UNIFIED SCHOOL DISTRICT NO. 483
PLAINS, KANSAS
MUNICIPALITY

REGULATORY BASIS FINANCIAL STATEMENT

FOR THE YEAR ENDED JUNE 30, 2024

UNIFIED SCHOOL DISTRICT NO. 483
PLAINS, KANSAS
MUNICIPALITY

REGULATORY BASIS FINANCIAL STATEMENT

For the Year Ended June 30, 2024

TABLE OF CONTENTS

	Page
INTRODUCTORY SECTION	
Title Page	
Table of Contents	
FINANCIAL SECTION	
Independent Auditor's Report	1-4
STATEMENT 1	
Summary of Receipts, Expenditures and Unencumbered Cash	5
Notes to the Financial Statement	6-14
REGULATORY REQUIRED SUPPLEMENTAL INFORMATION	
SCHEDULE 1	
Summary of Expenditures – Actual and Budget (Budgeted Funds Only)	16
SCHEDULE 2	
Schedule of Receipts and Expenditures –	
A. General Fund	17
B. Supplemental General Fund	18
C. At Risk (4 Year Old) Fund	19
D. At Risk (K-12) Fund	20
E. Bilingual Education Fund	21
F. Capital Outlay Fund	22
G. Driver Training Fund	23
H. Food Service Fund	24
I. Professional Development Fund	25
J. Special Education Fund	26
K. Vocational Education Fund	27
L. KPERS Special Retirement Contribution Fund	28
M. Contingency Reserve Fund	29
N. Student Material Revolving/Textbook Rental Fund	30
O. Grant Activity Fund	31
P. Recreation Commission Fund	32
Q. Scholarship Fund	33

(continued)

UNIFIED SCHOOL DISTRICT NO. 483
PLAINS, KANSAS
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REGULATORY BASIS FINANCIAL STATEMENT

For the Year Ended June 30, 2024

TABLE OF CONTENTS

	Page
(continued)	
SCHEDULE 3 Schedule of Receipts and Disbursements – Student Activity Funds	34-35
SCHEDULE 4 Schedule of Receipts, Expenditures and Unencumbered Cash – District Activity Funds	36
SUPPLEMENTAL INFORMATION	
SCHEDULE 5 Schedule of Expenditures – Actual and Budget – General Fund	38-40
SCHEDULE 6 Schedule of Expenditures of Federal Awards	41
Notes to Schedule of Expenditures of Federal Awards	42
OTHER INFORMATION	
GRAPH 1 Comparison of Receipts	44
GRAPH 2 Comparison of Expenditures	45
GRAPH 3 Comparison of Expenditures Subject to Legal Max – General Fund	46
APPENDIX - SINGLE AUDIT	
Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*	48-49
Independent Auditor's Report on Compliance for Each Major Federal Program and on Internal Control Over Compliance in Accordance with the Uniform Guidance	50-52
Schedule of Findings and Questioned Costs	53
Corrective Action Plan and Comments on Audit Resolution Matters Relating to the Federal Award Programs	54

FINANCIAL SECTION

LEWIS, HOOPER & DICK LLC
certified public accountants

INDEPENDENT AUDITOR'S REPORT

Board of Education
Unified School District No. 483
Plains, Kansas 67869

Report on the Audit of the Financial Statement

Opinions

We have audited the regulatory basis fund summary statement of receipts, expenditures and unencumbered cash of Unified School District No. 483, Plains, Kansas (the District), a municipality, as of and for the year ended June 30, 2024, and the related notes to the financial statement.

Unmodified Opinion on Regulatory Basis of Accounting
In our opinion, the accompanying financial statement presents fairly, in all material respects, the aggregate cash and unencumbered cash of the District, as of June 30, 2024, and the aggregate receipts and expenditures for the year then ended in accordance with the basis of accounting practices prescribed or permitted by the State of Kansas to demonstrate compliance with the *Kansas Municipal Audit and Accounting Guide's (KMAAG)* regulatory basis of accounting and budget laws as described in Note 1.

Adverse Opinion on U.S. Generally Accepted Accounting Principles
In our opinion, because of the significance of the matter discussed in the Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles section of our report, the accompanying financial statement referred to above does not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of each fund of the District, as of June 30, 2024, or changes in net position and cash flows thereof for the year then ended.

Basis for Opinions

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

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles
As described in Note 1 of the financial statement, the financial statement is prepared by the District on the basis of accounting practices prescribed or permitted by the State of Kansas to demonstrate compliance with the *KMAAG's* regulatory basis of accounting and budget laws, which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material and pervasive.

Responsibilities of Management for the Financial Statement

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the accounting practices prescribed or permitted by the State of Kansas to demonstrate compliance with the *KMAAG's* regulatory basis of accounting and budget laws. 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.

Auditor's Responsibilities for the Audit of the Financial Statement

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

In performing an audit in accordance with GAAS, the *KMAAG* and *GAS*, we:

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

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

Supplemental Information

Our audit was conducted for the purpose of forming an opinion on the regulatory basis fund summary statement of receipts, expenditures and unencumbered cash (the financial statement) as a whole. The regulatory basis summary of expenditures – actual and budget, the regulatory basis individual fund schedules of receipts and expenditures, the regulatory basis schedule of receipts and disbursements – student activity funds, and the regulatory basis schedule of receipts, expenditures, and unencumbered cash – district activity funds (Schedules 1, 2, 3 and 4 as listed in the table of contents) are presented for purposes of additional analysis and are not a required part of the financial statement; however they are required to be presented under the provisions of the *KMAAG*. In addition, the supplemental information (Schedules 5 and 6 as listed in the table of contents) which includes the Schedule of Expenditures of Federal Awards, required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (*Uniform Guidance*), are presented for purposes of additional analysis and are not a required part of the financial statement. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statement. The information has been subjected to the auditing procedures applied in the audit of the financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statement or to the financial statement itself, and other additional procedures in accordance with GAAS, the *KMAAG* and *GAS*. In our opinion, the supplemental information is fairly stated in all material respects in relation to the financial statement as a whole, on the basis of accounting described in Note 1.

We also previously audited, in accordance with GAAS, the *KMAAG* and *GAS*, the financial statement of the District, as of and for the year ended June 30, 2023, (not presented herein), and have issued our report thereon dated September 22, 2023, which contained an unmodified opinion on the financial statement. The 2023 financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link: https://admin.ks.gov/offices/accounts-reports/local-government/municipal-services. The 2023 actual column (2023 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures for the year ended June 30, 2024, (Schedules 2 and 5 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the financial statement. Such 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 financial statement. The 2023 comparative information was subjected to the auditing procedures applied in the audit of the 2023 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 financial statement or to the 2023 financial statement itself, and other additional procedures in accordance with GAAS, the *KMAAG* and *GAS*. In our opinion, the 2023 comparative information is fairly stated in all material respects in relation to the financial statement as a whole for the year ended June 30, 2023, on the basis of accounting described in Note 1.

Other Information

Management is responsible for the other information included in the financial statement. The other information comprises the other supplemental information section (Graphs 1 through 3 as listed in the table of contents) but does not include the financial statement and our auditor's report thereon. Our opinions on the financial statement do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the financial statement, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the financial statement, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with *GAS*, we have also issued our report dated October 7, 2024, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *GAS* in considering the District's internal control over financial reporting and compliance.

Lewis, Hooper & Dick, LLC

LEWIS, HOOPER & DICK, LLC

October 7, 2024

UNIFIED SCHOOL DISTRICT NO. 483
PLAINS, KANSAS
Summary of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended June 30, 2024

	Unencumbered Cash (Deficit) Balance July 1, 2023	Receipts	Expenditures	Unencumbered Cash Balance June 30, 2024	Outstanding Encumbrances and Accounts Payable	Treasurer's Cash Balance June 30, 2024
General Funds:						
General	$ -	$ 6,717,178	$ 6,717,178	$ -	$ 280,105	$ 280,105
Supplemental General	90,000	1,894,930	1,824,100	160,830	220,606	381,436
Special Purpose Funds:						
At Risk (4 Year Old)	-	111,569	111,569	-	18,723	18,723
At Risk (K-12)	100,000	1,287,029	1,285,453	101,576	238,507	340,083
Bilingual Education	120,000	599,664	597,080	122,584	1,604	124,188
Capital Outlay	1,647,699	1,111,240	1,073,703	1,685,236	602,214	2,287,450
Driver Training	21,946	28,150	19,728	30,368	5,876	36,244
Food Service	220,044	791,415	767,098	244,361	22,975	267,336
Professional Development	21,222	13,671	9,893	25,000	-	25,000
Special Education	710,476	513,432	803,737	420,171	184	420,355
Vocational Education	5,360	164,076	168,494	942	12,179	13,121
KPERS Special Retirement	-	789,446	789,446	-	-	-
Contingency Reserve	700,000	-	-	700,000	-	700,000
Student Material Revolving/ Textbook Rental	372,432	50,797	8,069	415,160	-	415,160
Grant Activity	(487,729)	1,057,102	513,129	56,244	118,192	174,436
Recreation Commission	6,330	140,327	143,100	3,557	-	3,557
District Activities	33,459	37,241	29,358	41,342	-	41,342
Trust Fund:						
Scholarship	106,141	34,680	26,425	114,396	-	114,396
Total Municipality (excluding student activity funds)	$ 3,667,380	$ 15,341,947	$ 14,887,560	$ 4,121,767	$ 1,521,165	$ 5,642,932

Composition of Cash:	
Bank of the Plains	$ 4,457,987
Plus deposits in transit	4,698
Less outstanding checks	(256,062)
Total cash - Bank of the Plains	4,206,623
Petty cash accounts	4,500
Investments:	
Certificates of deposit:	
Bank of the Plains	1,543,426
Total cash	5,754,549
Less student activity funds	(111,617)
Total cash (excluding student activity funds)	$ 5,642,932

The accompanying Notes to the Financial Statement are an integral part of this statement.

UNIFIED SCHOOL DISTRICT NO. 483
PLAINS, KANSAS
Notes to the Financial Statement
For the Year Ended June 30, 2024

1. Summary of significant accounting policies

A. Financial reporting entity

The Unified School District No. 483, Plains, Kansas (the District), is a municipal corporation governed by an elected seven-member board. The financial statement presents the District, the municipality, only.

The organization discussed below is a related municipal entity of the District because it was established to benefit the District and/or its constituents.

The Recreation Commission (the Commission) has its own Board of Directors, which operates independently from the District. The Commission oversees recreational activities and has only the powers granted by statute, K.S.A. 12-1928. The Commission is a separate legal municipality that prepares and publishes its own budget. The taxes budgeted by the Commission are levied by the District and are required to be distributed to the Commission. Increases in levies above statutory minimums must be initially approved by the District. The Commission can sue and be sued, but acquisition of real property (other than by gift) by the Commission must be approved by the District. Bond issues must be approved by the District. In addition, the District has power of appointment with regard to the Board of Directors of the Commission. The Board of Directors is responsible for the management and fiscal accountability of the Commission.

B. Regulatory basis of accounting and departure from accounting principles generally accepted in the United States of America

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

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

C. Regulatory basis fund types

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

General funds – the chief operating funds; used to account for all resources except those required to be accounted for in another fund.

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

1. Summary of significant accounting policies (continued)

C. Regulatory basis fund types (continued)
Bond and Interest funds – used to account for the accumulation of resources, including tax levies, transfers from other funds and payment of general long-term debt.

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

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

Trust funds – used to report assets held in trust for the benefit of the municipal financial reporting entity (i.e., pension funds, investment trust funds, private purpose trust funds which benefit the municipal reporting entity, scholarship funds, etc.).

Agency funds – used to report assets held by the municipal reporting entity in a purely custodial capacity (i.e., interest clearing fund, payroll clearing fund, etc.).

D. Cash and investments
Cash resources of the individual funds are combined to form a pool of cash and investments which is managed by the District (except for investments in the Kansas Municipal Investment Pool). Cash includes amounts in demand deposits, time deposits and certificates of deposit. Investments of the pooled accounts consist primarily of investments with the Kansas Municipal Investment Pool and U.S. government securities carried at cost, which approximates market value. Interest income earned is allocated as designated by the Board.

E. Property taxes and special assessments
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 counties. The County Appraiser annually determines assessed valuations based on real property transactions as recorded by the Register of Deeds and personal property holdings reported by taxpayers. The County Clerk spreads the annual assessment on the tax rolls and the County Treasurer collects the taxes for all taxing entities within the County.

Taxes are assessed on a calendar-year basis, are levied and become a lien on the property on November 1st of each year. The County Treasurer is the tax collection agent for all taxing entities within the County. Property owners have the option of paying one-half or the full amount of the taxes levied on or before December 20th during the year levied with the balance to be paid on or before May 10th of the ensuing year. State statutes prohibit the County Treasurer from distributing the taxes collected in the year levied prior to January 1st of the ensuing year. One-half of the property taxes are due December 20th and distributed to the District by January 20th to finance a portion of the current year's budget. The second half is due May 10th and distributed to the District by June 5th. The District Treasurer draws available funds from the County Treasurer's office at designated times throughout the year.

1. Summary of significant accounting policies (continued)

F. Interfund transactions

Quasi-external transactions (i.e., transactions that would be treated as receipts or expenditures if they involved organizations external to the governmental unit, such as internal service fund billings to departments) are accounted for as receipts or expenditures. Transactions that constitute reimbursements to a fund for expenditures initially made from it that are properly applicable to another fund, are recorded as expenditures in the reimbursing fund and as reductions of expenditures in the fund that is reimbursed.

All other interfund transactions, except quasi-external transactions and reimbursements, are reported as transfers.

G. Memorandum totals

Total rows on the financial statement are captioned "memorandum only" to indicate that they are presented only to facilitate financial analysis. No consolidated financial information is presented nor are all required disclosures presented for these amounts.

2. Stewardship, compliance and accountability

A. Budgetary information

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

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

If the District is holding a revenue neutral rate hearing, the budget timeline for adoption of the final budget has been adjusted to on or before September 20th. The District held a revenue neutral rate hearing for the current year.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in receipts other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication, the hearing may be held and the governing body may amend the budget at that time. The budget was amended during the year to move expenditure amounts reported for the At Risk (4 Year Old) fund to the correct line item; however, there was no change to the budget authority.

The legal level of budgetary control is the fund level. 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. The Special Education fund exceeded its legal budget authority by $50,290, during the year.

2. Stewardship, compliance and accountability (continued)

A. Budgetary information (continued)
All legal annual operating budgets are prepared using the regulatory basis of accounting. Receipts are recognized when cash is received. Expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments by the District for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. All unencumbered appropriations (legal budget expenditure authority) lapse at year-end.

A legal operating budget is not required for capital project funds, trust funds, agency funds and certain special purpose funds. Spending in funds which are not subject to the legal annual operating budget requirement are controlled by federal regulations, other statutes or by the use of internal spending limits established by the governing body. Special purpose funds not subject to a legal operating budget include:

Contingency Reserve
Student Material Revolving/Textbook Rental
Grant Activity
District Activities

B. Noncompliance with finance-related legal and contractual provisions
References made herein to the statutes are not intended as interpretations of the law, but are offered for consideration of the Kansas Department of Administration's Chief Financial Officer, and interpretation by the County Attorney and the legal representation of the District.

Funds which exceeded their budget authority are discussed in Note 2, item A. There are no known material violations of finance-related legal and contractual provisions including Kansas statutes, regulations, contracts, debt covenants, or other agreements for the year ended June 30, 2024.

3. Detailed note on all funds

A. Deposits and investments
A reconciliation of cash and investments as shown in the composition of cash on the summary of receipts, expenditures and unencumbered cash on Statement 1 is as follows:

Carrying amount of deposits	$ 5,750,049
Cash on hand	4,500
Total cash	$ 5,754,549

The balance of this page is intentionally left blank.

3. Detailed note on all funds (continued)

A. Deposits and investments (continued)

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

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

Concentration of credit risk

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

Custodial credit risk - 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 be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City or the Federal Home Loan Bank of Topeka except during designated "peak periods" when required coverage is 50%. The District does not use designated "peak periods". All deposits were legally secured at June 30, 2024.

At June 30, 2024, the District's carrying amount of deposits was $5,750,049 and the bank balance was $6,001,413. The bank balance was held by one bank resulting in a concentration of credit risk. Of the bank balance, $500,000 was covered by federal depository insurance and $5,501,413 was collateralized with securities held by the pledging financial institution's agents in the District's name. The District's cash deposits by financial institution and category of coverage at year end are as follows:

	Plains State Bank
FDIC coverage	$ 500,000
Pledged securities at market value	6,363,982
Total coverage	$ 6,863,982
Funds on deposit	$ 6,001,413
Funds at risk	$ -

Custodial credit risk - investments

Custodial credit risk for an investment is the risk that in the event of the failure of the issuer or counterparty, the District will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured. The District had no investments of this type at June 30, 2024.

3. Detailed note on all funds (continued)

B. Capital projects

Capital project authorizations with approved change orders compared to expenditures from inception to June 30, 2024, are as follows:

Project	Authorization	Expenditures to Date	Committed
Football field lighting project	$ 171,599	$ 171,599	$ -
HVAC systems - Kismet & Plains Elementary Schools	1,339,000	1,339,000	-
Junior High roof repairs	228,390	-	228,390
Concrete repairs	15,518	15,518	-

C. Long-term debt

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

	Date of Issue	Maximum Rate	Date of Final Maturity	Amount of Issue	Balance July 1, 2023	Additions	Reductions/ Payments	Balance June 30, 2024	Interest Paid
Finance leases payable:									
Energy equipment	03/03/2014	3.70%	12/15/2028	$ 2,250,000	$ 988,018	$ -	$ 168,804	$ 819,214	$ 27,186
Energy services	01/19/2023	0.00%	03/30/2031	267,911	267,911	-	33,489	234,422	-
Land	05/16/2023	4.95%	05/15/2028	785,000	773,334	-	142,078	631,256	35,421
School Accounting System	10/01/2023	3.85%	06/30/2028	39,784	-	39,784	6,130	33,654	-
Total finance leases payable					$ 2,029,263	$ 39,784	$ 350,501	$ 1,718,546	$ 62,607

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

Fiscal Year Ended June 30,	Principal	Interest	Total
2025	$ 364,852	$ 50,980	$ 415,832
2026	378,211	37,903	416,114
2027	392,138	24,264	416,402
2028	391,726	10,051	401,777
2029	124,023	743	124,766
2030-2031	67,596	-	67,596
Total	$ 1,718,546	$ 123,941	$ 1,842,487

Legal debt margin

The debt limit per K.S.A. 72-5457 is fourteen percent of the assessed valuation of taxable tangible property within the District, except that such limitation may be modified as provided in article 54, chapter 72 of the Kansas Statutes Annotated. The amount of debt outstanding does not exceed the statutory limit.

The balance of this page is intentionally left blank.

3. Detailed note on all funds (continued)

D. Interfund transfers

Interfund operating transfers were as follows:

From	To	Amount
General	At Risk (4 Year Old)	$ 111,569
General	At Risk (K-12)	1,030,829
General	Bilingual Education	460,464
General	Capital Outlay	209,988
General	Driver Training	16,525
General	Professional Development	11,694
General	Special Education	501,249
General	Vocational Education	160,000
Supplemental General	At Risk (K-12)	256,200
Supplemental General	Bilingual Education	139,200
Supplemental General	Food Service	290,379
		$ 3,188,097

4. Other information

A. Risk management

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. These risks are covered by commercial insurance purchased from independent third parties. Settled claims from these risks have not exceeded commercial insurance coverage for the past three years.

B. Post-employment health care benefits

Other post-employment benefits

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

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

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.

4. Other information (continued)

C. Compensated absences

The District's policy is to recognize the costs of vacations and other compensated absences when actually paid.

The District's policy regarding leave pay permits employees to accumulate sick leave days at a maximum rate of 12 days per year up to a maximum of 75 days; vacation days accumulate at a maximum rate of 40 days per year up to a maximum of 60 days.

The District allows employees to accumulate and carryover up to 75 sick days and 60 days of unused vacation leave. Unused vacation leave is payable to employees upon their departure from the District's employment and unused sick leave is payable if the employee is eligible to retire. The District has calculated the dollar amount of accumulated vacation and sick leave pay at June 30, 2024, at $73,108.

D. 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 Annual Comprehensive Financial Report which can be found on the KPERS website at www.kpers.org or by writing to KPERS (611 South Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

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

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

4. Other information (continued)

D. Defined benefit pension plan (continued)

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

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

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

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

The State of Kansas is required to contribute the statutory required employer's share except for retired District employees. The District is responsible for the employer's portion of the cost for retired District employees. The District received and remitted amounts equal to the statutory contribution rate, which totaled $794,464 for the year ended June 30, 2024.

Net pension liability: At June 30, 2024, the District's proportionate share of the collective net pension liability reported by KPERS was $7,190,425. The net pension liability was measured as of June 30, 2023, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2022, which was rolled forward to June 30, 2023. The District's proportion of the net pension liability was based on the ratio of the District's contributions to KPERS, relative to the total employer and non-employer contributions of the State/School subgroup within KPERS for the fiscal year ended June 30, 2023. Since the *KMAAG* regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

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

E. Commitments and contingencies

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 is subject to audit. Any disallowed claims resulting from such audits could become a liability of the applicable funds. However, in the opinion of management, any such disallowed claims will not have a material effect on the financial statement of the District at June 30, 2024.

REGULATORY REQUIRED SUPPLEMENTAL INFORMATION

UNIFIED SCHOOL DISTRICT NO. 483
PLAINS, KANSAS
Summary of Expenditures - Actual and Budget
Regulatory Basis
(Budgeted Funds Only)
For the Year Ended June 30, 2024

	Certified Budget	Adjustments to Comply with Legal Max	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
General Funds:					
General	$ 7,451,376	$ (734,198)	$ 6,717,178	$ 6,717,178	$ -
Supplemental General	2,000,000	-	2,000,000	1,824,100	(175,900)
Special Purpose Funds:					
At Risk (4 Year Old)	114,480	-	114,480	111,569	(2,911)
At Risk (K-12)	1,567,733	-	1,567,733	1,285,453	(282,280)
Bilingual Education	717,153	-	717,153	597,080	(120,073)
Capital Outlay	1,357,500	-	1,357,500	1,073,703	(283,797)
Driver Training	19,728	-	19,728	19,728	-
Food Service	972,731	-	972,731	767,098	(205,633)
Professional Development	32,422	-	32,422	9,893	(22,529)
Special Education	753,447	-	753,447	803,737	50,290
Vocational Education	169,860	-	169,860	168,494	(1,366)
KPERS Special Retirement Contribution	953,357	-	953,357	789,446	(163,911)
Recreation Commission	143,100	-	143,100	143,100	-

UNIFIED SCHOOL DISTRICT NO. 483
PLAINS, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Mineral production tax	$ 36,894	$ 15,708	$ 81,000	$ (65,292)
Intergovernmental:				
State aid	6,516,836	6,701,470	7,370,376	(668,906)
Total receipts	6,553,730	6,717,178	$ 7,451,376	$ (734,198)
Expenditures:				
Instruction	1,136,628	1,228,144	$ 1,216,381	$ 11,763
Student support services	211,595	274,064	225,490	48,574
Instructional support staff	90,215	96,340	98,755	(2,415)
General administration	300,203	321,716	335,159	(13,443)
School administration	619,810	659,130	649,213	9,917
Central services	122,986	133,258	126,361	6,897
Operations and maintenance	1,071,649	1,010,676	1,187,891	(177,215)
Transportation	28,544	27,144	28,605	(1,461)
Student transportation supervision	191,302	112,710	91,196	21,514
Vehicle operating services	411,460	326,751	441,847	(115,096)
Vehicle services and maintenance services	-	-	103,000	(103,000)
Other support services	14,642	15,193	15,106	87
Community service operations	10,026	9,734	22,000	(12,266)
Transfers out	2,344,670	2,502,318	2,910,372	(408,054)
Adjustment to comply with legal max	-	-	(734,198)	734,198
Total expenditures	6,553,730	6,717,178	$ 6,717,178	$ -
Receipts over expenditures	-	-		
Unencumbered cash, beginning	-	-		
Unencumbered cash, ending	$ -	$ -		

UNIFIED SCHOOL DISTRICT NO. 483
PLAINS, KANSAS
Supplemental General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Ad valorem tax	$ 1,726,449	$ 1,793,161	$ 1,982,745	$ (189,584)
Delinquent tax	41,331	6,873	36,325	(29,452)
Motor vehicle tax	73,416	87,681	83,649	4,032
Recreational vehicle tax	1,216	1,209	1,152	57
Commercial vehicle tax	6,276	6,006	12,816	(6,810)
Total receipts	1,848,688	1,894,930	$ 2,116,687	$ (221,757)
Expenditures:				
Instruction:				
Salaries	1,116,138	785,164	$ 1,151,731	$ (366,567)
Employee benefits	80,030	118,073	84,053	34,020
Purchased professional and technical services	34,571	16,897	40,000	(23,103)
Supplies	16,653	12,611	25,000	(12,389)
Equipment	-	36,109	-	36,109
Total instruction	1,247,392	968,854	1,300,784	(331,930)
Operations and maintenance:				
Supplies	65,000	104,467	106,495	(2,028)
Vehicle operating services:				
Motor fuel	50,000	65,000	65,000	-
Operating transfers out:				
At Risk (K-12)	251,750	256,200	269,000	(12,800)
Bilingual Education	234,546	139,200	178,400	(39,200)
Food Service	-	290,379	80,321	210,058
Total operating transfers out	486,296	685,779	527,721	158,058
Total expenditures	1,848,688	1,824,100	$ 2,000,000	$ (175,900)
Receipts over expenditures	-	70,830		
Unencumbered cash, beginning	90,000	90,000		
Unencumbered cash, ending	$ 90,000	$ 160,830		

UNIFIED SCHOOL DISTRICT NO. 483
PLAINS, KANSAS
At Risk (4 Year Old) Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Transfer from General	$ 77,536	$ 111,569	$ 114,480	$ (2,911)
Expenditures:				
Instruction:				
Salaries	68,649	94,535	$ 95,685	$ (1,150)
Employee benefits	5,105	12,916	15,013	(2,097)
Purchased professional and technical services	-	552	-	552
Supplies	3,052	3,187	3,052	135
Equipment	730	379	730	(351)
Total expenditures	77,536	111,569	$ 114,480	$ (2,911)
Receipts over expenditures	-	-		
Unencumbered cash, beginning	-	-		
Unencumbered cash, ending	$ -	$ -		

UNIFIED SCHOOL DISTRICT NO. 483
PLAINS, KANSAS
At Risk (K-12) Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Transfer from General	$ 1,030,260	$ 1,030,829	$ 1,198,733	$ (167,904)
Transfer from Supplemental General	251,750	256,200	269,000	(12,800)
Total receipts	1,282,010	1,287,029	$ 1,467,733	$ (180,704)
Expenditures:				
Instruction:				
Salaries	1,084,076	1,105,052	$ 1,275,560	$ (170,508)
Employee benefits	77,332	163,784	85,811	77,973
Purchased professional and technical services	27,123	10,687	40,000	(29,313)
Supplies	36,794	5,405	40,000	(34,595)
Equipment	56,685	525	126,362	(125,837)
Total expenditures	1,282,010	1,285,453	$ 1,567,733	$ (282,280)
Receipts over expenditures	-	1,576		
Unencumbered cash, beginning	100,000	100,000		
Unencumbered cash, ending	$ 100,000	$ 101,576		

UNIFIED SCHOOL DISTRICT NO. 483
PLAINS, KANSAS
Bilingual Education Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Transfer from General	$ 234,547	$ 460,464	$ 474,899	$ (14,435)
Transfer from Supplemental General	234,546	139,200	178,400	(39,200)
Total receipts	469,093	599,664	$ 653,299	$ (53,635)
Expenditures:				
Instruction:				
Salaries	389,962	542,993	$ 568,854	$ (25,861)
Employee benefits	27,954	38,343	35,000	3,343
Purchased professional and technical services	16,088	5,466	53,299	(47,833)
Other purchased services	-	19	-	19
Supplies	21,353	6,874	35,000	(28,126)
Equipment	13,736	3,385	25,000	(21,615)
Total expenditures	469,093	597,080	$ 717,153	$ (120,073)
Receipts over expenditures	-	2,584		
Unencumbered cash, beginning	120,000	120,000		
Unencumbered cash, ending	$ 120,000	$ 122,584		

UNIFIED SCHOOL DISTRICT NO. 483
PLAINS, KANSAS
Capital Outlay Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Ad valorem tax	$ 653,697	$ 706,543	$ 725,159	$ (18,616)
Delinquent tax	15,291	2,505	13,712	(11,207)
Motor vehicle tax	32,322	33,437	31,917	1,520
Recreational vehicle tax	495	459	440	19
Commercial vehicle tax	2,738	2,272	4,890	(2,618)
Interest	21,933	87,370	-	87,370
Other	-	68,666	-	68,666
Transfer from General	118,000	209,988	118,000	91,988
Total receipts	844,476	1,111,240	$ 894,118	$ 217,122
Expenditures:				
Student support services	42,519	95,240	$ 100,000	$ (4,760)
Operations and maintenance	639,970	545,148	660,000	(114,852)
Transportation	138,775	158,184	145,000	13,184
Facilities acquisition and construction	383,736	275,131	452,500	(177,369)
Total expenditures	1,205,000	1,073,703	$ 1,357,500	$ (283,797)
Receipts over (under) expenditures	(360,524)	37,537		
Unencumbered cash, beginning	2,008,223	1,647,699		
Unencumbered cash, ending	$ 1,647,699	$ 1,685,236		

UNIFIED SCHOOL DISTRICT NO. 483
PLAINS, KANSAS
Driver Training Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Intergovernmental:				
State aid	$ 8,518	$ 6,525	$ 6,210	$ 315
Driver education fees	4,700	5,100	3,900	1,200
Transfer from General	-	16,525	10,000	6,525
Total receipts	13,218	28,150	$ 20,110	$ 8,040
Expenditures:				
Instruction:				
Salaries	15,115	17,082	$ 16,199	$ 883
Employee benefits	1,164	1,307	1,239	68
Purchased professional and technical services	92	104	92	12
Vehicle operations and maintenance services	2,198	1,235	2,198	(963)
Total expenditures	18,569	19,728	$ 19,728	$ -
Receipts over (under) expenditures	(5,351)	8,422		
Unencumbered cash, beginning	27,297	21,946		
Unencumbered cash, ending	$ 21,946	$ 30,368		

UNIFIED SCHOOL DISTRICT NO. 483
PLAINS, KANSAS
Food Service Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Intergovernmental:				
Federal aid	$ 422,495	$ 402,556	$ 375,086	$ 27,470
State aid	4,002	4,018	3,066	952
Charges for services	91,058	94,462	184,535	(90,073)
Transfer from General	189,304	-	109,679	(109,679)
Transfer from Supplemental General	-	290,379	80,321	210,058
Total receipts	706,859	791,415	$ 752,687	$ 38,728
Expenditures:				
Operations and maintenance:				
Purchased property services	1,781	1,478	$ 2,500	$ (1,022)
Supplies	7,570	5,840	11,000	(5,160)
Total operations and maintenance	9,351	7,318	13,500	(6,182)
Food service operation:				
Salaries	217,864	221,625	305,370	(83,745)
Employee benefits	49,072	63,139	63,861	(722)
Supplies	458,164	468,983	554,500	(85,517)
Equipment	11,946	5,674	15,000	(9,326)
Other	17,522	359	20,500	(20,141)
Total food service operation	754,568	759,780	959,231	(199,451)
Total expenditures	763,919	767,098	$ 972,731	$ (205,633)
Receipts over (under) expenditures	(57,060)	24,317		
Unencumbered cash, beginning	277,104	220,044		
Unencumbered cash, ending	$ 220,044	$ 244,361		

UNIFIED SCHOOL DISTRICT NO. 483
PLAINS, KANSAS
Professional Development Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Intergovernmental:				
State aid	$ 1,198	$ 1,727	$ 3,750	$ (2,023)
Other	-	250	-	250
Transfer from General	20,000	11,694	10,000	1,694
Total receipts	21,198	13,671	$ 13,750	$ (79)
Expenditures:				
Instructional support staff:				
Purchased professional and technical services	4,096	2,440	$ 18,000	$ (15,560)
Other purchased services	4,063	6,337	9,174	(2,837)
Supplies	2,137	1,116	5,248	(4,132)
Total expenditures	10,296	9,893	$ 32,422	$ (22,529)
Receipts over expenditures	10,902	3,778		
Unencumbered cash, beginning	10,320	21,222		
Unencumbered cash, ending	$ 21,222	$ 25,000		

UNIFIED SCHOOL DISTRICT NO. 483
PLAINS, KANSAS
Special Education Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Other	$ 20,893	$ 12,183	$ -	$ 12,183
Transfer from General	525,023	501,249	714,581	(213,332)
Total receipts	545,916	513,432	$ 714,581	$ (201,149)
Expenditures:				
Instruction:				
Salaries	3,961	9,412	$ 3,961	$ 5,451
Employee benefits	220	1,083	220	863
Other purchased services	734,541	778,574	734,541	44,033
Supplies	6,805	1,561	5,292	(3,731)
Equipment	1,014	4,968	1,014	3,954
Total instruction	746,541	795,598	745,028	50,570
Vehicle operating services:				
Salaries	3,988	6,890	3,988	2,902
Employee benefits	727	911	727	184
Other purchased services	265	99	265	(166)
Supplies	3,438	239	3,439	(3,200)
Total vehicle operating services	8,418	8,139	8,419	(280)
Total expenditures	754,959	803,737	$ 753,447	$ 50,290
Receipts under expenditures	(209,043)	(290,305)		
Unencumbered cash, beginning	919,519	710,476		
Unencumbered cash, ending	$ 710,476	$ 420,171		

UNIFIED SCHOOL DISTRICT NO. 483
PLAINS, KANSAS
Vocational Education Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Intergovernmental:				
State aid	$ 5,360	$ 4,076	$ 4,500	$ (424)
Transfer from General	150,000	160,000	160,000	-
Total receipts	155,360	164,076	$ 164,500	$ (424)
Expenditures:				
Instruction:				
Salaries	127,625	134,340	$ 134,340	$ -
Employee benefits	10,393	19,525	11,347	8,178
Purchased professional and technical services	2,548	1,194	3,000	(1,806)
Supplies	5,069	2,618	10,135	(7,517)
Equipment	-	508	-	508
Total instruction	145,635	158,185	158,822	(637)
Operations and maintenance:				
Supplies	4,365	5,896	11,038	(5,142)
Student transportation services:				
Salaries	-	4,099	-	4,099
Employee benefits	-	314	-	314
Total student transportation services	-	4,413	-	4,413
Total expenditures	150,000	168,494	$ 169,860	$ (1,366)
Receipts over (under) expenditures	5,360	(4,418)		
Unencumbered cash, beginning	-	5,360		
Unencumbered cash, ending	$ 5,360	$ 942		

UNIFIED SCHOOL DISTRICT NO. 483
PLAINS, KANSAS
KPERS Special Retirement Contribution Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Intergovernmental:				
State aid	$ 794,464	$ 789,446	$ 953,357	$ (163,911)
Expenditures:				
Instruction	501,154	495,010	$ 601,024	$ (106,014)
Student support	29,910	33,519	35,846	(2,327)
Instructional support	9,684	10,050	11,631	(1,581)
General administration	28,634	26,652	34,321	(7,669)
School administration	70,569	68,800	84,658	(15,858)
Central services	14,939	16,665	17,923	(1,258)
Operations and maintenance	56,871	56,883	68,260	(11,377)
Student transportation services	53,296	50,750	63,970	(13,220)
Food services	29,407	31,117	35,724	(4,607)
Total expenditures	794,464	789,446	$ 953,357	$ (163,911)
Receipts over expenditures	-	-		
Unencumbered cash, beginning	-	-		
Unencumbered cash, ending	$ -	$ -		

UNIFIED SCHOOL DISTRICT NO. 483
PLAINS, KANSAS
Contingency Reserve Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

	Prior Year Actual	Current Year Actual
Receipts:		
Transfer from General	$ -	$ -
Expenditures:		
Transfer to Supplemental General	-	-
Receipts over expenditures	-	-
Unencumbered cash, beginning	700,000	700,000
Unencumbered cash, ending	$ 700,000	$ 700,000

UNIFIED SCHOOL DISTRICT NO. 483
PLAINS, KANSAS
Student Material Revolving/Textbook Rental Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

	Prior Year Actual	Current Year Actual
Receipts:		
Fees	$ 42,500	$ 50,797
Transfer from Grant Activity	35,045	-
Total receipts	77,545	50,797
Expenditures:		
Instruction:		
Supplies	20,184	5,228
Student support services:		
Supplies	7,525	2,841
Total expenditures	27,709	8,069
Receipts over expenditures	49,836	42,728
Unencumbered cash, beginning	322,596	372,432
Unencumbered cash, ending	$ 372,432	$ 415,160

UNIFIED SCHOOL DISTRICT NO. 483
PLAINS, KANSAS
Grant Activity
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

	Education Stabilization Fund (ESSER & GEER)	Kansas Preschool Pilot
Receipts:		
Intergovernmental:		
Federal aid	$ 763,484	$ -
State aid	-	8,584
Other	-	52,148
Total receipts	763,484	60,732
Expenditures:		
Instruction:		
Salaries	61,383	-
Employee benefits	11,962	-
Purchased professional and technical services	79,043	-
Supplies	48,997	71,475
Support services:		
Supplies	-	-
Purchased professional and technical services	-	2,087
Student support services:		
Salaries	5,296	-
Transfer out	-	-
Total expenditures	206,681	73,562
Receipts over (under) expenditures	556,803	(12,830)
Unencumbered cash (deficit), beginning	(517,795)	30,066
Unencumbered cash (deficit), ending	$ 39,008	$ 17,236

(continued)

Title I Low Income	Title II-A Supporting Effective Instruction	Title III English Language Acquisition	Title IV-A Student Support	Total (Memorandum Only)	Total Prior Year
$ 169,304	$ 19,262	$ 25,284	$ 19,036	$ 996,370	$ 1,111,603
-	-	-	-	8,584	10,689
-	-	-	-	52,148	636,647
169,304	19,262	25,284	19,036	1,057,102	1,758,939
149,247	16,577	21,708	16,163	265,078	300,330
20,057	2,685	3,466	2,873	41,043	24,638
-	-	110	-	79,153	75,947
-	-	-	-	120,472	1,727,771
-	-	-	-	-	3,574
-	-	-	-	2,087	-
-	-	-	-	5,296	64,431
-	-	-	-	-	35,045
169,304	19,262	25,284	19,036	513,129	2,231,736
-	-	-	-	543,973	(472,797)
-	-	-	-	(487,729)	(14,932)
$ -	$ -	$ -	$ -	$ 56,244	$ (487,729)

UNIFIED SCHOOL DISTRICT NO. 483
PLAINS, KANSAS
Recreation Commission Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Ad valorem tax	$ 130,074	$ 132,000	$ 135,531	$ (3,531)
Delinquent tax	3,793	601	2,727	(2,126)
Motor vehicle tax	7,413	7,168	6,950	218
Recreational vehicle tax	113	96	96	-
Commercial vehicle tax	616	462	1,065	(603)
Total receipts	142,009	140,327	$ 146,369	$ (6,042)
Expenditures:				
Operations and maintenance	136,800	143,100	$ 143,100	$ -
Receipts over (under) expenditures	5,209	(2,773)		
Unencumbered cash, beginning	1,121	6,330		
Unencumbered cash, ending	$ 6,330	$ 3,557		

UNIFIED SCHOOL DISTRICT NO. 483
PLAINS, KANSAS
Scholarship Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

	Prior Year Actual	Current Year Actual
Receipts:		
Scholarships and memorials	$ 31,000	$ 34,680
Expenditures:		
Instruction support staff	33,705	26,425
Receipts over (under) expenditures	(2,705)	8,255
Unencumbered cash, beginning	108,846	106,141
Unencumbered cash, ending	$ 106,141	$ 114,396

UNIFIED SCHOOL DISTRICT NO. 483
PLAINS, KANSAS
Student Activity Funds
Schedule of Receipts and Disbursements
Regulatory Basis
For the Year Ended June 30, 2024

	Balance July 1, 2023	Cash Receipts	Cash Disburse-ments	Balance June 30, 2024
Student Organization Accounts				
High School				
Band Club	$ 16,093	$ 8,585	$ 15,244	$ 9,434
Drama Club	587	100	-	687
FCCLA	8,339	7,669	7,877	8,131
FFA	19,459	34,668	36,668	17,459
Fellowship for Christian Athletes	741	800	410	1,131
Food Service	-	706	706	-
Forensics	76	953	671	358
Kays	2,851	6,261	6,552	2,560
Library Club	560	-	-	560
Mass Media	9	-	-	9
Mustang Singers	4,797	1,104	1,685	4,216
National Honor Society	3,822	6,395	5,447	4,770
Sales Tax	-	4,769	4,646	123
Scholars' Bowl	688	420	518	590
Strength and Conditioning	4,947	5,427	3,477	6,897
Student Council	1,640	5,317	5,488	1,469
Video Production	1,843	9	-	1,852
Boys Basketball	4,915	13,799	16,836	1,878
Girls Basketball	4,642	10,500	10,384	4,758
Cheerleaders	2,294	4,108	3,469	2,933
Cross Country Team	1	286	254	33
Football Team	1,222	2,090	1,395	1,917
Golf	253	1,841	2,022	72
Track	3,468	3,292	2,887	3,873
Volleyball Team	1,997	5,305	1,385	5,917
Class of 2025	521	19,647	16,072	4,096
Class of 2024	7,410	110	2,837	4,683
Class of 2023	2,629	-	1,707	922
Class of 2022	137	-	-	137
Class of 2021	1,038	-	-	1,038
Class of 2020	1,573	-	-	1,573
Class of 2019	485	-	-	485
Class of 2018	861	-	-	861
Total High School	99,898	144,161	148,637	95,422
Junior High School				
Life Skills	460	-	-	460
NJHS	852	442	1,019	275
Sales Tax	-	1,070	900	170
Special Ed Concessions	-	12,265	12,265	-
Special Ed Class	718	715	716	717
Boys Basketball	560	2,420	2,617	363
Girls Basketball	1,062	5,381	4,622	1,821
Cheerleaders	1,073	964	749	1,288
Football	708	1,311	1,087	932
Track	234	1,060	884	410
Girls Volleyball	1,501	1,667	2,100	1,068
Total Junior High School	7,168	27,295	26,959	7,504

(continued)

UNIFIED SCHOOL DISTRICT NO. 483
PLAINS, KANSAS
Student Activity Funds
Schedule of Receipts and Disbursements
Regulatory Basis
For the Year Ended June 30, 2024

	Balance July 1, 2023	Cash Receipts	Cash Disburse-ments	Balance June 30, 2024
(continued)				
Student Organization Accounts				
Kismet Elementary School				
Concessions	$ 203	$ -	$ -	$ 203
Library	2,099	-	-	2,099
Total Kismet Elementary School	2,302	-	-	2,302
Plains Elementary School				
Band/Music	1,358	40	104	1,294
Box Tops	1,435	13	289	1,159
Concessions	1,010	-	-	1,010
Flower Account	384	-	100	284
Food Service	-	2,748	1,775	973
Library	1,015	2,347	2,115	1,247
Mustang Mentors	214	371	190	395
Sales Tax	-	112	85	27
Total Plains Elementary School	5,416	5,631	4,658	6,389
Total Student Organization Accounts	$ 114,784	$ 177,087	$ 180,254	$ 111,617

UNIFIED SCHOOL DISTRICT NO. 483
PLAINS, KANSAS
District Activity Funds
Schedule of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended June 30, 2024

	Unencumbered Cash Balance July 1, 2023	Receipts	Expenditures	Unencumbered Cash Balance June 30, 2024	Outstanding Encumbrances and Accounts Payable	Treasurer's Cash Balance June 30, 2024
Gate Receipts						
High School Athletics	$ 1,002	$ 16,254	$ 15,775	$ 1,481	$ -	$ 1,481
Junior High Athletics	557	450	680	327	-	327
Total Gate Receipts	1,559	16,704	16,455	1,808	-	1,808
High School Projects						
Yearbook	1,553	2,553	1,303	2,803	-	2,803
Softball	3,541	6,842	3,720	6,663	-	6,663
Student Athletics	1,421	320	277	1,464	-	1,464
Total High School Projects	6,515	9,715	5,300	10,930	-	10,930
Student Services						
High School	11,485	6,584	2,992	15,077	-	15,077
Junior High	3,903	2,700	3,000	3,603	-	3,603
Kismet Elementary	9,547	351	470	9,428	-	9,428
Plains Elementary	450	1,187	1,141	496	-	496
Total Student Services	25,385	10,822	7,603	28,604	-	28,604
Total District Activity Funds	$ 33,459	$ 37,241	$ 29,358	$ 41,342	$ -	$ 41,342

SUPPLEMENTAL INFORMATION

UNIFIED SCHOOL DISTRICT NO. 483
PLAINS, KANSAS
General Fund
Schedule of Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Instruction:				
Salaries	$ 563,106	$ 742,381	$ 627,928	$ 114,453
Employee benefits	369,182	219,007	379,663	(160,656)
Purchased professional and technical services	7,375	9,804	3,088	6,716
Other purchased services	33,289	36,565	33,290	3,275
Supplies	19,064	50,956	17,412	33,544
Equipment	3,305	14,054	5,000	9,054
Other	141,307	155,377	150,000	5,377
Total instruction	1,136,628	1,228,144	1,216,381	11,763
Student support services:				
Salaries	185,024	232,849	193,390	39,459
Employee benefits	20,528	35,223	22,100	13,123
Other purchased services	47	692	-	692
Supplies	5,996	5,300	10,000	(4,700)
Total student support services	211,595	274,064	225,490	48,574
Instructional support staff:				
Salaries	71,754	70,687	75,455	(4,768)
Employee benefits	14,750	19,171	19,800	(629)
Supplies	3,711	6,482	3,500	2,982
Total instructional support staff	90,215	96,340	98,755	(2,415)
General administration:				
Salaries	202,778	213,168	212,000	1,168
Employee benefits	28,389	29,781	37,300	(7,519)
Purchased professional and technical services	63,177	73,636	80,000	(6,364)
Other purchased services	862	1,370	862	508
Supplies	4,997	3,761	4,997	(1,236)
Total general administration	300,203	321,716	335,159	(13,443)
School administration:				
Salaries	509,420	544,705	526,824	17,881
Employee benefits	85,936	88,373	88,158	215
Other purchased services	24,454	24,821	34,231	(9,410)
Supplies	-	1,231	-	1,231
Total school administration	619,810	659,130	649,213	9,917

(continued)

UNIFIED SCHOOL DISTRICT NO. 483
PLAINS, KANSAS
General Fund
Schedule of Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
(continued)				
Central services:				
Salaries	$ 107,846	$ 115,162	$ 111,254	$ 3,908
Employee benefits	15,140	15,916	15,107	809
Other purchased services	-	2,180	-	2,180
Total central services	122,986	133,258	126,361	6,897
Operations and maintenance:				
Salaries	508,025	543,191	524,079	19,112
Employee benefits	150,233	139,163	158,692	(19,529)
Purchased property services	74,814	36,146	89,000	(52,854)
Other purchased services	124,328	165,200	135,000	30,200
Supplies	214,249	126,976	281,120	(154,144)
Total operations and maintenance	1,071,649	1,010,676	1,187,891	(177,215)
Transportation:				
Purchased property services	2,413	1,976	2,413	(437)
Other purchased services	1,797	1,875	1,797	78
Supplies	17,895	17,049	17,895	(846)
Other	6,439	6,244	6,500	(256)
Total transportation	28,544	27,144	28,605	(1,461)
Student transportation services:				
Salaries	75,974	78,085	78,375	(290)
Employee benefits	12,660	13,708	12,821	887
Supplies	102,668	20,917	-	20,917
Total student transportation services	191,302	112,710	91,196	21,514
Vehicle operating services:				
Salaries	299,927	263,281	309,405	(46,124)
Employee benefits	38,293	30,254	38,294	(8,040)
Other purchased services	22,148	20,649	22,148	(1,499)
Motor fuel	51,092	12,567	72,000	(59,433)
Total vehicle operating services	411,460	326,751	441,847	(115,096)
Vehicle services and maintenance services:				
Supplies	-	-	103,000	(103,000)

(continued)

UNIFIED SCHOOL DISTRICT NO. 483
PLAINS, KANSAS
General Fund
Schedule of Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
(continued)				
Other support services:				
Salaries	$ 13,647	$ 14,190	$ 14,078	$ 112
Employee benefits	995	1,003	1,028	(25)
Total other support services	14,642	15,193	15,106	87
Community service operations	10,026	9,734	22,000	(12,266)
Operating transfers out:				
At Risk (4 Year Old)	77,536	111,569	114,480	(2,911)
At Risk (K-12)	1,030,260	**1,030,829**	1,198,733	(167,904)
Bilingual Education	234,547	**460,464**	474,899	(14,435)
Capital Outlay	118,000	209,988	118,000	91,988
Food Service	189,304	-	109,679	(109,679)
Drivers Education	-	16,525	10,000	6,525
Professional Development	20,000	11,694	10,000	1,694
Special Education	525,023	501,249	714,581	(213,332)
Vocational Education	150,000	160,000	160,000	-
Total operating transfers out	2,344,670	2,502,318	2,910,372	(408,054)
Adjustment to comply with legal max	-	-	(734,198)	734,198
Total expenditures	$ 6,553,730	$ 6,717,178	$ 6,717,178	$ -

UNIFIED SCHOOL DISTRICT NO. 483
PLAINS, KANSAS
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2024

Federal Agency / Program	Federal Assistance Listing Number	Federal Agency or Pass-Through Grant Number	Passed through to Subrecipients	Expenditures	
U.S. Department of Agriculture					
Passed through Kansas Department of Education:					
Child Nutrition Cluster:					
School Breakfast Program	10.553		$ -	$ 93,618	
National School Lunch Program	10.555		-	281,850	
Summer Food Service Program for Children	10.559		-	22,208	$ 397,676
Local Food for Schools Cooperative Agreement Program	10.185		-		4,730
Team Nutrition Grants	10.574		-		150
Total U.S. Department of Agriculture					**402,556**
U.S. Department of Education					
Passed through Kansas Department of Education:					
Title I Grants to Local Educational Agencies:					
Title I	84.010	S010A230016	-		169,304
English Language Acquisition State Grants:					
Title III - English Language Learners	84.365	S365A230016	-		25,284
Supporting Effective Instruction State Grants:					
Title II-A - Supporting Effective Instruction	84.367	S367A230015	-		19,262
Student Support and Academic Enrichment Program:					
Title IV Part A	84.424A	S424A230017	-		19,036
COVID-19 Education Stabilization Fund:					
Governor's Emergency Education Relief Fund (GEER II)	84.425C	S425V210046	-	112	
Elementary and Secondary School Emergency Relief Fund (ESSER II)	84.425D	S425D210002	-	47,809	
Elementary and Secondary School Emergency Relief Fund (ARP ESSER)	84.425U	S425D210002	-	662,285	710,206
Total U.S. Department of Education					**943,092**
U.S. Department of Health and Human Services					
Passed through Kansas Department of Health and Environment:					
Children's Health Insurance Program	93.767		1,071		1,071
Medical Assistance Program	93.778		35,355		35,355
Total U.S. Department of Health and Human Services					**36,426**
TOTAL FEDERAL GRANTS					**$ 1,382,074**

The accompanying Notes to Schedule of Expenditures of Federal Awards are an integral part of this statement.

UNIFIED SCHOOL DISTRICT NO. 483
PLAINS, KANSAS
Notes to Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2024

1. General
The accompanying Schedule of Expenditures of Federal Awards presents the activity of all federal financial assistance programs of Unified School District No. 483, Plains, Kansas, a municipality. The District's reporting entity is defined in Note 1 to the District's regulatory basis financial statement. All federal financial assistance received directly from federal agencies as well as federal financial assistance passed through other government agencies is included on the schedule.

2. Basis of accounting
The accompanying Schedule of Expenditures of Federal Awards is presented on a basis of accounting which demonstrates compliance with the cash basis and budget laws of Kansas, using the regulatory basis of accounting, which is described in Note 1 to the District's regulatory basis financial statement. However, no encumbrances are included in the expenditures for federal programs.

3. Relationship to regulatory basis financial statements
Federal award expenditures are reported in the District's regulatory basis financial statement as follows:

Special Purpose Funds:		
Food Service (Schedule 2-H):		
Food service operation	$	402,556
Special Education (Schedule 2-J):		
Instruction - Other purchased services		12,691
Grant Activity (Schedule 2-O):		
Total expenditures		513,129
Plus prior year encumbrances		511,099
Less current year encumbrances		(7,574)
Less expenditures from other sources		(60,732)
Kansas Preschool Pilot expenditures in excess of receipts		(12,830)
Grant awards paid direct to subrecipients		23,735
Total expenditures of federal awards	$	1,382,074

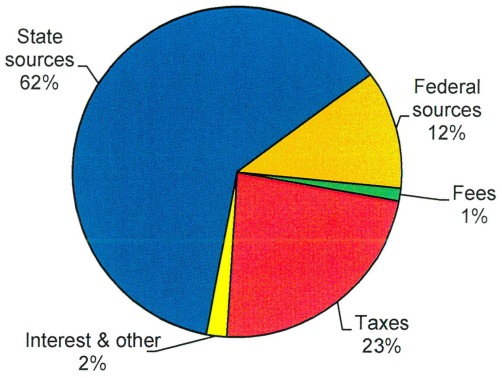
4. De minimis cost rate
The District has not elected to use the 10% de minimis cost rate.

5. National School Lunch Program
The unencumbered cash balance in the Food Service fund at June 30, 2024, is local money. Federal and state funds included in the Food Service fund are expended first.

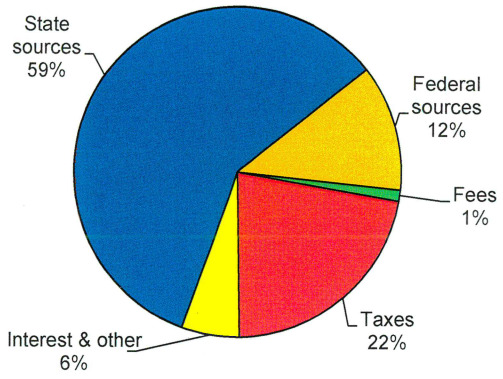
OTHER INFORMATION

UNIFIED SCHOOL DISTRICT NO. 483
PLAINS, KANSAS
Comparison of Receipts
For the Years Ended June 30

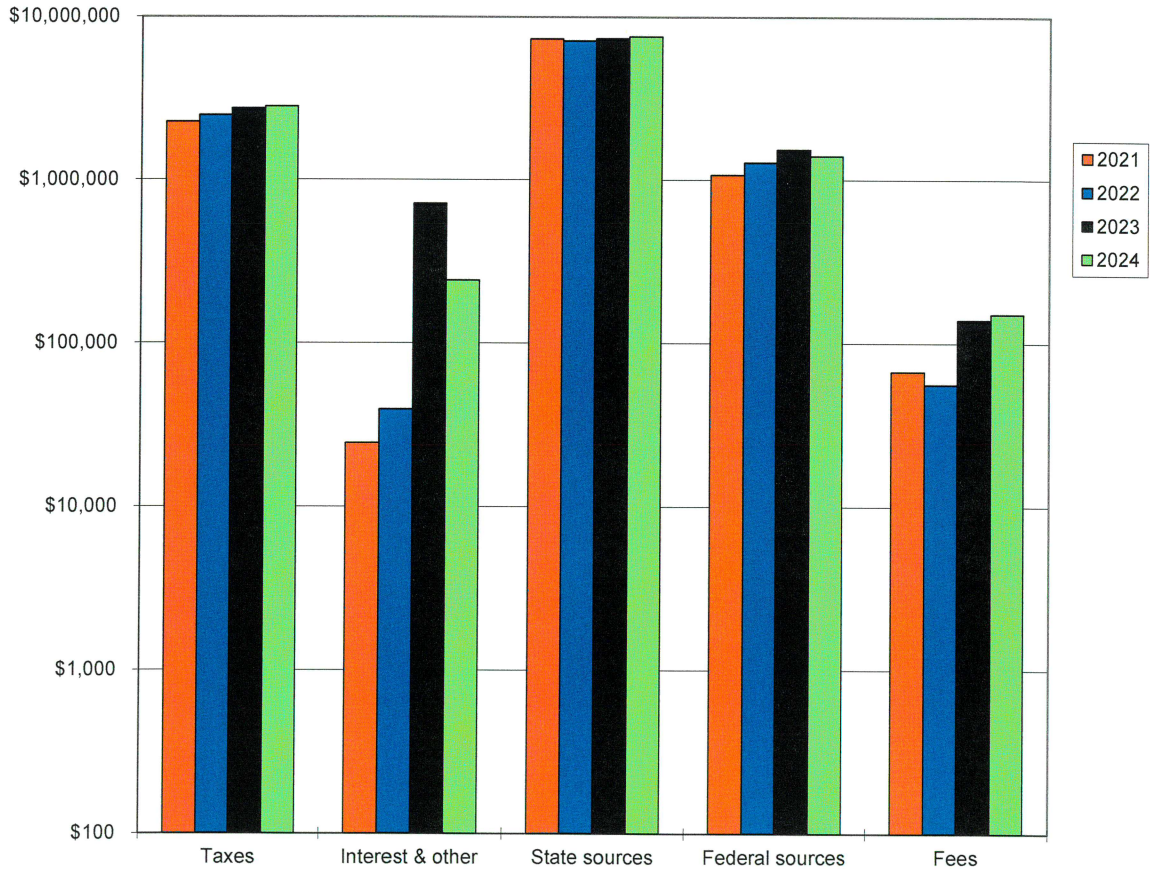
2024 Receipts - All Funds
(excluding transfers between funds)



2023 Receipts - All Funds
(excluding transfers between funds)

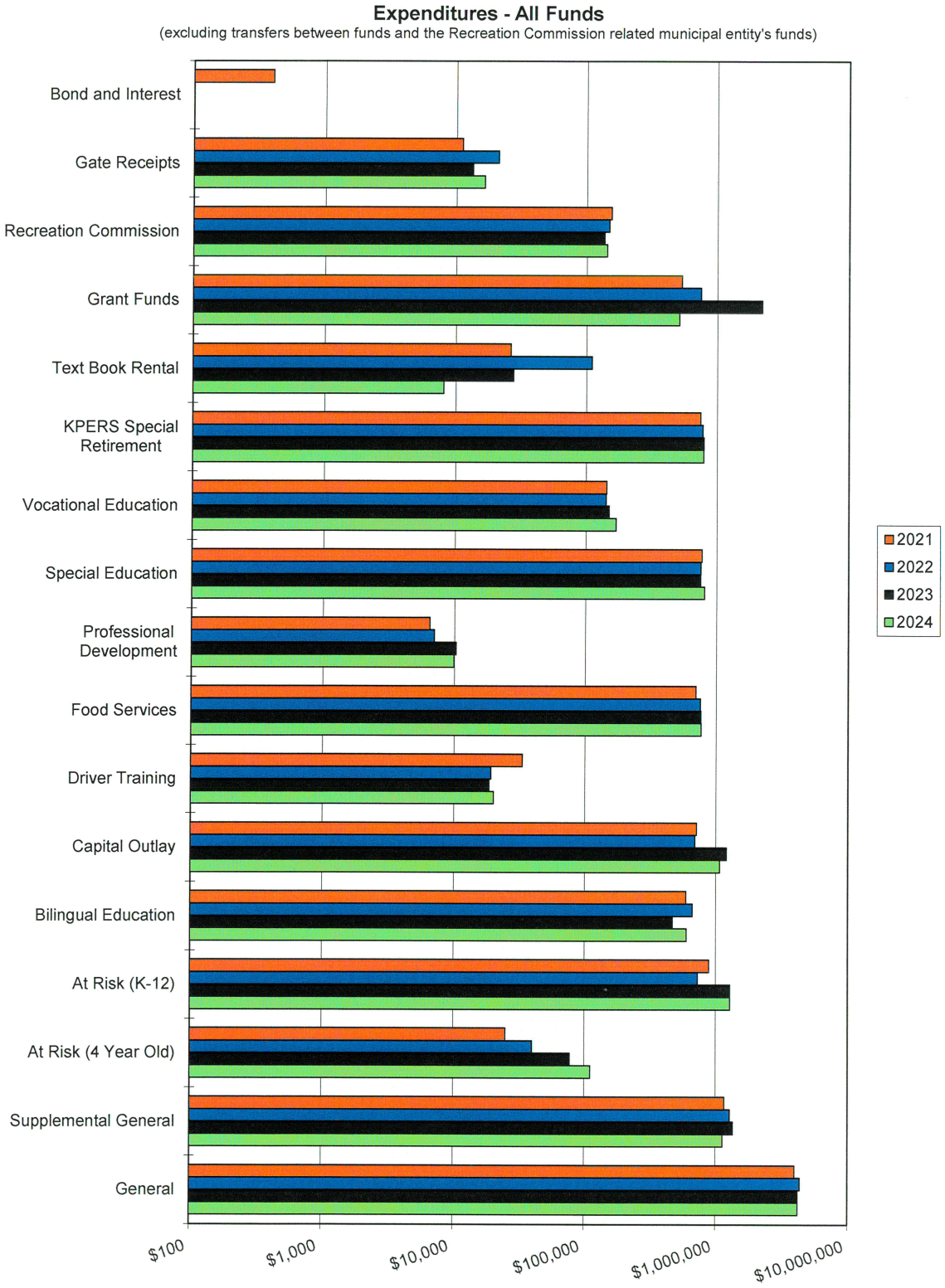


Comparison of Receipts - All Funds
(excluding transfers between funds)



Note: Vertical axis is in multiples of 10

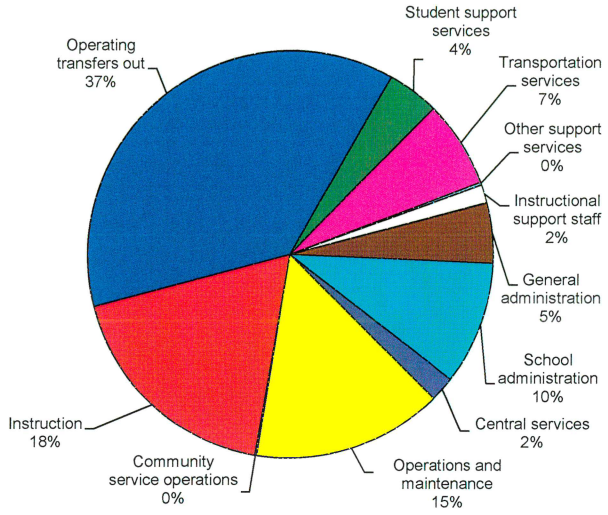
UNIFIED SCHOOL DISTRICT NO. 483
PLAINS, KANSAS
Comparison of Expenditures
For the Years Ended June 30



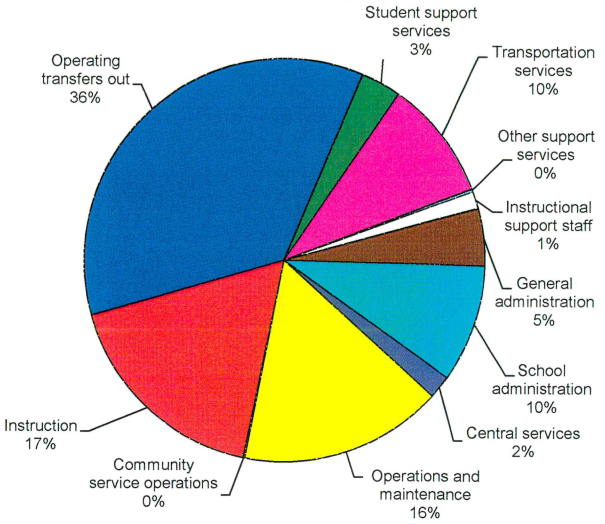
Note: Horizontal axis is in multiples of 10

UNIFIED SCHOOL DISTRICT NO. 483
PLAINS, KANSAS
Comparison of Expenditures Subject to Legal Max - General Fund
For the Year Ended June 30

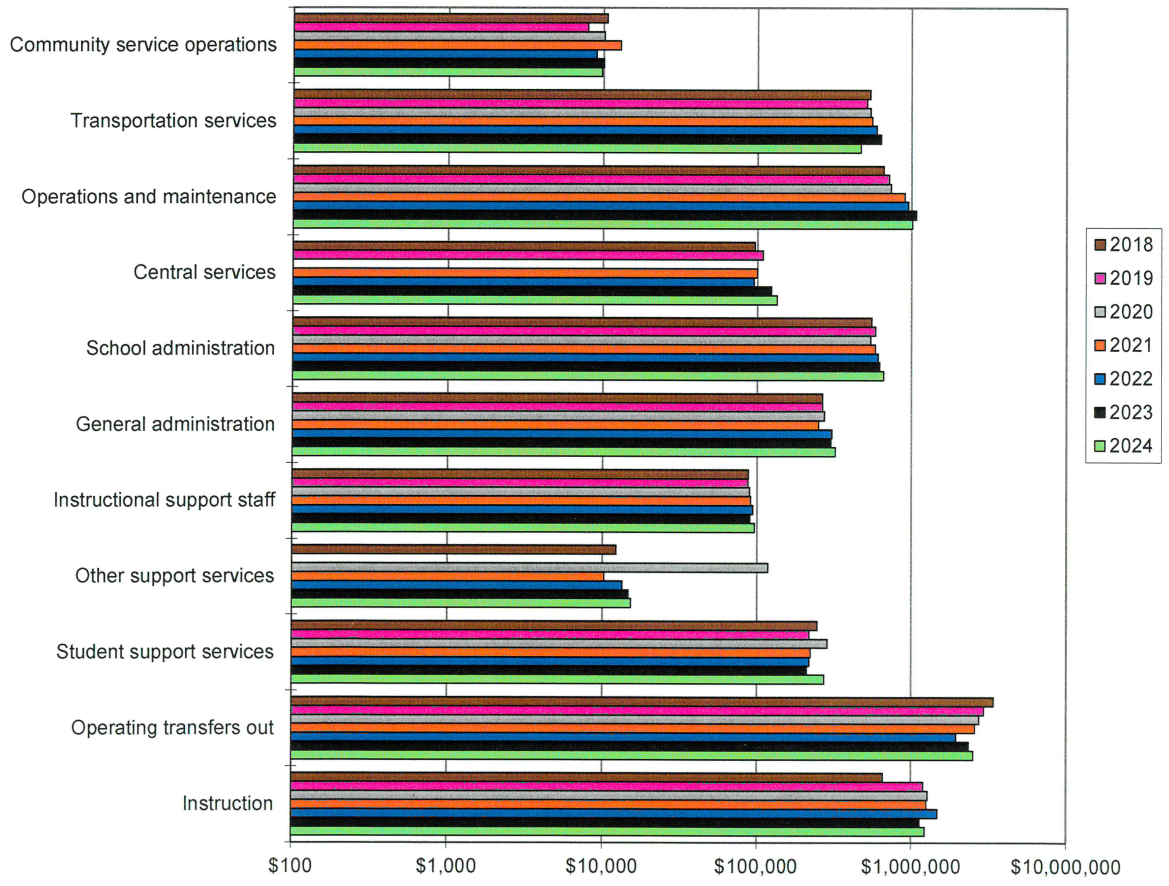
2024 Expenditures
General Fund



2023 Expenditures
General Fund



Comparison of Expenditures
General Fund



Note: Horizontal axis is in multiples of 10

APPENDIX - SINGLE AUDIT

LEWIS, HOOPER & DICK LLC
certified public accountants

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

Board of Education
Unified School District No. 483
Plains, Kansas 67869

We have audited, in accordance with auditing standards generally accepted in the United States of America, the *Kansas Municipal Audit and Accounting Guide (KMAAG)*, and the standards applicable to financial audits contained in *Government Auditing Standards (GAS)* issued by the Comptroller General of the United States, the regulatory basis financial statement of Unified School District No. 483, Plains, Kansas (the District), a municipality, as of and for the year ended June 30, 2024, and the related notes to the financial statement, which collectively comprise the District's financial statement, and have issued our report thereon dated October 7, 2024. The District prepares its financial statement on a regulatory basis of accounting that demonstrates compliance with the cash basis and budget laws of the State of Kansas, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

Report on Internal Control over Financial Reporting

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

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statement will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statement is free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statement. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *GAS*.

Purpose of this Report

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

Lewis, Hooper + Dick, LLC

LEWIS, HOOPER & DICK, LLC

October 7, 2024

LEWIS, HOOPER & DICK LLC
certified public accountants

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH THE UNIFORM GUIDANCE

Board of Education
Unified School District No. 483
Plains, Kansas 67869

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Unified School District No. 483, Plains, Kansas's (the District), a municipality, compliance with the types of compliance requirements identified as subject to audit in the U.S. Office of Management and Budget (OMB) *Compliance Supplement* that could have a direct and material effect on each of the District's major federal programs for the year ended June 30, 2024. The District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

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

Basis for Opinion on Each Major Federal Program

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

We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the District's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of

laws, statutes, regulations, rules and provision of contracts or grant agreements applicable to the District's federal programs.

Auditor's Responsibility for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the District's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore it is not a guarantee that an audit conducted in accordance with GAAS, the *KMAAG*, *GAS,* and the *Uniform Guidance* will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the District's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, the *KMAAG*, *GAS,* and the *Uniform Guidance*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the District's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the District's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the *Uniform Guidance*, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control over compliance. Accordingly, no such opinion is expressed.

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

Report on Internal Control Over Compliance

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or 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.

Lewis, Hooper + Dick, LLC

LEWIS, HOOPER & DICK, LLC

October 7, 2024

UNIFIED SCHOOL DISTRICT NO. 483
PLAINS, KANSAS
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2024

I. SUMMARY OF AUDITOR'S RESULTS

A. Financial Statement

- Type of auditor's report issued: Adverse (GAAP Basis)
  Unmodified (Regulatory Basis)

- Internal control over financial reporting as reported in the INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*:

Are any material weaknesses identified?	No
Are any significant deficiencies identified?	None reported
Is any noncompliance material to financial statement noted?	No

B. Federal Awards

- Internal control over major programs as reported in the INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH THE UNIFORM GUIDANCE:

Are any material weaknesses identified?	No
Are any significant deficiencies identified?	None reported

- Type of auditor's report issued on compliance for major programs: Unmodified

- Are there any audit findings that are required to be reported in accordance with 2 CFR 200.516(a)? None

- The programs tested as major programs include:

Program	Assistance Listing Number	Expenditures
COVID-19 Education Stabilization Fund:		
Governor's Emergency Education Relief Fund (GEER II)	84.425C	$ 112
Elementary and Secondary School Emergency Relief Fund (ESSER II)	84.425D	$ 47,809
Elementary and Secondary School Emergency Relief Fund (ARP ESSER)	84.425U	$ 662,285

- Dollar threshold used to distinguish between type A and B programs: $750,000

- Auditee qualified as low-risk auditee: No

II. FINANCIAL STATEMENT FINDINGS

None

III. FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS

None

Unified School District No. 483

(620) 563-7102 / (620) 563-7103 / PO BOX 760 / PLAINS, KANSAS 67869 - 0760

Plains . . . . . Kismet

DAN FRISBY
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JERRILYNN WOOD, Principal

Corrective Action Plan and Comments
on Audit Resolution Matters Relating
to the Federal Award Programs
June 30, 2024

October 7, 2024

Department of Education

Unified School District No. 483, Plains, Kansas, respectfully submits the following corrective action plan for the year ended June 30, 2024.

Name and address of independent accounting firm: Lewis, Hooper & Dick, LLC
PO Box 699
Garden City, KS 67846

Audit period: July 1, 2023, through June 30, 2024

The findings from the June 30, 2024, Schedule of Findings and Questioned Costs related to the federal award programs are discussed below. The findings are numbered consistently with the number assigned in the Schedule. Section I of the Schedule, Summary of Auditor's Results, does not include findings and is not addressed.

II. FINANCIAL STATEMENT FINDINGS

None

III. FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS

None

STATUS OF CORRECTIVE ACTIONS ON PRIOR FINDINGS

None

If the Department of Education, the oversight agency, has questions regarding this plan, please call Dan Frisby at 620-563-7102.

Sincerely,

Dan Frisby
Superintendent