	$ 37,955	$ 126,610	$ 114,691	$ 49,874

Unified School District Number 353

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

Federal Grantor/ Pass-through Grantor/ Program or Cluster Title	Federal CFDA Number	Revenues	Expenditures
U.S. Department of Education			
Passed-through Kansas Department of Education			
Special Ed Cluster			
Special Education - Grants to States Title VI	84.027	$ 443,118	$ 443,118
Special Education - Preschool Grant Title VI	84.173	18,887	18,887
		462,005	462,005
Title I - Grants to Local Educational Agencies	84.010	398,894	376,187
Carl Perkins	84.048	18,630	13,277
Student Support & Academic Enrichment Grants	84.424	27,830	27,830
Elementary & Secondary School Emergency Relief II	84.425	538,484	510,206
Elementary & Secondary School Emergency Relief III	84.425	302,786	1,003,667
Title II A - Improving Teacher Quality	84.367	89,870	79,045
		1,376,494	2,010,212
Total U.S. Department of Education		1,838,499	2,472,217
U.S. Department of Agriculture			
Passed-through Kansas Department of Education			
Child Nutrition Cluster			
School Breakfast Program	10.553	137,308	137,308
National School Lunch Program	10.555	482,195	482,195
Cash for Commodities	10.559	41,037	41,037
		660,541	660,541
Local Food for Schools	10.185	8,917	8,917
Child and adult care food program	10.558	61,806	61,806
Fresh Fruit & Vegetables	10.582	21,956	21,956
		92,679	92,679
Total U.S. Department of Agriculture		753,220	753,220
U.S. Department of Health and Human Services			
Passed-through Kansas Department of Education			
KDHE K-12 Covid Testing Grant	93.323	6,942	55,831
		6,942	55,831
Total Revenue and Expenditures of Federal Awards		$ 2,598,661	$ 3,281,268

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

The accompanying notes are an integral part of this statement.

Unified School District NO. 353

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

NOTE A. BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (the schedule) includes the federal grant activity of Unified School District Number 353 under programs of the federal government for the year ended June 30, 2024. The information in this schedule is presented in accordance with the requirements of the Office of Management and Budget (OMB) *Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a select portion of the operations of Unified School District Number 353, it is not intended to and does not present the summary of receipts, expenditures and unencumbered cash of Unified School District Number 353.

NOTE B. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

NOTE C. NON-CASH ASSISTANCE, INSURANCE AND LOANS

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

NOTE D. INDIRECT COST RATE

Unified School District Number 353 did not use the standard indirect cost rate of 10%.

SPECIAL REPORTS

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Agler & Gaeddert CHARTERED
Certified Public Accountants

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

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

Board of Education
Unified School District Number 353
Wellington, Kansas

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statement of Unified School District Number 353 of Wellington, Kansas of and for the year ended June 30, 2024, and the related notes to the financial statements, which comprise the District's regulatory basis financial statements, and have issued our report thereon dated March 5, 2025. The District prepares its financial statements on a regulatory basis of accounting which demonstrates compliance with *Kansas Municipal Audit and Accounting Guide*, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal controls) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statement, but not for the purpose of expressing our opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial 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 or significant deficiencies in internal control may exist that were not identified.

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

The purpose of this report is intended solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Harold K. Mayes Jr CPA
Agler & Gaeddert, Chartered
Ottawa, Kansas
March 5, 2025

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

Board of Education
Unified School District Number 353
Wellington, Kansas

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Unified School District Number 353 of Wellington, Kansas compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the District's major federal programs for the year ended June 30, 2024. The District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, Wellington Unified School District Number 353 complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2024.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Unified School District Number 353 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 Unified School District Number 353's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to Unified School District Number 353's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Unified School District Number 353'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 Wellington Unified School District Number 353's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Unified School District Number 353's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Unified School District Number 353's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of Unified School District Number 353'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 a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

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

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

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.

Harold K. Mayes Jr

Harold K. Mayes Jr CPA
Agler & Gaeddert, Chartered
Ottawa, Kansas
March 5, 2025

Unified School District Number 353

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

SUMMARY OF AUDITOR'S RESULTS

Financial Statements

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

Federal Awards

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

Identification of major programs:

CFDA Number	Name of Federal Program or Cluster	Amount
U.S. Department of Education		
84.425	Elementary & Secondary School Emergency Relief II	$ 510,206
84.425	Elementary & Secondary School Emergency Relief III	1,003,667
84.027	Title VI EHC Flo-Through	443,118
84.173	Title VI EHC Flo-Through Preschool	18,887
	Total	$ 1,975,878

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