JAYHAWK
UNIFIED SCHOOL DISTRICT #346
MOUND CITY, KANSAS

Regulatory Basis Financial Statement and
Independent Auditors' Report with
Regulatory Required Supplemental Information
And Federal Compliance Section
For the Fiscal Year Ended June 30, 2024

JAYHAWK UNIFIED SCHOOL DISTRICT #346
MOUND CITY, KANSAS

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JAYHAWK UNIFIED SCHOOL DISTRICT #346
MOUND CITY, KANSAS

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Diehl
Banwart
Bolton
Certified Public Accountants PA

INDEPENDENT AUDITORS' REPORT

To the Board of Education
Jayhawk Unified School District #346
Mound City, Kansas 66056

Opinions
We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of the Unified School District #346, Mound City, Kansas (the District), as of and for the fiscal 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 referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the District as of June 30, 2024., and the aggregate receipts and expenditures for the fiscal year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* 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 and Unmodified Opinions section of our report, the accompanying financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the District as of June 30, 2024, or changes in financial position and cash flows thereof for the fiscal year then ended.

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

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

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

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

Auditor's Responsibilities for the Audit of the Financial Statement

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

In performing an audit in accordance with general accepted auditing standards, we:

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

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

Supplementary Information

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated January 14, 2025 on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

Prior Year Comparative Numbers

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic 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 January 10, 2023, which contained an unmodified opinion on the basic financial statement. The 2023 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link https://admin.ks.gov/offices/accounts-reports/local-government/municipal-services. The 2023 actual column (2023 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures—actual and budget for the year ended June 30, 2024 (Schedule 2 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2023 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2023 basic financial statement. The 2023 comparative information was subjected to the auditing procedures applied in the audit of the 2023 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2023 basic financial statement or to the 2023 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2023 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended June 30, 2023, on the basis of accounting described in Note 1.

Diehl, Banwart, Bolton, CPAs PA

DIEHL, BANWART, BOLTON, CPAs PA

January 14, 2025
Fort Scott, Kansas

JAYHAWK UNIFIED SCHOOL DISTRICT #346
MOUND CITY, KANSAS
Summary Statement of Receipts, Expenditures, and Unencumbered Cash - Regulatory Basis
For the Fiscal Year Ended June 30, 2024

Funds	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Plus Encumbrances and Accounts Payable	Ending Cash Balance June 30, 2024
General Funds						
General Fund	$ -	$ 6,142,687.92	$ 6,142,687.79	$ 0.13	$ 464,253.68	$ 464,253.81
Supplemental General	172,277.48	1,973,274.54	1,952,191.61	193,360.41	191,961.64	385,322.05
Special Purpose Funds						
At Risk Preschool	25,000.00	73,818.14	73,818.14	25,000.00	-	25,000.00
At Risk K-12	25,000.00	1,122,586.00	1,125,938.55	21,647.45	36,289.66	57,937.11
Bilingual Education	3,200.00	7,114.40	7,170.97	3,143.43	195.59	3,339.02
Capital Outlay	2,201,522.39	824,017.94	643,200.52	2,382,339.81	90,252.85	2,472,592.66
Driver Training	24,247.81	5,298.00	4,772.06	24,773.75	-	24,773.75
Food Service	63,241.52	393,932.70	413,640.43	43,533.79	18,600.27	62,134.06
Professional Development	33,025.69	22,489.35	25,136.85	30,378.19	-	30,378.19
Parent Education	669.55	3,896.45	4,566.00	-	-	-
Special Education	313,009.56	1,421,640.19	1,434,649.75	300,000.00	34,885.60	334,885.60
Career & Postsecondary Education	10,627.03	333,475.53	310,705.47	33,397.09	50,200.64	83,597.73
Gifts and Grant	69,584.68	16,596.94	11,975.52	74,206.10	-	74,206.10
KPERS Retirement	-	606,268.90	606,268.90	-	-	-
Contingency Reserve	193,669.96	44,106.87	-	237,776.83	-	237,776.83
Textbook Rental	20,717.39	9,308.08	3,470.20	26,555.27	-	26,555.27
Federal Grants	(183,863.61)	554,529.61	513,424.10	(142,758.10)	57,178.31	(85,579.79)
Gate Receipts	8,840.96	43,062.39	47,080.29	4,823.06	-	4,823.06
Bond and Interest Funds						
Bond and Interest	1,478,641.60	801,569.74	637,800.00	1,642,411.34	-	1,642,411.34
Total Reporting Entity	$ 4,459,412.01	$ 14,399,673.69	$ 13,958,497.15	$ 4,900,588.55	$ 943,818.24	$ 5,844,406.79

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

JAYHAWK UNIFIED SCHOOL DISTRICT #346
MOUND CITY, KANSAS
Summary Statement of Receipts, Expenditures, and Unencumbered Cash - Regulatory Basis
For the Fiscal Year Ended June 30, 2024

	Ending Cash Balance June 30, 2024
Composition of Cash	
General Checking NOW Account	$ 317,585.15
Kansas Municipal Investment Pool	2,565,376.63
Activity Checking Accounts	136,762.68
Petty Cash	1,500.00
Certificates of Deposit	2,950,150.00
Total Cash	5,971,374.46
Less Agency Funds - Schedule 3	(126,967.67)
Total Reporting Entity	$ 5,844,406.79

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statement of Jayhawk Linn Unified School District #346, Mound City, Kansas, has been prepared in accordance with the State of Kansas regulatory basis of accounting for Kansas Municipalities, and is designed to show compliance with the cash basis and budget laws of the State of Kansas. The *Kansas Municipal Audit and Accounting Guide* (KMAAG), as approved by the director of the Kansas Division of Accounts and Reports, establishes the guidelines for the regulatory basis of accounting in the state of Kansas. Note 1 also describes how the District's accounting policies differ from U.S. generally accepted accounting policies.

Reporting Entity

The District is a municipal corporation governed by an elected seven-member board. This regulatory financial statement presents Jayhawk Linn Unified School District #346, Mound City, Kansas (the District). Management has determined that there are no related municipal activities that are or should be included in this financial statement.

Basis of Presentation - Fund Accounting

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 types of funds comprise the financial activities of the District:

REGULATORY BASIS FUNDS

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

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

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

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – (Continued)

Regulatory Basis of Accounting and Departures 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 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 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 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.

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), and bond and interest 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 fiscal year on or before August 1st.
2. Publication in the 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 the publication of a notice of hearing.
4. Adoption of the final budget on or before August 25th.

Kansas Statutes require that an annual operating budget be legally adopted for the general fund. If the municipality is holding a revenue neutral rate hearing, the budget timeline for adoption of the final budget has been adjusted to on or before September 20th. The District did hold a revenue neutral rate hearing this year.

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. The budget was amended for the KPERS Retirement Fund. The District decreased the General and Supplemental General Fund budgets to the legal maximum budgets after determination of the final enrollment numbers.

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. Regulatory required supplemental information includes budget comparison schedules for each budgeted fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)

Budgetary Information (Continued)
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 fiduciary funds and the following special purpose funds:

- Grant Fund (K.S.A. 72-8210)
- Federal Funds (K.S.A. 12-1663)
- Contingency Reserve Fund (K.S.A. 72-6426)
- Textbook Rental Fund (K.S.A. 72-8250)

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

Qualifying Budget Credits
Expenditures in various funds include expenditures not subject to the budget laws of the State of Kansas, which include reimbursed expenses and grant expenditures.

Reimbursed expenses are defined as repayments of amounts remitted on behalf of another party. All reimbursed expenses shown in the financial statements meet the following criteria: 1) the related disbursement was made in the current year on behalf of the payee, 2) the item paid for was directly identifiable as having been used by or provided to the payee, and 3) the amount of the reimbursed expense was directly tied to the amount of the original cash disbursement.

Expenditures in the Federal Grants Fund include expenditures in connection with reimbursements and/or grants received by the District. These are reimbursement type grants whereby grant money is received to reimburse the District for actual grant expenditures paid. These expenditures are similar to reimbursed expenses as discussed in the preceding paragraph.

Deposits and Investments
Deposits and investments include money market checking accounts and certificates of deposit. Kansas statutes permit investment in savings accounts, certificates of deposit, repurchase agreements, and obligations of the U.S. Treasury.

Compensated Absences
Full-time non-certified employees are eligible for vacation benefits ranging from 10 to 15 days a year. Employees are allowed to accumulate and carry forward vacation benefits past their anniversary date.

Employees can accrue from 7 to 13 days of sick leave each year, up to a maximum of 90 days. Monetary reimbursement for unused sick leave is paid at a rate of 30% for each day of accumulated sick leave upon death or retirement. Retirement is defined as an employee who retires from employment in the District who is at least 62 years of age with at least 10 years of membership in KPERS, is at least 65 years of age, or has 85 "points" consisting of combined number of years old and number of years with the District.

1. **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** – (Continued)

Compensated Absences (Continued)
The District accrues a liability for compensated absences which meet the following criteria:

1. The District's obligation relating to the employee's right to receive compensation for future absences is attributable to employee's services already rendered.
2. The obligation relates to rights that vest or accumulate.
3. Payment of the compensation is probable.
4. The amount can be reasonably estimated and is material to the financial statements.

In accordance with the above criteria the District has not determined a liability for vacation or sick pay inasmuch as the amounts are immaterial.

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

Termination and Post Employment Benefits
No termination benefits are provided to District employees when employment with the District ends except for the accrued compensated absences as discussed in Note 1.

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 local government is subsidizing the retirees because each participant is charged a level of premium regardless of age. However, the cost of this subsidy has not been quantified in these financial statements.

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

Reimbursements
The District records reimbursable expenditures in the fund that makes the disbursement and records reimbursements as a receipt to the fund that receives the reimbursement. For purposes of budgetary comparison, the expenditures are properly offset by the reimbursements under the KMAAG regulatory basis of accounting.

2. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

Compliance with Kansas Statutes

The financial statement and regulatory required supplemental schedules are prepared in order to show compliance with the cash basis and budget laws of Kansas. The negative encumbered cash balances in the Federal Grants Fund are not actual violations due to grant money receivable. The District was in apparent compliance with the cash basis and budget laws of Kansas.

3. DEPOSITS AND INVESTMENTS WITH FINANCIAL INSTITUTIONS

As of June 30, 2024, the District had the following investments and maturities.

		Investment Maturities (in Years)			
Investment Type	Fair Value	Less than 1	1-2	3-5	Rating U.S.
Kansas Municipal Investment Pool	2,565,377	2,565,377	-	-	N/A
Cerificates of Deposit	2,950,150	200,000	2,700,000.00	50,510	N/A
	5,515,527	2,765,377	2,700,000.00	50,510.00	

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

K.S.A. 12-1675 limits the Government'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 Government has no investment policy that would further limit its investment choices, but has limited the investments to time deposits at the local bank and the State of Kansas Municipal Investment Pool.

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 & 9-1405. The District's allocation of investments as of June 30, 2024, is as follows:

Investments		Percentage of Investments
Kansas Municipal Investment Pool		47%
Cerificates of Deposit- F&M		33%
Cerificates of Deposit- Prescott		17%
Cerificates of Deposit- Farmers State		4%

Custodial credit risk – deposits. Custodial credit risk is the risk that in the event of a bank failure, the Government's deposits may not be returned to it. State statutes require the Government's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. The District does not have any "peak periods" designated. All deposits were legally secured at June 30, 2024.

At June 30, 2024 the District's carrying amount of deposits was $3,405,997.83 and the bank balance was $3,571,520.15. The bank balance was held by three banks resulting in some

diversification of credit risk. Of the bank balance, $718,562.48 was covered by federal depository insurance, and the remaining $2,852,957.67 was collateralized with securities totaling $2,905,536.11 held by the pledging financial institutions' agents in the District's name.

At times during the year, the District invested in the State's municipal investment pool. The municipal investment pool is under the oversight of the Pooled Money Investment Board. The board is comprised of the State Treasurer and four additional members appointed by the State Governor. The board reports annually to the Kansas legislature. State pooled monies may be invested in direct obligations of, or obligations that are insured as to principal and interest, by the U.S. government or any agency thereof, with maturities up to four years. No more than ten percent of those funds may be invested in mortgage-backed securities. In addition, the State pool may invest in repurchase agreements with Kansas banks or with primary government securities dealers. As of June 30, 2024, the District had $2,565,376.63 invested in the Pool.

4. DEFINED BENEFIT PENSION PLAN

General Information about the Pension Plan

Plan description. The District participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing, multiple-employer defined benefit pension plan as provided by K.S.A.74-4901, et seq. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in its 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 and the statutory contribution rate (not including the 1% contribution rate for the Death and Disability Program) was 13.88% and 13.11%, respectively, for the fiscal year ended June 30, 2023. The actuarially determined employer contribution rate and the statutory contribution rate was 13.38% and 12.57% for the fiscal year ended June 30, 2024.

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

4. DEFINED BENEFIT PENSION PLAN (Continued)

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 $606,268.90 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 $5,876,302. 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 KMAAG (1/24) D-14 available on the website at www.kpers.org or can be obtained as described above.

5. RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets; errors and omissions; injuries to employees; employees health and life; and natural disasters. The District manages these various risks of loss by purchasing insurance policies.

6. CONTINGENCIES

In the normal course of operations, the District participates in various federal or state grant programs from year to year. The grant programs are often subject to additional audits by agents

6. CONTINGENCIES (Continued)

of the grant agency, the purpose of which is to ensure compliance with the specific conditions of the grant. Any liability for reimbursement which may arise as a result of these audits cannot be reasonably determined at this time, although it is believed the amount, if any, would not be material.

7. INTERFUND TRANSFERS

Operating transfers were as follows:

FROM	TO	STATUTORY AUTHORITY	AMOUNT
General	At Risk Preschool	K.S.A. 72-6428	$ 67,463.37
General	At Risk K-12	K.S.A. 72-6428	887,347.00
General	Food Service	K.S.A. 72-6428	11,909.40
General	Professional Development	K.S.A. 72-6428	19,134.35
General	Parent Education	K.S.A. 72-6428	3,896.45
General	Special Education	K.S.A. 72-6428	1,008,420.73
General	Contingency Reserve	K.S.A. 72-6428	44,106.87
General	Career & Postsecondary Education	K.S.A. 72-6428	321,552.80
Supplemental General	At Risk Preschool	K.S.A. 72-6433	6,354.77
Supplemental General	At Risk K-12	K.S.A. 72-6433	235,239.00
Supplemental General	Bilingual Education	K.S.A. 72-6433	7,114.40
Supplemental General	Special Education	K.S.A. 72-6433	343,866.32
Federal Funds	General	K.S.A. 12-1663	2,088.04

8. SUBSEQUENT EVENTS

Management has evaluated events and transactions occurring subsequent to June 30, 2024 through January 14, 2025, the date the financial statement was available for issue. During this period, there were no subsequent events requiring recognition in the financial statement or disclosure in the notes to the financial statement.

9. LONG-TERM OBLIGATIONS

The District has outstanding the following long-term obligations at June 30, 2024:

	PRINCIPAL
General Obligation Bonds	
General Obligation Bonds, Series 2020, originally totaling $6,375,000, payable in annual installments ranging from $415,000 to $625,000 plus interest at 3.0% with final maturity in September 2032. The bonds are dated July 7, 2020. The bonds were refunded as stated in the following paragraphs.	
Total General Obligation Bonds	$ 5,020,000

Details about the City's long-term obligations, changes in long term debt, and current maturities for the next five years and thereafter are recorded on the following two pages:

9. LONG TERM OBLIGATIONS (Continued)

Changes in Long Term Obligations

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balances Beginning of Year	Additions / New Debt	Reductions / Principal Paid	Balances End of Year	Interest Paid
General Obligation Bonds									
Series 2020	3%	7/7/2020	$ 6,375,000	9/1/2032	$ 5,500,000	$ -	$ 480,000	$ 5,020,000	$ 157,800
Total General Obligation Bonds					$ 5,500,000	$ -	$ 480,000	$ 5,020,000	$ 157,800

9. LONG TERM OBLIGATIONS (Continued)

Maturities of Long Term Obligations -- Fiscal Years Ended:

Issue	2025	2026	2027	2028	2029	2030 2034	Totals
Principal							
General Obligation Refunding Bonds							
Series 2020	$ 495,000	$ 510,000	$ 525,000	$ 540,000	$ 555,000	$ 2,395,000	$ 5,020,000
Total Principal	$ 495,000	$ 510,000	$ 525,000	$ 540,000	$ 555,000	$ 2,395,000	$ 5,020,000
Interest							
General Obligation Refunding Bonds							
Series 2020	$ 143,175	$ 128,100	$ 112,575	$ 96,600	$ 80,175	$ 146,175	$ 706,800
Total Interest	$ 143,175	$ 128,100	$ 112,575	$ 96,600	$ 80,175	$ 146,175	$ 706,800
Totals	$ 638,175	$ 638,100	$ 637,575	$ 636,600	$ 635,175	$ 2,541,175	$ 5,726,800

JAYHAWK UNIFIED SCHOOL DISTRICT #346
MOUND CITY, KANSAS

REGULATORY-REQUIRED SUPPLEMENTAL INFORMATION

For the Fiscal Year Ended June 30, 2024

Schedule 1

JAYHAWK UNIFIED SCHOOL DISTRICT #346
MOUND CITY, KANSAS
Summary of Expenditures - Actual and Budget (Budgeted Funds Only) - Regulatory Basis
For the Fiscal Year Ended June 30, 2024

Funds	Certified Budget	Adjustment to Comply with Legal Maximum	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year Budget	Variance - Over (Under)
General Funds						
General Fund	$ 6,226,960.00	$ (117,065.00)	$ 32,792.79	$ 6,142,687.79	$ 6,142,687.79	$ -
Supplemental General	1,984,225.00	(32,033.00)	71,578.32	2,023,770.32	1,952,191.61	(71,578.71)
Special Purpose Funds						
At Risk Preschool	93,000.00	-	-	93,000.00	73,818.14	(19,181.86)
At Risk K-12	1,158,115.00	-	-	1,158,115.00	1,125,938.55	(32,176.45)
Bilingual Education	12,700.00	-	-	12,700.00	7,170.97	(5,529.03)
Capital Outlay	1,405,200.00	-	-	1,405,200.00	643,200.52	(761,999.48)
Driver Training	27,623.00	-	-	27,623.00	4,772.06	(22,850.94)
Food Service	496,129.00	-	-	496,129.00	413,640.43	(82,488.57)
Professional Development	48,026.00	-	-	48,026.00	25,136.85	(22,889.15)
Parent Education	4,566.00	-	-	4,566.00	4,566.00	-
Special Education	1,791,654.00	-	-	1,791,654.00	1,434,649.75	(357,004.25)
Career & Postsecondary Ed	356,692.00	-	-	356,692.00	310,705.47	(45,986.53)
KPERS Retirement	640,992.00	-	-	640,992.00	606,268.90	(34,723.10)
Bond and Interest Funds						
Bond and Interest	637,800.00	-	-	637,800.00	637,800.00	-

JAYHAWK UNIFIED SCHOOL DISTRICT #346
MOUND CITY, KANSAS
GENERAL FUND
Schedule of Receipts and Expenditures - Actual and Budget - Regulatory Basis
For the Fiscal Year Ended June 30, 2024
With Comparative Actual for the Fiscal Year Ended June 30, 2023

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Local Sources				
Other	$ 25,388.02	$ 29,704.75	$ -	$ 29,704.75
State Sources				
Mineral tax	341.93	59.13	-	59.13
General aid	4,980,660.00	5,271,060.00	5,239,360.00	31,700.00
Special ed aid	862,027.00	838,776.00	987,600.00	(148,824.00)
Other State aid	914.00	1,000.00	-	1,000.00
Operating Transfer from Other Funds				
Federal Funds	6,340.00	2,088.04	-	2,088.04
Total Receipts	5,875,670.95	6,142,687.92	$ 6,226,960.00	$ (84,272.08)
Expenditures				
Instruction	1,864,595.23	1,914,265.34	$ 1,940,500.00	$ (26,234.66)
Support Services				
Student Support	90,195.02	160,534.72	130,000.00	30,534.72
Instructional Support	381,966.70	405,492.63	390,600.00	14,892.63
General Administration	269,757.34	279,267.12	282,370.00	(3,102.88)
School Administration	482,525.34	505,093.98	501,000.00	4,093.98
Central Services	38,238.02	40,464.28	41,400.00	(935.72)
Operations and Maintenance	307,879.39	23,158.51	325,000.00	(301,841.49)
Transportation	448,793.42	450,580.24	492,000.00	(41,419.76)

JAYHAWK UNIFIED SCHOOL DISTRICT #346
MOUND CITY, KANSAS
GENERAL FUND
Schedule of Receipts and Expenditures - Actual and Budget - Regulatory Basis
For the Fiscal Year Ended June 30, 2024
With Comparative Actual for the Fiscal Year Ended June 30, 2023

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Expenditures (Continued)				
Operating Transfers to Other Funds				
At Risk Preschool	$ 22,842.07	$ 67,463.37	$ 25,000.00	$ 42,463.37
At Risk K-12	738,530.00	887,347.00	779,990.00	107,357.00
Bilingual Education	5,917.36	-	6,500.00	(6,500.00)
Food Service	-	11,909.40	5,000.00	6,909.40
Professional Development	7,000.00	19,134.35	15,000.00	4,134.35
Parent Education	3,000.00	3,896.45	5,000.00	(1,103.55)
Special Education	923,632.04	1,008,420.73	987,600.00	20,820.73
Career & Postsecondary Ed	290,799.02	321,552.80	300,000.00	21,552.80
Contingency Reserve	-	44,106.87	-	44,106.87
Adjustment to Comply with Legal Maximum Budget	-	-	(117,065.00)	117,065.00
Legal General Fund Budget	5,875,670.95	6,142,687.79	6,109,895.00	
Adjustments for Qualifying Budget Credits				
Reimbursed Expenses & Grants	-	-	32,792.79	(32,792.79)
Total Expenditures	5,875,670.95	6,142,687.79	$ 6,142,687.79	$ (0.00)
Receipts Over (Under) Expenditure	-	0.13		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	$ -	$ 0.13		

JAYHAWK UNIFIED SCHOOL DISTRICT #346
MOUND CITY, KANSAS
SUPPLEMENTAL GENERAL FUND
Schedule of Receipts and Expenditures - Actual and Budget - Regulatory Basis
For the Fiscal Year Ended June 30, 2024
With Comparative Actual for the Fiscal Year Ended June 30, 2023

		Current Year		
Receipts	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Local Sources				
Ad Valorem	$ 1,260,437.44	$ 1,367,043.43	$ 19,167.00	$ 1,347,876.43
Delinquent tax	21,608.08	22,848.69	22,593.00	255.69
Other	60,304.70	71,578.32	-	71,578.32
County Sources				
Motor vehicle tax	93,932.90	102,039.10	92,765.00	9,274.10
State Sources				
Supplemental aid	417,267.00	409,765.00	416,489.00	(6,724.00)
Total Receipts	1,853,550.12	1,973,274.54	$ 551,014.00	$ 1,422,260.54
Expenditures				
Instruction	351,755.32	488,505.63	$ 431,500.00	$ 57,005.63
Support Services				
Student Support	11,837.51	17,801.94	13,500.00	4,301.94
Instructional Support	114,108.10	112,133.99	63,400.00	48,733.99
General Administration	73,082.58	33,964.44	43,200.00	(9,235.56)
School Administration	11,733.66	13,443.39	14,500.00	(1,056.61)
Central Services	10,727.70	14,266.23	12,000.00	2,266.23
Operations and Maintenance	477,010.68	561,001.60	467,000.00	94,001.60
Vehicle Operating Services		118,499.90	-	118,499.90
Operating Transfers to Other Funds				
At Risk Preschool	46,826.35	6,354.77	43,000.00	(36,645.23)
At Risk K-12	292,439.30	235,239.00	353,125.00	(117,886.00)
Bilingual Education	914.00	7,114.40	3,000.00	4,114.40
Special Education	461,188.28	343,866.32	500,000.00	(156,133.68)
Career & Postsecondary Education	36,393.22	-	40,000.00	(40,000.00)
Adjustment to Comply with Legal Maximum Budget	-	-	(32,033.00)	32,033.00
Legal Supplemental General Fund Bu	1,888,016.70	1,952,191.61	1,952,192.00	
Adjustments for Qualifying Budget Credits				
Reimbursed Expenses and Grants	-	-	71,578.32	(71,578.32)
Total Expenditures Subject to Budget	1,888,016.70	1,952,191.61	$ 2,023,770.32	$ (71,578.71)
Receipts Over (Under) Expenditures	(34,466.58)	21,082.93		
Unencumbered Cash, Beginning	206,744.06	172,277.48		
Unencumbered Cash, Ending	$ 172,277.48	$ 193,360.41		

JAYHAWK UNIFIED SCHOOL DISTRICT #346
MOUND CITY, KANSAS
AT RISK PRESCHOOL FUND
Schedule of Receipts and Expenditures - Actual and Budget - Regulatory Basis
For the Fiscal Year Ended June 30, 2024
With Comparative Actual for the Fiscal Year Ended June 30, 2023

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Operating Transfer from Other Funds				
General	$ 22,842.07	$ 67,463.37	$ 25,000.00	$ 42,463.37
Supplemental General	46,826.35	6,354.77	43,000.00	(36,645.23)
Total Receipts	69,668.42	73,818.14	$ 68,000.00	$ 5,818.14
Expenditures				
Instruction	63,129.67	65,979.14	$ 83,000.00	$ (17,020.86)
Support Services				
Student Transportation	5,682.25	7,839.00	10,000.00	(2,161.00)
Total Expenditures	68,811.92	73,818.14	$ 93,000.00	$ (19,181.86)
Receipts Over (Under) Expenditures	856.50	-		
Unencumbered Cash, Beginning	24,143.50	25,000.00		
Unencumbered Cash, Ending	$ 25,000.00	$ 25,000.00		

JAYHAWK UNIFIED SCHOOL DISTRICT #346
MOUND CITY, KANSAS
AT RISK K-12 FUND
Schedule of Receipts and Expenditures - Actual and Budget - Regulatory Basis
For the Fiscal Year Ended June 30, 2024
With Comparative Actual for the Fiscal Year Ended June 30, 2023

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Operating Transfer from Other Funds				
General Fund	$ 738,530.00	$ 887,347.00	$ 779,990.00	$ 107,357.00
Supplemental General	292,439.30	235,239.00	353,125.00	(117,886.00)
Total Receipts	1,030,969.30	1,122,586.00	$ 1,133,115.00	$ (10,529.00)
Expenditures				
Instruction	966,307.44	1,022,589.97	$ 1,041,050.00	$ (18,460.03)
Support Services				
Student Support	64,661.86	103,348.58	71,100.00	32,248.58
Operations and Maintenance	-	-	45,965.00	(45,965.00)
Total Expenditures	1,030,969.30	1,125,938.55	$ 1,158,115.00	$ (32,176.45)
Receipts Over (Under) Expenditures	-	(3,352.55)		
Unencumbered Cash, Beginning	25,000.00	25,000.00		
Unencumbered Cash, Ending	$ 25,000.00	$ 21,647.45		

JAYHAWK UNIFIED SCHOOL DISTRICT #346
MOUND CITY, KANSAS
BILINGUAL EDUCATION FUND
Schedule of Receipts and Expenditures - Actual and Budget - Regulatory Basis
For the Fiscal Year Ended June 30, 2024
With Comparative Actual for the Fiscal Year Ended June 30, 2023

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Operating Transfer from Other Funds				
General	$ 5,917.36	$ -	$ 6,500.00	$ (6,500.00)
Supplemental General Fund	914.00	7,114.40	3,000.00	4,114.40
Total Receipts	6,831.36	7,114.40	$ 9,500.00	$ (2,385.60)
Expenditures				
Operation and Maintenance	-	-	$ 2,000.00	$ (2,000.00)
Instruction	6,831.36	7,170.97	$ 10,700.00	$ (3,529.03)
Total Expenditures	6,831.36	7,170.97	$ 12,700.00	$ (5,529.03)
Receipts Over (Under) Expenditures	-	(56.57)		
Unencumbered Cash, Beginning	3,200.00	3,200.00		
Unencumbered Cash, Ending	$ 3,200.00	$ 3,143.43		

JAYHAWK UNIFIED SCHOOL DISTRICT #346
MOUND CITY, KANSAS
CAPITAL OUTLAY FUND
Schedule of Receipts and Expenditures - Actual and Budget - Regulatory Basis
For the Fiscal Year Ended June 30, 2024
With Comparative Actual for the Fiscal Year Ended June 30, 2023

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance - Over (Under)
Receipts				
Local Sources				
Ad valorem tax	$ 534,118.80	$ 580,189.76	$ 604,324.00	$ (24,134.24)
Delinquent tax	8,316.83	9,318.36	14,336.00	(5,017.64)
Interest on idle funds	79,045.39	174,421.16	-	174,421.16
Other	15,024.71	6,311.46	-	6,311.46
County Sources				
Motor vehicle tax	37,408.61	41,816.20	59,005.00	(17,188.80)
State Sources			11,961.00	
State aid	-	11,961.00	-	11,961.00
Total Receipts	673,914.34	824,017.94	$ 689,626.00	$ 146,352.94
Expenditures				
Instruction	-	38,001.10	$ 600,000.00	$ (561,998.90)
Support Services				
Support Staff	-	198.00		198.00
Operations and Maintenance	160,834.11	486,911.02	305,200.00	181,711.02
Facility Acquisition and Construction Services	183,049.72	118,090.40	500,000.00	(381,909.60)
Total Expenditures	343,883.83	643,200.52	$ 1,405,200.00	$ (761,999.48)
Receipts Over (Under) Expenditures	330,030.51	180,817.42		
Unencumbered Cash, Beginning	1,871,491.88	2,201,522.39		
Unencumbered Cash, Ending	$ 2,201,522.39	$ 2,382,339.81		

JAYHAWK UNIFIED SCHOOL DISTRICT #346
MOUND CITY, KANSAS
DRIVER TRAINING FUND
Schedule of Receipts and Expenditures - Actual and Budget - Regulatory Basis
For the Fiscal Year Ended June 30, 2024
With Comparative Actual for the Fiscal Year Ended June 30, 2023

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Local Sources				
Other	$ 2,000.00	$ 3,123.00	$ -	$ 3,123.00
State Sources				
State aid	3,360.00	2,175.00	3,375.00	(1,200.00)
Total Receipts	5,360.00	5,298.00	$ 3,375.00	$ 1,923.00
Expenditures				
Instruction	3,375.63	4,419.12	$ 24,400.00	$ (19,980.88)
Support Services				
Operations and Maintenance	254.00	352.94	3,223.00	(2,870.06)
Total Expenditures	3,629.63	4,772.06	$ 27,623.00	$ (22,850.94)
Receipts Over (Under) Expenditures	1,730.37	525.94		
Unencumbered Cash, Beginning	22,517.44	24,247.81		
Unencumbered Cash, Ending	$ 24,247.81	$ 24,773.75		

JAYHAWK UNIFIED SCHOOL DISTRICT #346
MOUND CITY, KANSAS
FOOD SERVICE FUND
Schedule of Receipts and Expenditures - Actual and Budget - Regulatory Basis
For the Fiscal Year Ended June 30, 2024
With Comparative Actual for the Fiscal Year Ended June 30, 2023

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance - Over (Under)
Receipts				
Local Sources				
Students	$ 79,236.22	$ 79,608.91	$ 109,540.00	$ (29,931.09)
Adults and Ala carte	6,333.80	3,102.35	6,900.00	(3,797.65)
Interest on idle funds	4,310.85	-	-	-
Other	35.06	-	-	-
State Sources				
Food service aid	3,427.49	3,221.25	3,186.00	35.25
Federal Sources				
Child nutrition aid	312,553.40	296,090.79	324,761.00	(28,670.21)
Other Federal	-	-	5,000.00	(5,000.00)
Operating Transfer from Other Funds				
General Fund	-	11,909.40		11,909.40
Total Receipts	405,896.82	393,932.70	$ 449,387.00	$ (55,454.30)
Expenditures				
Operation of Non-Instructional Services				
Food Service Operations	427,158.90	413,640.43	$ 496,129.00	$ (82,488.57)
Total Expenditures	427,158.90	413,640.43	$ 496,129.00	$ (82,488.57)
Receipts Over (Under) Expenditures	(21,262.08)	(19,707.73)		
Unencumbered Cash, Beginning	84,503.60	63,241.52		
Unencumbered Cash, Ending	$ 63,241.52	$ 43,533.79		

JAYHAWK UNIFIED SCHOOL DISTRICT #346
MOUND CITY, KANSAS
PROFESSIONAL DEVELOPMENT FUND
Schedule of Receipts and Expenditures - Actual and Budget - Regulatory Basis
For the Fiscal Year Ended June 30, 2024
With Comparative Actual for the Fiscal Year Ended June 30, 2023

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance - Over (Under)
Receipts				
Local Sources				
Other	$ -	$ -	$ -	$ -
State Sources				
State aid	1,768.00	3,355.00	-	3,355.00
Operating Transfer from Other Funds				
General	7,000.00	19,134.35	15,000.00	4,134.35
Total Receipts	8,768.00	22,489.35	$ 15,000.00	$ 7,489.35
Expenditures				
Instruction	2,726.07	3,792.80	$ -	$ 3,792.80
Support Services				
Instructional Support	7,466.45	19,600.04	43,600.00	(23,999.96)
School Administration	1,439.13	1,041.94	2,500.00	(1,458.06)
Operations and Maintenance	409.56	702.07	1,926.00	(1,223.93)
Total Expenditures	12,041.21	25,136.85	$ 48,026.00	$ (22,889.15)
Receipts Over (Under) Expenditures	(3,273.21)	(2,647.50)		
Unencumbered Cash, Beginning	36,298.90	33,025.69		
Unencumbered Cash, Ending	$ 33,025.69	$ 30,378.19		

JAYHAWK UNIFIED SCHOOL DISTRICT #346
MOUND CITY, KANSAS
PARENT EDUCATION FUND
Schedule of Receipts and Expenditures - Actual and Budget - Regulatory Basis
For the Fiscal Year Ended June 30, 2024
With Comparative Actual for the Fiscal Year Ended June 30, 2023

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Local Sources				
Other	$ -	$ -		$ -
Operating Transfers from Other Funds				
General	3,000.00	3,896.45	5,000.00	(1,103.55)
Total Receipts	3,000.00	3,896.45	$ 5,000.00	$ (1,103.55)
Expenditures				
Support Services				
Student Support Services	4,390.00	4,566.00	$ 4,566.00	$ -
Total Expenditures	4,390.00	4,566.00	$ 4,566.00	$ -
Receipts Over (Under) Expenditures	(1,390.00)	(669.55)		
Unencumbered Cash, Beginning	2,059.55	669.55		
Unencumbered Cash, Ending	$ 669.55	$ -		

JAYHAWK UNIFIED SCHOOL DISTRICT #346
MOUND CITY, KANSAS
SPECIAL EDUCATION FUND
Schedule of Receipts and Expenditures - Actual and Budget - Regulatory Basis
For the Fiscal Year Ended June 30, 2024
With Comparative Actual for the Fiscal Year Ended June 30, 2023

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance - Over (Under)
Receipts				
Local Sources				
Reimbursements	$ 66,715.79	$ 69,353.14	$ -	$ 69,353.14
Federal Sources				
Federal aid - ESSER	-	-	-	-
Operating Transfers from Other Funds				
General	923,632.04	1,008,420.73	987,600.00	20,820.73
Supplemental General	461,188.28	343,866.32		343,866.32
Total Receipts	1,451,536.11	1,421,640.19	$ 987,600.00	$ 434,040.19
Expenditures				
Instruction	1,282,005.37	1,247,557.18	$ 1,599,354.00	$ (351,796.82)
Support Services				
Instructional Support	-	445.63	1,000.00	(554.37)
General Administration	-	-	200.00	(200.00)
Central Services	495.00	392.36	600.00	(207.64)
Operations and Maintenance	-	117.79	-	117.79
Student Transportation	174,974.78	186,136.79	190,500.00	(4,363.21)
Total Expenditures	1,457,475.15	1,434,649.75	$ 1,791,654.00	$ (357,004.25)
Receipts Over (Under) Expenditures	(5,939.04)	(13,009.56)		
Unencumbered Cash, Beginning	318,948.60	313,009.56		
Unencumbered Cash, Ending	$ 313,009.56	$ 300,000.00		

JAYHAWK UNIFIED SCHOOL DISTRICT #346
MOUND CITY, KANSAS
CAREER AND POSTSECONDARY EDUCATION FUND
Schedule of Receipts and Expenditures - Actual and Budget - Regulatory Basis
For the Fiscal Year Ended June 30, 2024
With Comparative Actual for the Fiscal Year Ended June 30, 2023

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Local Sources				
Other	$ 1,972.35	$ 7,126.73	$ 6,000.00	$ 1,126.73
State Sources				
State aid	8,985.00	4,796.00	-	4,796.00
Operating Transfers from Other Funds				
General	290,799.02	321,552.80	300,000.00	21,552.80
Supplemental General	36,393.22	-	40,000.00	(40,000.00)
Total Receipts	338,149.59	333,475.53	$ 346,000.00	$ (12,524.47)
Expenditures				
Instruction	315,381.05	301,391.75	$ 335,500.00	$ (34,108.25)
Support Services				
Instructional Support	1,662.98	1,797.41	5,592.00	(3,794.59)
Operations and Maintenance	1,529.70	258.84	2,600.00	(2,341.16)
Student Transportation	8,948.83	7,257.47	13,000.00	(5,742.53)
Total Expenditures	327,522.56	310,705.47	$ 356,692.00	$ (45,986.53)
Receipts Over (Under) Expenditures	10,627.03	22,770.06		
Unencumbered Cash, Beginning	-	10,627.03		
Unencumbered Cash, Ending	$ 10,627.03	$ 33,397.09		

JAYHAWK UNIFIED SCHOOL DISTRICT #346
MOUND CITY, KANSAS
GIFTS AND GRANTS FUND
Schedule of Receipts and Expenditures - Actual - Regulatory Basis
For the Fiscal Year Ended June 30, 2024
With Comparative Actual for the Fiscal Year Ended June 30, 2023

	Prior Year Actual	Current Year Actual
Receipts		
Local Sources		
Other	$ 2,640.00	$ 7,755.00
Interest	501.48	502.86
State Sources		
State aid	9,713.00	8,302.00
State aid - contribution checkoff	66.47	37.08
Total Receipts	12,920.95	16,596.94
Expenditures		
Instruction	5,825.67	3,423.52
Support Services		
Instructional Support	16,063.74	8,302.00
Operations and Maintenance	297.70	250.00
Total Expenditures	22,187.11	11,975.52
Receipts Over (Under) Expenditures	(9,266.16)	4,621.42
Unencumbered Cash, Beginning	78,850.84	69,584.68
Unencumbered Cash, Ending	$ 69,584.68	$ 74,206.10

JAYHAWK UNIFIED SCHOOL DISTRICT #346
MOUND CITY, KANSAS
KPERS RETIREMENT FUND
Schedule of Receipts and Expenditures - Actual and Budget - Regulatory Basis
For the Fiscal Year Ended June 30, 2024
With Comparative Actual for the Fiscal Year Ended June 30, 2023

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance - Over (Under)
Receipts				
State Sources				
State aid	$ 619,316.45	$ 606,268.90	$ 640,992.00	$ (34,723.10)
Total Receipts	619,316.45	606,268.90	$ 640,992.00	$ (34,723.10)
Expenditures				
Instruction	392,071.71	391,967.48	$ 400,000.00	$ (8,032.52)
Support Services				
Student Support	34,003.57	29,368.83	38,000.00	(8,631.17)
Instructional Support	45,867.54	45,233.51	47,500.00	(2,266.49)
General Administration	30,274.35	29,585.37	32,000.00	(2,414.63)
School Administration	45,298.73	40,891.89	47,000.00	(6,108.11)
Central Services	-	4,198.28	5,000.00	(801.72)
Operations and Maintenance	4,139.27	40,887.46	45,000.00	(4,112.54)
Other Support Services	42,200.80	-	-	-
Transportation	9,987.47	11,249.05	11,000.00	249.05
Food Service	15,473.01	12,887.03	15,492.00	(2,604.97)
Total Expenditures	619,316.45	606,268.90	$ 640,992.00	$ (34,723.10)
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	$ -	$ -		

JAYHAWK UNIFIED SCHOOL DISTRICT #346
MOUND CITY, KANSAS
CONTINGENCY RESERVE FUND
Schedule of Receipts and Expenditures - Actual - Regulatory Basis
For the Fiscal Year Ended June 30, 2024
With Comparative Actual for the Fiscal Year Ended June 30, 2023

	Prior Year Actual	Current Year Actual
Receipts		
Operating Transfer from General Fund	$ -	$ 44,106.87
Total Receipts	-	44,106.87
Expenditures		
Instruction	-	-
Total Expenditures	-	-
Receipts Over (Under) Expenditures	-	44,106.87
Unencumbered Cash, Beginning	193,669.96	193,669.96
Unencumbered Cash, Ending	$ 193,669.96	$ 237,776.83

JAYHAWK UNIFIED SCHOOL DISTRICT #346
MOUND CITY, KANSAS
TEXTBOOK RENTAL FUND
Schedule of Receipts and Expenditures - Actual - Regulatory Basis
For the Fiscal Year Ended June 30, 2024
With Comparative Actual for the Fiscal Year Ended June 30, 2023

	Prior Year Actual	Current Year Actual
Receipts		
Local Sources		
Textbook rental	$ 9,634.76	$ 9,308.08
Total Receipts	9,634.76	9,308.08
Expenditures		
Instruction	-	3,470.20
Total Expenditures	-	3,470.20
Receipts Over (Under) Expenditures	9,634.76	5,837.88
Unencumbered Cash, Beginning	11,082.63	20,717.39
Unencumbered Cash, Ending	20,717.39	$ 26,555.27

JAYHAWK UNIFIED SCHOOL DISTRICT #346
MOUND CITY, KANSAS
TITLE II-A TEACHER QUALITY FUND
Schedule of Receipts and Expenditures - Actual - Regulatory Basis
For the Fiscal Year Ended June 30, 2024
With Comparative Actual for the Fiscal Year Ended June 30, 2023

	Prior Year Actual	Current Year Actual
Receipts		
Operating Transfer from Federal Funds	$ 10,351.01	$ -
Total Receipts	10,351.01	-
Expenditures		
Instruction	-	-
Support Services	-	-
Total Expenditures	-	-
Receipts Over (Under) Expenditures	10,351.01	-
Unencumbered Cash, Beginning	(10,351.01)	-
Unencumbered Cash, Ending	$ -	$ -

JAYHAWK UNIFIED SCHOOL DISTRICT #346
MOUND CITY, KANSAS
FEDERAL GRANTS FUND
Schedule of Receipts and Expenditures - Actual - Regulatory Basis
For the Fiscal Year Ended June 30, 2024
With Comparative Actual for the Fiscal Year Ended June 30, 2023

	Prior Year Actual	Current Year Actual
Receipts		
Federal Sources		
Federal aid Rural Schools	$ 30,797.35	$ 37,292.61
Federal aid ESSER	622,625.00	342,014.00
Title I	133,345.00	137,406.00
Title II-A/Teacher Quality	21,792.00	21,246.00
Federal aid ESSA-Student Support	16,209.00	16,571.00
Other	-	-
Total Receipts	824,768.35	554,529.61
Expenditures		
Instruction	595,801.48	438,724.02
Support Services		
Student Support	167,159.33	36,623.02
Instructional Support	6,675.92	22,492.69
General Administration	4,848.48	2,734.51
School Administration	13,949.38	1,568.44
Operations and Maintenance	14,545.44	2,071.92
Student Transportation	27,295.53	5,056.98
Food Service Operations	7,272.73	1,816.26
Building Improvements	15,071.19	248.22
Operating Transfers to Other Funds		
General Fund	6,340.00	2,088.04
Title II-A - Teacher Quality	10,351.01	-
Title I	38,790.00	-
Total Expenditures	908,100.49	513,424.10
Receipts Over (Under) Expenditures	(83,332.14)	41,105.51
Unencumbered Cash, Beginning	(100,531.47)	(183,863.61)
Unencumbered Cash, Ending	(183,863.61)	$ (142,758.10)

JAYHAWK UNIFIED SCHOOL DISTRICT #346
MOUND CITY, KANSAS
TITLE I FUND
Schedule of Receipts and Expenditures - Actual - Regulatory Basis
For the Fiscal Year Ended June 30, 2024
With Comparative Actual for the Fiscal Year Ended June 30, 2023

	Prior Year Actual	Current Year Actual
Receipts		
Federal Sources		
Federal aid	$ -	$ -
Operating Transfer from		
Federal Funds	38,790.00	-
Total Receipts	38,790.00	-
Expenditures		
Instruction	-	-
General Administration	-	-
Total Expenditures	-	-
Receipts Over (Under) Expenditures	38,790.00	-
Unencumbered Cash, Beginning	(38,790.00)	-
Unencumbered Cash, Ending	-	$ -

JAYHAWK UNIFIED SCHOOL DISTRICT #346
MOUND CITY, KANSAS
BOND AND INTEREST FUND
Schedule of Receipts and Expenditures - Actual and Budget - Regulatory Basis
For the Fiscal Year Ended June 30, 2024
With Comparative Actual for the Fiscal Year Ended June 30, 2023

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Local Sources				
Ad valorem tax	$ 694,100.62	$ 719,819.19	$ 29,218.00	$ 690,601.19
Delinquent tax	11,150.84	12,261.09		12,261.09
County Sources				
Motor vehicle tax	50,910.61	56,733.46	76,540.00	(19,806.54)
State Sources				
State aid	-	12,756.00	12,756.00	-
Total Receipts	756,162.07	801,569.74	$ 118,514.00	$ 683,055.74
Expenditures				
Debt Service				
Principal	460,000.00	480,000.00	$ 480,000.00	$ -
Interest	171,900.00	157,800.00	157,800.00	-
Total Expenditures	631,900.00	637,800.00	$ 637,800.00	$ -
Receipts Over (Under) Expenditures	124,262.07	163,769.74		
Unencumbered Cash, Beginning	1,354,379.53	1,478,641.60		
Unencumbered Cash, Ending	$ 1,478,641.60	$ 1,642,411.34		

JAYHAWK UNIFIED SCHOOL DISTRICT #346
MOUND CITY, KANSAS
AGENCY FUNDS
Schedule of Receipts and Disbursements - Regulatory Basis
For the Fiscal Year Ended June 30, 2024

	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Agency Funds				
Student Organizations				
Jayhawk - Linn High School	$ 102,509.65	$ 163,576.18	$ 155,708.48	$ 110,377.35
Jayhawk Elementary	11,961.88	18,443.62	13,815.18	16,590.32
Total Agency Funds	$ 114,471.53	$ 182,019.80	$ 169,523.66	$ 126,967.67

Schedule 4

JAYHAWK UNIFIED SCHOOL DISTRICT #346
MOUND CITY, KANSAS
DISTRICT ACTIVITY FUNDS
Summary of Receipts, Expenditures, and Unencumbered Cash - Regulatory Basis
For the Fiscal Year Ended June 30, 2024

Funds	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Plus Encumbrances and Accounts Payable	Ending Cash Balance June 30, 2024
Gate Receipts						
Jayhawk - Linn High School	8,840.96	43,062.39	47,080.29	4,823.06	-	4,823.06
Total Gate Receipts	8,840.96	43,062.39	47,080.29	4,823.06	-	4,823.06
Total District Activity Funds	8,840.96	43,062.39	47,080.29	4,823.06	-	4,823.06

JAYHAWK UNIFIED SCHOOL DISTRICT #346
MOUND CITY, KANSAS

FEDERAL COMPLIANCE SECTION
For the Fiscal Year Ended June 30, 2024

JAYHAWK UNIFIED SCHOOL DISTRICT #346
MOUND CITY, KANSAS

Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2024

Federal Grantor Pass Through Grantor Program Title	Federal CFDA Number	Receipts	Expenditures
U.S. Department of Agriculture			
Passed Through the Kansas State Department of Education			
School Breakfast Program	10.553	$ 75,535.05	$ 75,535.05
National School Lunch Program	10.555	197,978.22	197,978.22
Summer Food Service	10.559	17,945.76	17,945.76
Nutrition Cluster		291,459.03	291,459.03
Local Food for Schools	10.185	4,631.76	4,631.76
Total U.S. Department of Agriculture		296,090.79	296,090.79
U.S. Department of Education			
Direct Grant			
Small Rural School Achievement Program	84.358A	37,292.61	40,889.13
Passed Through the Kansas State Department of Education			
Title I Grants to Local Education Agencies	84.010	137,406.00	140,083.00
Title II Improving Teacher Quality	84.367	21,246.00	20,889.00
COVID-19 ESSA Student Support & Academic Enrich	84.424A	16,571.00	16,571.00
COVID 19 Elementary and Secondary School Relief	84.425U	342,014.00	294,991.97
Totals U.S. Department of Education		554,529.61	513,424.10
Total Federal Awards		$ 850,620.40	$ 809,514.89

Notes to the Schedule of Expenditures of Federal Awards:

Expenses in this schedule are presented in according with the Regulatory Basis of Accouting, and include amounts paid as well as accounts payable for goods or services received. Expenses in this schedule do not agreee with the expenses according to the financial statements for the Covid 19 grant inasmuch as expenses in the financial statements include encumbrances in accordance with the regulatory basis of accounting.

The District did not pay any awards to subrecipients.

Pass thru entities did not assign a specific identifying number.

The District did not use the 10% de minimus rate for indirect costs.

Diehl
Banwart
Bolton
Certified Public Accountants PA

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

To the Board of Education
Jayhawk Linn Unified School District #346
Mound City, Kansas 66056

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited the Unified District #346, Mound City, Kansas' (the District) compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of the District's major federal programs for the year ended June 30, 2024. The District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the District complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs 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 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 provisions of contracts or grant agreements applicable to the District's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the District's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing

standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the District's compliance with the requirements of each major federal program as a whole.

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

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

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

Report on Internal Control over Compliance

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

Diehl, Banwart, Bolton, CPAs PA

DIEHL, BANWART, BOLTON, CPAs PA

January 14, 2025
Fort Scott, Kansas

Diehl
Banwart
Bolton
Certified Public Accountants PA

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

To the Board of Education
Jayhawk Linn Unified School District #346
Mound City, Kansas 66056

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 #346 as of the year ended June 30, 2024, and the related notes to the financial statement, which collectively comprise the District's basic financial statement, and have issued our report thereon dated January 14, 2025.

Report on Internal Control Over Financial Reporting
In planning and performing our audit of the financial statement, we considered the District's internal control over financial reporting (internal control) 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 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 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 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 *Government Auditing Standards*.

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 *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Diehl, Banwart, Bolton, CPAs PA

DIEHL, BANWART, BOLTON, CPAs PA

January 14, 2025
Fort Scott, Kansas

JAYHAWK LINN UNIFIED SCHOOL DISTRICT #346
MOUND CITY, KANSAS

Schedule of Findings and Questioned Costs
For the Fiscal Year Ended June 30, 2024

SECTION I: SUMMARY OF AUDITORS' RESULTS

FINANCIAL STATEMENTS

Type of auditor's report issued:

The auditors' report was adverse for departures from accounting principles generally accepted in the United State of America due to the preparation of the financial statements in accordance with the Kansas regulatory basis of accounting. An unmodified opinion on the regulatory basis of accounting financial statement of the government was issued.

Internal control over financial reporting:

- Material weakness identified? ___ Yes _X_ No
- Significant deficiency identified? ___ Yes _X_ None reported
- Noncompliance material to financial statements noted? ___ Yes _X_ No

FEDERAL AWARDS

Internal control over major programs:

- Material weakness identified? ___ Yes _X_ No
- Significant deficiency identified? ___ Yes _X_ None reported

Type of auditors' report issued on compliance for major programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with section 510(a) of the Uniform Guidance? ___ Yes _X_ No

Identification of major programs:

CFDA Numbers	Name of Federal Program
84.425U	Elementary Secondary School Relief
10.553, 10.555, 10.559	Child Nutrition Cluster

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

Auditee qualified as low-risk auditee? ___ Yes _X_ No

JAYHAWK LINN UNIFIED SCHOOL DISTRICT #346
MOUND CITY, KANSAS

Schedule of Findings and Questioned Costs
For the Fiscal Year Ended June 30, 2024

SECTION II - FINANCIAL STATEMENT FINDINGS

None reported.

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

No material findings or questioned costs required to be disclosed under the Uniform Guidance.

JAYHAWK LINN UNIFIED SCHOOL DISTRICT #346
MOUND CITY, KANSAS

Summary Schedule of Prior Audit Findings
For the Fiscal Year Ended June 30, 2024

No audit findings relative to the federal award programs.