UNIFIED SCHOOL DISTRICT NO. 258
Humboldt, Kansas

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

For the Year Ended June 30, 2024

Unified School District No. 258
Humboldt, Kansas
Regulatory Basis Financial Statement
For the Fiscal Year Ended June 30, 2024

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Unified School District No. 258
Humboldt, Kansas
Regulatory Basis Financial Statement
For the Fiscal Year Ended June 30, 2024

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INDEPENDENT AUDITORS' REPORT

Board of Education
Unified School District No. 258
Humboldt, Kansas

Adverse and Unmodified Opinions

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Unified School District No. 258, Humboldt, Kansas, as of and for the year ended June 30, 2024, and the related notes to the financial statement.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

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

Unmodified Opinion on Regulatory Basis of Accounting

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

Basis for Adverse and Unmodified Opinions

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

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

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

Responsibilities of Management for the Financial Statement

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

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

Auditor's Responsibilities for the Audit of the Financial Statement

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

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

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

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

Other Matters

Supplementary Information

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

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of Unified School District No. 258, Humboldt, Kansas, as of and for the year ended June 30, 2023 (not presented herein), and have issued our report thereon dated February 16, 2024, which contained an unmodified opinion on the basic financial statement. The 2023 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link https://admin.ks.gov/offices/accounts-reports/local-government/municipal-services. The 2023 actual column (2023 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget for the year June 30, 2024 (Schedule 2 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2023 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2023 basic financial statement. The 2023 comparative information was subjected to the auditing procedures applied in the audit of the 2023 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2023 basic financial statement or to the 2023 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2023 comparative information is fairly stated in all material respects in relation to the 2023 basic financial statement as a whole, on the basis of accounting described in Note 1.

Other Supplementary Information

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

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated April 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.

Rodney M. Burns, CPA, LLC

Rodney M. Burns, CPA, LLC
Certified Public Accountants

Chanute, Kansas
April 14, 2025

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Unified School District No. 258
Summary Statement of Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis
For the Year Ended June 30, 2024

		Beginning Unencumbered Cash Balance	Beginning Balance Adjustment	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Governmental Type Funds:								
General		$ 1		8,457,510	8,457,062	449	475,174	475,623
Supplemental General		43,687		2,094,270	2,118,700	19,257	27,074	46,331
Special Purpose:								
Pre-School Aged At-Risk		121,315		205,000	46,223	280,092	13,932	294,024
At Risk K-12		282,757		983,967	998,618	268,106	103,032	371,138
Bilingual Education		3,111				3,111		3,111
Virtual Education		238,543		952,040	792,620	397,963	52,265	450,228
Capital Outlay		4,221,329		2,012,436	117,337	6,116,428		6,116,428
Driver Training		12,895		9,610	7,112	15,393	3,391	18,784
Food Service		89,583		517,472	460,709	146,346	22,336	168,682
Professional Development		73,483		106,090	45,212	134,361		134,361
Special Education		253,520		2,036,088	1,612,092	677,516		677,516
Career and Postsecondary Education		273,511		630,269	504,642	399,138	56,016	455,154
KPERS Special Retirement Contribution				727,741	727,741			
Contingency Reserve		700,000		30,000		730,000		730,000
Textbook and Student Material Revolving		135,399		16,186	10,000	141,585	10,000	151,585
Recreation Commission		4,597		153,860	158,457			
Elementary/Secondary School Emergency Relief		(8,463)		418,055	426,827	(17,235)	309	(16,926)
REAP Grant				21,352	38,293	(16,941)		(16,941)
Special Mini-Grants		637,365		181,148	185,548	632,965		632,965
Title I		6,286		153,025	157,924	1,387	25,601	26,988
Improving Teacher Quality		(7,590)		32,897	24,020	1,287	1,625	2,912
KDHE COVID Testing Grant	(2)	(122,507)	5,778	433,813	349,119	(32,035)	9,668	(22,367)
Masonic Literacy Grant		9				9		9
Mental Health Grant		5,082		4,000		9,082		9,082
MHIT Grant				77,605	77,605			
SEK Mental Health Grant		5,000				5,000		5,000
Health Care Grant		1,986				1,986		1,986
School Nurse Grant		14,882		40,000	248	54,634		54,634
Families and Schools Together Grant		13,252				13,252		13,252
Gate Receipts		3,890		57,903	54,647	7,146		7,146
Special Projects		22,264		18,475	20,616	20,123		20,123
Bond and Interest:								
Bond and Interest		1,805,551		934,128	1,073,675	1,666,004		1,666,004
Capital Projects:								
School Building Remodeling Project		12,568,247		757,037	13,113,467	211,817	6,543,041	6,754,858
Total Primary Government	(1)	21,398,985	5,778	22,061,977	31,578,514	11,888,226	7,343,464	19,231,690

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

Unified School District No. 258
Summary Statement of Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis
For the Year Ended June 30, 2024

	Beginning Unencumbered Cash Balance	Beginning Balance Adjustment	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Composition of Cash:							
Certificates of Deposit							1,150,490
Consruction Trust Account							6,754,858
Demand Deposits							11,396,818
Petty Cash Advance							825
Less: Agency Funds							(71,301)
Total Primary Government (1)							19,231,690

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

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

Note 1 Summary of Significant Accounting Policies

The financial statement and schedules of Unified School District No. 258, Humboldt, Kansas, have been prepared in order to show compliance with the cash basis and budget laws of the State of Kansas. The Governmental Accounting Standards Board is the principal standard setting body for establishing governmental accounting and financial reporting principles. The more significant of the District's accounting policies follow. Note 1 describes how the District's accounting policies differ from accounting principles generally accepted in the United States of America.

Reporting Entity

The District is a municipal corporation governed by an elected seven-member board. This financial statement presents Unified School District No. 258, and includes the primary government only, with no related municipal entities.

Basis of Accounting

Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States of America

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

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

Basis of Presentation

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

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

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

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

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.

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

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

Property Taxes

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

Reimbursed Expenses

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

Pension Plan

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

Budgetary Information

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

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

If the municipality is holding a revenue neutral rate hearing, the budget timeline for adoption of the final budget has been adjusted to on or before September 20th. The municipality did hold a revenue neutral rate hearing for the year ending June 30, 2024.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. During the year ended June 30, 2024, the District amended the budget of the following funds, in the amounts indicated:

Fund	Original Budget	Amended Budget
General Fund	$ 8,151,319	8,467,373
Virtual Education Fund	944,481	1,075,841

Subsequent to adopting this amendment, the State of Kansas cut the budget of the General Fund to the legal maximum amount of $8,408,044 and cut the budget of the Supplemental General Fund to the legal maximum amount of $2,118,700. The legal maximum budget amount is computed based on audited full-time equivalent enrollment.

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

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

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

Contingency Reserve Fund
Textbook and Student Material Revolving Fund
Elementary/Secondary School Emergency Relief Fund
Technology Literacy Challenge Grant Fund
REAP Grant Fund
Special Mini-Grants Fund
Title I Fund
Improving Teacher Quality Fund
KDHE COVID Testing Grant Fund
Masonic Literacy Grant Fund
Mental Health Grant Fund
MHIT Grant Fund
SEK Mental Health Grant Fund
Health Care Grant Fund
School Nurse Grant Fund
Families and Schools Together Grant Fund
Gate Receipts Fund
Special Projects Fund

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

Note 2 Deposits and Investments

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

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

At June 30, 2024, the District has a total of $6,754,858 being held in a trust account with Security Bank of Kansas City. These funds are being used in connection with a capital project in the District (see note 8 below). The Trustee has invested these funds in U.S. Treasury Notes and Bonds and various other direct U.S. Government obligations. As of June 30, 2024, the fair market value of these investments is $6,754,858.

Concentration of credit risk. State statutes place no limit on the amount the District may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405. The District had no investments at June 30, 2024 and held no investments throughout the year.

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

At June 30, 2024, the carrying amount of the District's deposits was $12,547,308 and the bank balance was $12,945,267. Of the bank balance, $601,094 was covered by federal depository insurance and the remaining $12,344,173 was collateralized with securities held by the pledging financial institutions' agents in the School's name.

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

Note 3 Long-term Debt

On August 10, 2022, the District issued $17,450,000 in General Obligation Bonds, with an interest rate varying from 4.00-5.00%. The proceeds of these bonds are being used for several projects in the District (see Note 8 below). These bonds will be retired through an annual tax levy, with payments commencing in March, 2023 and continuing through September, 2047.

Changes in Long-Term Debt

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

Issue	Interest Rate	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
General Obligation Bonds:									
Building Remodeling and Improvement G.O. Bonds	4.0-5.0%	8/10/2022	$ 17,450,000	9/01/2047	17,450,000		325,000	17,125,000	748,675
Total Contractual Indebtedness					17,450,000	-	325,000	17,125,000	748,675

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

	General Obligation Bonds	
	Principal	Interest
2024-25	$ 390,000	730,800
2025-26	410,000	710,800
2026-27	430,000	689,800
2027-28	455,000	667,675
2028-29	475,000	644,425
2029-30/2033-34	2,760,000	2,831,000
2034-35/2038-39	3,515,000	2,106,475
2039-40/2043-44	4,405,000	1,313,100
2044-45/2047-48	4,285,000	352,500
Total	17,125,000	10,046,575

Note 4 Risk Management

Insurance Coverage

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

Note 5 Interfund Transfers

From	To	Regulatory Authority	Amount
General Fund	Pre-School Aged At-Risk Fund	K.S.A. 72-5167	$ 80,000
General Fund	At Risk K-12 Fund	K.S.A. 72-5167	760,656
General Fund	Capital Outlay Fund	K.S.A. 72-5167	1,078,571
General Fund	Virtual Education Fund	K.S.A. 72-5167	950,000
General Fund	Food Service Fund	K.S.A. 72-5167	35,000
General Fund	Professional Development Fund	K.S.A. 72-5167	100,000
General Fund	Special Education Fund	K.S.A. 72-5167	1,471,680
General Fund	Career and Postsecondary Education Fund	K.S.A. 72-5167	70,000
General Fund	Contingency Reserve Fund	K.S.A. 72-5167	30,000
Supplemental General Fund	Pre-School Aged At-Risk Fund	K.S.A. 72-5143	125,000
Supplemental General Fund	At Risk K-12 Fund	K.S.A. 72-5143	223,311
Supplemental General Fund	Food Service Fund	K.S.A. 72-5143	100,000
Supplemental General Fund	Special Education Fund	K.S.A. 72-5143	564,408
Supplemental General Fund	Career and Postsecondary Education Fund	K.S.A. 72-5143	516,785

Note 6 Other Long-Term Obligations from Operations

Compensated Absences

The School District's policies regarding sick leave and vacation pay permit certified employees to accumulate 15 days of sick leave per year up to a maximum of 90 days and permit non-teaching personnel to accumulate 9-12 days of sick leave per year to a maximum of 90 days, based on their job description. At termination or retirement, certified personnel, with at least 15 years of experience in the District, are paid for 50% of their unused sick leave days, up to a maximum of 45 days, at the current teacher base rate of pay and classified personnel, with at least 15 years of experience in the District, are paid for 50% of their unused sick leave days, up to a maximum of 30 days, at the current base rate for their position.

Defined Benefit Pension Plan

Plan description. The District participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing, multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, et seq. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in its Comprehensive Annual Financial Report which can be found on the KPERS website at www.kpers.org or by writing to KPERS (2611 South Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

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

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

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

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

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

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

The State of Kansas is required to contribute the statutory required employer's share except for retired District employees. The District is responsible for the employer's portion of the cost for retired District employees. The District received and remitted amounts equal to the statutory contribution rate, which totaled $727,741 from the State of Kansas for the year ended June 30, 2024.

Net Pension Liability. At June 30, 2024, the District's proportionate share of the collective net pension liability reported by KPERS was $6,535,833 The net pension liability was measured as of June 30, 2023, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2022, which was rolled forward to June 30, 2023. The District's proportion of the net pension liability was based on the ratio of the District's contributions to KPERS, relative to the total employer and non-employer contributions of the State/School subgroup within KPERS for the fiscal year ended June 30, 2023. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in these financial statements.

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

Note 7 Stewardship, Compliance, and Accountability

Compliance with Kansas Cash Basis Law

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

Elementary/Secondary School Emergency Relief Fund	$ 17,235
REAP Grant Fund	16,941
KDHE COVID Testing Grant Fund	32,035

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

Compliance with Kansas Budget Law

No violations.

Compliance with Kansas Depository Security Law

No violations.

Note 8 Capital Project

On May 24, 2022, the voters in the District approved the issuance of general obligation bonds in an amount not to exceed $17,450,000, to pay the costs of several projects in the District, including new classrooms, a new Field House and remodeling of existing buildings. These bonds were issued on August 10, 2022. The proceeds of the bond issue were placed in a trust with Security Bank of Kansas City, who invested the proceeds in U.S. Treasury Bills and other various U.S. government obligations on behalf of the District.

The authorized amount for this project is $19,359,527. As of June 30, 2024, the District has expended and encumbered a total of $18,614,753 in connection with this project.

Note 9 Subsequent Events

The District has evaluated subsequent events through April 14, 2025, the date which the financial statement was available to be issued.

SUPPLEMENTARY INFORMATION

Unified School District No. 258
Summary of Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2024

Schedule 1

	Certified Budget	Adjustment to Comply with Legal Max	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
Governmental Type Funds:						
General	$ 8,467,373	(59,329)	49,018	8,457,062	8,457,062	
Supplemental General	2,131,944	(13,244)		2,118,700	2,118,700	
Special Purpose:						
Pre-School Aged At-Risk	121,315			121,315	46,223	(75,092)
At Risk K-12	1,030,767			1,030,767	998,618	(32,149)
Bilingual Education	3,537			3,537		(3,537)
Virtual Education	1,075,841			1,075,841	792,620	(283,221)
Capital Outlay	5,114,368			5,114,368	117,337	(4,997,031)
Driver Training	24,645			24,645	7,112	(17,533)
Food Service	532,177		3,234	535,411	460,709	(74,702)
Professional Development	80,983			80,983	45,212	(35,771)
Special Education	1,860,000			1,860,000	1,612,092	(247,908)
Career and Postsecondary Education	514,390		32,051	546,441	504,642	(41,799)
KPERS Special Retirement Contribution	787,904			787,904	727,741	(60,163)
Recreation Commission	167,613			167,613	158,457	(9,156)
Bond and Interest:						
Bond and Interest	1,073,775			1,073,775	1,073,675	(100)
Totals	22,986,632	(72,573)	84,303	22,998,362	17,120,200	(5,878,162)

Unified School District No. 258
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Cash Receipts				
Revenue from Local Sources				
Reimbursements	$ 63,469	49,018		49,018
Revenue from State Sources				
General State Aid	6,817,476	7,495,297	7,293,376	201,921
Mineral Production Tax	579	605	500	105
Special Education Aid	935,472	912,590	1,114,168	(201,578)
Total Revenue from State Sources	7,753,527	8,408,492	8,408,044	448
Total Cash Receipts	7,816,996	8,457,510	8,408,044	49,466
Expenditures and Transfers				
Instruction				
Certified Salaries	1,673,605	1,769,780	2,300,000	(530,220)
Non-Certified Salaries			200,000	(200,000)
Group Insurance	209,895	194,847	169,125	25,722
Social Security	146,644	153,333	8,000	145,333
Other Employee Benefits	6,068	4,588	35,000	(30,412)
Purchased Professional and Technical Services		7,177		7,177
Instructional Services	1,700			
Communication Services		931		931
General Teaching Supplies	64,516	36,813	66,000	(29,187)
Textbooks		54,465		54,465
Miscellaneous Supplies	32,403	2,656	30,000	(27,344)
Equipment		1,074		1,074
Other		26,687		26,687
Total Instruction	2,134,831	2,252,351	2,808,125	(555,774)
Support Services - Students				
Certified Salaries	5,559	12,002	52,000	(39,998)
Group Insurance	5,968	3,667	2,600	1,067
Social Security	467	1,855	3,000	(1,145)
Purchased Professional and Technical Services			35,885	(35,885)
Supplies and Materials		1,124		1,124
Total Support Services - Students	11,994	18,648	93,485	(74,837)
Support Services - Instr. Staff				
Non-Certified Salaries	46,637	45,031	50,000	(4,969)
Group Insurance	7,764	8,458	10,000	(1,542)
Social Security	3,074	2,839	5,000	(2,161)
Books and Periodicals		48		48
Other	851	917	3,000	(2,083)
Total Support Services - Instr. Staff	58,326	57,293	68,000	(10,707)
General Administration				
Certified Salaries	99,450	103,550	110,000	(6,450)
Non-Certified Salaries	69,791	80,642	87,000	(6,358)
Group Insurance	19,124	24,260	30,000	(5,740)
Social Security	11,985	12,962	15,500	(2,538)
Other Employee Benefits	34,645	4,540	35,000	(30,460)
Purchased Professional and Technical Services	17,619	11,981	18,000	(6,019)
Other Purchased Services	13,211	15,901		15,901
Insurance	158,591	72,017	170,000	(97,983)
Communication Services	7,749	7,048	7,500	(452)
Staff Travel		822		822
Other Miscellaneous Purchased Services		422	14,000	(13,578)
General Teaching Supplies	5,549	9,060	6,000	3,060
Other	29,541	18,771	30,000	(11,229)
Total General Administration	467,255	361,976	523,000	(161,024)

Unified School District No. 258
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
School Administration				
Certified Salaries	$ 273,526	287,072	289,526	(2,454)
Non-Certified Salaries	107,860	101,657	108,000	(6,343)
Group Insurance	54,673	59,839	66,260	(6,421)
Social Security	26,962	27,984	32,000	(4,016)
Other Purchased Services	2,161	1,348		1,348
Communication Services	6,230	6,870	6,500	370
Other Miscellaneous Purchased Services			2,000	(2,000)
General Teaching Supplies	7,226	11,531	10,000	1,531
Other	3,753	1,421	3,500	(2,079)
Total School Administration	482,391	497,722	517,786	(20,064)
Support Services - Business				
Non-Certified Salaries	4,120	1,513	4,500	(2,987)
Social Security	315	188	350	(162)
General Teaching Supplies	2,048	1,140	3,000	(1,860)
Total Support Services - Business	6,483	2,841	7,850	(5,009)
Operations and Maintenance				
Non-Certified Salaries	207,481	202,293	250,000	(47,707)
Group Insurance	42,900	37,393	44,000	(6,607)
Social Security	18,403	16,704	19,000	(2,296)
Other Employee Benefits	124		200	(200)
Purchased Property Services	66,671	17,266		17,266
Water/Sewer Services (Non-Energy)	22,531	21,782	40,000	(18,218)
Pest Control		660		660
Repairs and Maintenance		6,580		6,580
Repair of Buildings	82,807	19,090	195,000	(175,910)
Other Purchased Property Services			100,000	(100,000)
General Teaching Supplies	20,358	12,411	23,000	(10,589)
Heating	31,552	30,088	64,000	(33,912)
Electricity	223,132	160,870	335,000	(174,130)
Miscellaneous Supplies		1,184		1,184
Total Operations and Maintenance	715,959	526,321	1,070,200	(543,879)
Vehicle Operation Services				
Non-Certified Salaries	75,563	84,518	130,000	(45,482)
Group Insurance	2,043	1,133	5,000	(3,867)
Social Security	5,679	5,738	6,000	(262)
Other Employee Benefits	1,800	1,050	2,000	(950)
Purchased Property Services	4,859	7,446		7,446
Repairs and Maintenance	8,060	5,287		5,287
Insurance		408		408
Supplies and Materials		3,618		3,618
Motor Fuel	37,761	36,007	60,000	(23,993)
Vehicles (Including school buses)	74,342		250,000	(250,000)
Other	39,303	11,271	100,000	(88,729)
Total Vehicle Operation Services	249,410	156,476	553,000	(396,524)
Monitoring Services				
Non-Certified Salaries		6,886		6,886
Group Insurance		187		187
Social Security		454		454
Total Monitoring Services		7,527		7,527

Unified School District No. 258
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Fund Transfers				
Pre-School Aged At-Risk	$ 49,000	80,000		80,000
At Risk K-12	752,584	760,656	760,656	
Capital Outlay	798,852	1,078,571		1,078,571
Virtual Education	500,000	950,000	837,297	112,703
Food Service	55,654	35,000		35,000
Professional Development		100,000		100,000
Special Education	1,254,281	1,471,680	1,114,168	357,512
Career and Postsecondary Education	80,000	70,000	113,806	(43,806)
Contingency Reserve	200,000	30,000		30,000
Total Fund Transfers	3,690,371	4,575,907	2,825,927	1,749,980
Budget Adjustments				
Legal Max Adjustment			(59,329)	59,329
Budget Credit Adjustment			49,018	(49,018)
Total Expenditures and Transfers	7,817,020	8,457,062	8,457,062	
Receipts Over (Under) Expenditures and Transfers	(24)	448		
Unencumbered Cash, Beginning	25	1		
Unencumbered Cash, Ending	1	449		

Unified School District No. 258
Supplemental General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Revenue from Local Sources				
Ad Valorem Taxes	$ 908,302	884,139	855,963	28,176
Delinquent Taxes	7,490	10,425	4,677	5,748
16/20M Truck Tax	1,563	1,352		1,352
Total Revenue from Local Sources	917,355	895,916	860,640	35,276
Revenue from County Sources				
Motor Vehicle Tax	46,468	42,167	62,272	(20,105)
Recreational Vehicle Tax	1,039	929	1,254	(325)
Commercial Vehicle Tax	5,117	5,114	7,084	(1,970)
Revenue in Lieu of Taxes	581	325		325
Total Revenue from County Sources	53,205	48,535	70,610	(22,075)
Revenue from State Sources				
Supplemental State Aid	1,025,246	1,149,819	1,143,762	6,057
Total Cash Receipts	1,995,806	2,094,270	2,075,012	19,258
Expenditures and Transfers				
Instruction				
Certified Salaries	54,406	37,721	100,000	(62,279)
Group Insurance	7,914	5,434	9,000	(3,566)
Social Security	4,106	2,842	6,000	(3,158)
Other Professional and Technical Services		27,091		27,091
Purchased Property Services	63,666	4,905	125,000	(120,095)
General Teaching Supplies	32,859	24,216	100,000	(75,784)
Textbooks	25		90,222	(90,222)
Workbooks	137			
Technology Supplies	79,044	45,808	168,130	(122,322)
Miscellaneous Supplies	93,226	251,294	100,000	151,294
Property (Equipment & Furnishings)	36,764	35,745	45,000	(9,255)
Other	12,595	846	15,000	(14,154)
Total Instruction	384,742	435,902	758,352	(322,450)
Support Services - Instr. Staff				
Technology Supplies		32,848		32,848
General Administration				
Insurance	10,196	805	145,000	(144,195)
Support Services - Business				
Non-Certified Salaries		18,861		18,861
Group Insurance		2,661		2,661
Social Security		1,408		1,408
Total Support Services - Business		22,930		22,930
Operations and Maintenance				
Repairs and Maintenance	14,738	41,235	48,719	(7,484)
Repair of Buildings	33,712	4,640	100,000	(95,360)
Other Purchased Property Services	242,097	24,439	250,000	(225,561)
Supplies and Materials		26,397		26,397
Total Operations and Maintenance	290,547	96,711	398,719	(302,008)

Unified School District No. 258
Supplemental General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Fund Transfers				
Pre-School Aged At-Risk	$	125,000		125,000
Bilingual Education	400		426	(426)
At Risk K-12	215,663	223,311	223,329	(18)
Virtual Education	220,000			
Food Service	35,000	100,000		100,000
Special Education	406,134	564,408	492,312	72,096
Career and Postsecondary Education	425,000	516,785	113,806	402,979
Total Fund Transfers	1,302,197	1,529,504	829,873	699,631
Budget Adjustments				
Legal Max Adjustment			(13,244)	13,244
Total Expenditures and Transfers	1,987,682	2,118,700	2,118,700	
Receipts Over (Under) Expenditures and Transfers	8,124	(24,430)		
Unencumbered Cash, Beginning	35,563	43,687		
Unencumbered Cash, Ending	43,687	19,257		

Unified School District No. 258
Pre-School Aged At-Risk Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Operating Transfers				
Transfer from General Fund	$ 49,000	80,000		80,000
Transfer from Supplemental General Fund		125,000		125,000
Total Cash Receipts	49,000	205,000		205,000
Expenditures and Transfers				
Instruction				
Certified Salaries	28,947	22,871	29,845	(6,974)
Group Insurance	8,184	8,676	8,751	(75)
Social Security	4,291	4,421	4,686	(265)
Purchased Professional and Technical Services			20,000	(20,000)
Other Professional and Technical Services	82			
Other Miscellaneous Purchased Services			10,000	(10,000)
General Teaching Supplies	1,867	10,255	20,000	(9,745)
Property (Equipment & Furnishings)			28,033	(28,033)
Total Expenditures and Transfers	43,371	46,223	121,315	(75,092)
Receipts Over (Under) Expenditures and Transfers	5,629	158,777		
Unencumbered Cash, Beginning	115,686	121,315		
Unencumbered Cash, Ending	121,315	280,092		

Unified School District No. 258
At Risk K-12 Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Cash Receipts				
Operating Transfers				
Transfer from General Fund	$ 752,584	760,656	760,656	
Transfer from Supplemental General Fund	215,663	223,311	223,329	(18)
Total Cash Receipts	968,247	983,967	983,985	(18)
Expenditures and Transfers				
Instruction				
Certified Salaries	707,707	702,995	600,000	102,995
Non-Certified Salaries	105,160	147,240	200,000	(52,760)
Group Insurance	88,532	79,620	108,076	(28,456)
Social Security	55,204	47,836	52,784	(4,948)
Other Professional and Technical Services		6,494		6,494
Other Miscellaneous Purchased Services		5,500		5,500
General Teaching Supplies	11,643	8,933	69,907	(60,974)
Total Expenditures and Transfers	968,246	998,618	1,030,767	(32,149)
Receipts Over (Under) Expenditures and Transfers	1	(14,651)		
Unencumbered Cash, Beginning	282,756	282,757		
Unencumbered Cash, Ending	282,757	268,106		

Unified School District No. 258
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)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Operating Transfers				
Transfer from Supplemental General Fund	$ 400		426	(426)
Total Cash Receipts	400		426	(426)
Expenditures and Transfers				
Instruction				
Certified Salaries			3,537	(3,537)
Total Expenditures and Transfers			3,537	(3,537)
Receipts Over (Under) Expenditures and Transfers	400			
Unencumbered Cash, Beginning	2,711	3,111		
Unencumbered Cash, Ending	3,111	3,111		

Unified School District No. 258
Virtual Education Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Cash Receipts				
Revenue from Local Sources				
Other Revenue From Local Sources	$	2,040		2,040
Operating Transfers				
Transfer from General Fund	500,000	950,000	837,297	112,703
Transfer from Supplemental General Fund	220,000			
Total Operating Transfers	720,000	950,000	837,297	112,703
Total Cash Receipts	720,000	952,040	837,297	114,743
Expenditures and Transfers				
Instruction				
Certified Salaries	368,816	491,899	558,943	(67,044)
Non-Certified Salaries	68,251	92,652	74,992	17,660
Group Insurance	44,774	60,060	59,453	607
Social Security	29,462	35,259	39,453	(4,194)
Purchased Professional and Technical Services		1,500		1,500
Communication Services	6,426			
Other Miscellaneous Purchased Services		112	11,500	(11,388)
General Teaching Supplies	33,600			
Technology Supplies			35,000	(35,000)
Miscellaneous Supplies		3,919		3,919
Property (Equipment & Furnishings)	26,508	37,903	28,500	9,403
Total Instruction	577,837	723,304	807,841	(84,537)
Support Services - Students				
Purchased Professional and Technical Services	158,574		195,000	(195,000)
General Administration				
Certified Salaries	33,824	15,183	37,000	(21,817)
Group Insurance		136		136
Social Security		467		467
Purchased Professional and Technical Services		5,148		5,148
Other Purchased Services	861	865	11,000	(10,135)
Communication Services	9,609	10,304		10,304
Supplies and Materials		5,273		5,273
General Teaching Supplies	2,000	592		592
Miscellaneous Supplies			3,500	(3,500)
Other	7,554	3,471	5,500	(2,029)
Total General Administration	53,848	41,439	57,000	(15,561)
School Administration				
Certified Salaries		6,160		6,160
Operations and Maintenance				
Purchased Property Services	638	481		481
Water/Sewer Services (Non-Energy)	280	332	2,000	(1,668)
		105		105
Rentals/Leases	8,700	9,300	10,000	(700)
Heating	431	354	1,500	(1,146)
Electricity	1,922	1,845	2,500	(655)
Other		9,300		9,300
Total Operations and Maintenance	11,971	21,717	16,000	5,717
Total Expenditures and Transfers	802,230	792,620	1,075,841	(283,221)
Receipts Over (Under) Expenditures and Transfers	(82,230)	159,420		
Unencumbered Cash, Beginning	320,773	238,543		
Unencumbered Cash, Ending	238,543	397,963		

Unified School District No. 258
Capital Outlay Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Cash Receipts				
Revenue from Local Sources				
Ad Valorem Taxes	$ 493,531	478,564	477,015	1,549
Delinquent Taxes	3,739	5,071	2,541	2,530
16/20M Truck Tax	764	759		759
Interest on Investments	33,265	107,589	30,000	77,589
Other Revenue From Local Sources	24,087	21,136	50,000	(28,864)
Total Revenue from Local Sources	555,386	613,119	559,556	53,563
Revenue from County Sources				
Motor Vehicle Tax	24,467	23,315	8,884	14,431
Recreational Vehicle Tax	551	513	179	334
Commercial Vehicle Tax	2,870	2,785	1,010	1,775
Total Revenue from County Sources	27,888	26,613	10,073	16,540
Revenue from State Sources				
General State Aid	251,054	294,133	304,829	(10,696)
Operating Transfers				
Transfer from General Fund	798,852	1,078,571		1,078,571
Total Cash Receipts	1,633,180	2,012,436	874,458	1,137,978
Expenditures and Transfers				
Instruction				
Property (Equipment & Furnishings)	81,608	21,709	864,368	(842,659)
Support Services - Students				
Property (Equipment & Furnishings)			500,000	(500,000)
Support Services - Instr. Staff				
Property (Equipment & Furnishings)			500,000	(500,000)
Operations and Maintenance				
Rentals/Leases		15,271		15,271
Property (Equipment & Furnishings)		23,299		23,299
Total Operations and Maintenance		38,570		38,570
Student Transportation				
Property (Equipment & Furnishings)			300,000	(300,000)
Monitoring Services				
Property (Equipment & Furnishings)	2,978	43,931		43,931
Facilities Acquisition/Construction				
Site Improvement	253,810	13,127	2,750,000	(2,736,873)
New Buildings Acquisition and Construction			200,000	(200,000)
Total Facilities Acquisition/Construction	253,810	13,127	2,950,000	(2,936,873)
Total Expenditures and Transfers	338,396	117,337	5,114,368	(4,997,031)
Receipts Over (Under) Expenditures and Transfers	1,294,784	1,895,099		
Unencumbered Cash, Beginning	2,867,349	4,221,329		
Prior Year Encumbrances Cancelled	59,196			
Unencumbered Cash, Ending	4,221,329	6,116,428		

Unified School District No. 258
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)
Cash Receipts				
Revenue from Local Sources				
User Charges and Fines	$ 4,608	4,680	5,000	(320)
Revenue from State Sources				
General State Aid	4,340	4,930	6,750	(1,820)
Total Cash Receipts	8,948	9,610	11,750	(2,140)
Expenditures and Transfers				
Instruction				
Certified Salaries	6,300	6,300	12,000	(5,700)
Social Security	482	482	1,000	(518)
General Teaching Supplies		72	5,000	(4,928)
Miscellaneous Supplies			4,145	(4,145)
Total Instruction	6,782	6,854	22,145	(15,291)
Vehicle Operation/Maintenance				
Motor Fuel		258	2,500	(2,242)
Total Expenditures and Transfers	6,782	7,112	24,645	(17,533)
Receipts Over (Under) Expenditures and Transfers	2,166	2,498		
Unencumbered Cash, Beginning	10,729	12,895		
Unencumbered Cash, Ending	12,895	15,393		

Unified School District No. 258
Food Service Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Cash Receipts				
Revenue from Local Sources				
Student Sales	$ 80,719	47,659	113,750	(66,091)
Adults and Non-Reimbursable Programs	7,756	12,890	9,720	3,170
Other Revenue From Local Sources	966		1,500	(1,500)
Total Revenue from Local Sources	89,441	60,549	124,970	(64,421)
Revenue from State Sources				
General State Aid	2,922	3,018	2,800	218
Revenue from Federal Sources				
Federal Financial Assistance	251,285	269,009	292,121	(23,112)
Other Federal Financial Assistance	57,822	49,896	23,550	26,346
Total Revenue from Federal Sources	309,107	318,905	315,671	3,234
Operating Transfers				
Transfer from General Fund	55,654	135,000		135,000
Transfer from Supplemental General Fund	35,000			
Total Operating Transfers	90,654	135,000		135,000
Total Cash Receipts	492,124	517,472	443,441	74,031
Expenditures and Transfers				
Food Service Operations				
Non-Certified Salaries	159,065	93,836	138,340	(44,504)
Group Insurance	26,352	28,432	25,502	2,930
Social Security	11,811	11,097	9,513	1,584
Purchased Professional and Technical Services	23,883	4,779		4,779
Tuitions		58,235		58,235
Other Miscellaneous Purchased Services		646	14,322	(13,676)
Food and Milk	253,033	238,485	300,000	(61,515)
Miscellaneous Supplies	14,626	19,764	25,000	(5,236)
Property (Equipment & Furnishings)	441	433	6,000	(5,567)
Other	2,028	5,002	13,500	(8,498)
Total Food Service Operations	491,239	460,709	532,177	(71,468)
Budget Credit Adjustment			3,234	(3,234)
Total Expenditures and Transfers	491,239	460,709	535,411	(74,702)
Receipts Over (Under) Expenditures and Transfers	885	56,763		
Unencumbered Cash, Beginning	88,698	89,583		
Unencumbered Cash, Ending	89,583	146,346		

Unified School District No. 258
Professional Development Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Cash Receipts				
Revenue from Local Sources				
Other Revenue From Local Sources	$	25		25
Revenue from State Sources				
General State Aid	3,507	6,065	7,500	(1,435)
Operating Transfers				
Transfer from General Fund		100,000		100,000
Total Cash Receipts	3,507	106,090	7,500	98,590
Expenditures and Transfers				
Instruction				
Purchased Professional and Technical Services			50,000	(50,000)
Other Professional Services	36,050	14,416	30,983	(16,567)
Total Instruction	36,050	14,416	80,983	(66,567)
Support Services - Instr. Staff				
Purchased Professional and Technical Services		18,884		18,884
Other Purchased Services		11,621		11,621
Miscellaneous Supplies		291		291
Total Support Services - Instr. Staff		30,796		30,796
Total Expenditures and Transfers	36,050	45,212	80,983	(35,771)
Receipts Over (Under) Expenditures and Transfers	(32,543)	60,878		
Unencumbered Cash, Beginning	106,026	73,483		
Unencumbered Cash, Ending	73,483	134,361		

Unified School District No. 258
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)
Cash Receipts				
Operating Transfers				
Transfer from General Fund	$ 1,254,281	1,471,680	1,114,168	357,512
Transfer from Supplemental General Fund	406,134	564,408	492,312	72,096
Total Cash Receipts	1,660,415	2,036,088	1,606,480	429,608
Expenditures and Transfers				
Instruction				
LEA Payments to COOP's/Interlocals	475,720	886,112	710,000	176,112
LEA State Aid Flowthrough Payments to COOP's/Interlocals	905,362	710,596	1,100,000	(389,404)
General Teaching Supplies		121		121
Total Instruction	1,381,082	1,596,829	1,810,000	(213,171)
Vehicle Operation Services				
Non-Certified Salaries	31,395	11,481	40,000	(28,519)
Group Insurance		359		359
Social Security	2,355	878	5,000	(4,122)
Motor Fuel	1,715	1,795	4,000	(2,205)
Other			1,000	(1,000)
Total Vehicle Operation Services	35,465	14,513	50,000	(35,487)
Monitoring Services				
Motor Fuel		750		750
Total Expenditures and Transfers	1,416,547	1,612,092	1,860,000	(247,908)
Receipts Over (Under) Expenditures and Transfers	243,868	423,996		
Unencumbered Cash, Beginning	9,652	253,520		
Unencumbered Cash, Ending	253,520	677,516		

Unified School District No. 258
Career and Postsecondary Education Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Cash Receipts				
Revenue from Local Sources				
Other Revenue From Local Sources	$	1,433		1,433
Revenue from State Sources				
CTE Transportation State Aid			3,267	(3,267)
Revenue from Federal Sources				
Federal Financial Assistance	38,981	42,051	10,000	32,051
Operating Transfers				
Transfer from General Fund	80,000	70,000		70,000
Transfer from Supplemental General Fund	425,000	516,785	227,612	289,173
Total Operating Transfers	505,000	586,785	227,612	359,173
Total Cash Receipts	543,981	630,269	240,879	389,390
Expenditures and Transfers				
Instruction				
Certified Salaries	333,381	325,684	344,500	(18,816)
Group Insurance	36,810	37,098	40,002	(2,904)
Social Security	24,678	25,624	27,038	(1,414)
Repairs and Maintenance	1,823			
General Teaching Supplies	63,858	84,181	41,000	43,181
Textbooks		211		211
Miscellaneous Supplies	654			
Property (Equipment & Furnishings)		645	4,000	(3,355)
Total Instruction	461,204	473,443	456,540	16,903
Operations and Maintenance				
Purchased Property Services		317		317
Water/Sewer Services (Non-Energy)			300	(300)
Cleaning Services			550	(550)
Other Purchased Property Services			10,000	(10,000)
Supplies and Materials		30,465	45,000	(14,535)
Heating			500	(500)
Electricity	316	417	1,500	(1,083)
Total Operations and Maintenance	316	31,199	57,850	(26,651)
Budget Credit Adjustment			32,051	(32,051)
Total Expenditures and Transfers	461,520	504,642	546,441	(41,799)
Receipts Over (Under) Expenditures and Transfers	82,461	125,627		
Unencumbered Cash, Beginning	191,050	273,511		
Unencumbered Cash, Ending	273,511	399,138		

Unified School District No. 258
KPERS Special Retirement Contribution Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Revenue from State Sources				
General State Aid	$ 716,276	727,741	787,904	(60,163)
Total Cash Receipts	716,276	727,741	787,904	(60,163)
Expenditures and Transfers				
Instruction				
Other Employee Benefits	532,348	556,502	585,582	(29,080)
Support Services - Students				
Other Employee Benefits	14,543	12,153	15,997	(3,844)
Support Services - Instr. Staff				
Other Employee Benefits	6,255	5,240	6,881	(1,641)
General Administration				
Other Employee Benefits	28,770	28,091	31,647	(3,556)
School Administration				
Other Employee Benefits	57,325	52,761	63,058	(10,297)
Support Services - Business				
Other Employee Benefits	859	801	945	(144)
Operations and Maintenance				
Other Employee Benefits	41,397	40,099	45,537	(5,438)
Student Transportation				
Other Employee Benefits	12,030	7,487	13,233	(5,746)
Vehicle Operation Services				
Other Employee Benefits		2,556		2,556
Operation of Non-Instruction Services				
Other Employee Benefits	22,749	22,051	25,024	(2,973)
Total Expenditures and Transfers	716,276	727,741	787,904	(60,163)
Receipts Over (Under) Expenditures and Transfers				
Unencumbered Cash, Beginning				
Unencumbered Cash, Ending				

Unified School District No. 258
Contingency Reserve Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

		Prior Year Actual	Current Year Actual
Cash Receipts			
Operating Transfers			
Transfer from General Fund	$	200,000	30,000
Total Cash Receipts		200,000	30,000
Expenditures and Transfers			
None			
Receipts Over (Under) Expenditures and Transfers		200,000	30,000
Unencumbered Cash, Beginning		500,000	700,000
Unencumbered Cash, Ending		700,000	730,000

Unified School District No. 258
Textbook and Student Material Revolving Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Revenue from Local Sources		
Other Revenue From Local Sources	$ 373	
User Charges and Fines	12,632	9,724
Rental Fees and Books	7,325	6,462
Total Cash Receipts	20,330	16,186
Expenditures and Transfers		
Instruction		
Textbooks		10,000
Total Expenditures and Transfers		10,000
Receipts Over (Under) Expenditures and Transfers	20,330	6,186
Unencumbered Cash, Beginning	115,069	135,399
Unencumbered Cash, Ending	135,399	141,585

Unified School District No. 258
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)
Cash Receipts				
Revenue from Local Sources				
Ad Valorem Taxes	$ 154,244	143,664	149,352	(5,688)
Delinquent Taxes	1,133	1,600	794	806
16/20M Truck Tax	239	227		227
Total Revenue from Local Sources	155,616	145,491	150,146	(4,655)
Revenue from County Sources				
Motor Vehicle Tax	7,648	7,286	10,870	(3,584)
Recreational Vehicle Tax	172	160	219	(59)
Commercial Vehicle Tax	897	870	1,237	(367)
Revenue in Lieu of Taxes	102	53		53
Total Revenue from County Sources	8,819	8,369	12,326	(3,957)
Total Cash Receipts	164,435	153,860	162,472	(8,612)
Expenditures and Transfers				
Community Services Operations				
Community Service Operations	238,326	158,457	167,613	(9,156)
Total Expenditures and Transfers	238,326	158,457	167,613	(9,156)
Receipts Over (Under) Expenditures and Transfers	(73,891)	(4,597)		
Unencumbered Cash, Beginning	78,488	4,597		
Unencumbered Cash, Ending	4,597			

Unified School District No. 258
Elementary/Secondary School Emergency Relief Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Revenue from Federal Sources		
Federal Financial Assistance	$ 380,188	418,055
Total Cash Receipts	380,188	418,055
Expenditures and Transfers		
Instruction		
Certified Salaries	186,848	373,737
Non-Certified Salaries	11,350	
Group Insurance		3,490
Social Security	220	16,332
Other Employee Benefits	48,000	
Purchased Professional and Technical Services	59,500	
General Teaching Supplies		1,191
Equipment	1,793	
Total Instruction	307,711	394,750
Operations and Maintenance		
Non-Certified Salaries	47,469	17,077
Supplies and Materials		15,000
Equipment	10,000	
Total Operations and Maintenance	57,469	32,077
Total Expenditures and Transfers	365,180	426,827
Receipts Over (Under) Expenditures and Transfers	15,008	(8,772)
Unencumbered Cash, Beginning	(23,471)	(8,463)
Unencumbered Cash, Ending	(8,463)	(17,235)

Unified School District No. 258
REAP Grant Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Revenue from Federal Sources		
Federal Financial Assistance	$ 24,376	21,352
Total Cash Receipts	24,376	21,352
Expenditures and Transfers		
Instruction		
Certified Salaries		5,396
General Teaching Supplies	11,060	983
Total Instruction	11,060	6,379
Operations and Maintenance		
Purchased Professional and Technical Services		17,943
Other	13,316	13,971
Total Operations and Maintenance	13,316	31,914
Total Expenditures and Transfers	24,376	38,293
Receipts Over (Under) Expenditures and Transfers		(16,941)
Unencumbered Cash, Beginning		
Unencumbered Cash, Ending		(16,941)

Unified School District No. 258
Special Mini-Grants Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

		Prior Year Actual	Current Year Actual
Cash Receipts			
Revenue from Local Sources			
Other Revenue From Local Sources	$	116,924	32,985
Donations		16,991	56,711
Total Revenue from Local Sources		133,915	89,696
Revenue from State Sources			
Kansas Safe and Secure Schools		11,702	9,460
Revenue from Federal Sources			
Federal Financial Assistance			81,992
Total Cash Receipts		145,617	181,148
Expenditures and Transfers			
Instruction			
Non-Certified Salaries		20	
Social Security		17,127	
Equipment			10,809
Other		2,185	174,739
Total Instruction		19,332	185,548
Operations and Maintenance			
Social Security		2,251	
Property (Equipment & Furnishings)		6,333	
Total Operations and Maintenance		8,584	
Total Expenditures and Transfers		27,916	185,548
Receipts Over (Under) Expenditures and Transfers		117,701	(4,400)
Unencumbered Cash, Beginning		519,664	637,365
Unencumbered Cash, Ending		637,365	632,965

Unified School District No. 258
Title I Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Revenue from Federal Sources		
Federal Financial Assistance	$ 166,647	153,025
Total Cash Receipts	166,647	153,025
Expenditures and Transfers		
Instruction		
Certified Salaries	90,883	127,458
Group Insurance	4,808	4,622
Social Security	9,198	9,737
General Teaching Supplies	3,803	16,107
Total Instruction	108,692	157,924
Support Services - Students		
General Teaching Supplies	6,547	
Total Expenditures and Transfers	115,239	157,924
Receipts Over (Under) Expenditures and Transfers	51,408	(4,899)
Unencumbered Cash, Beginning	(45,122)	6,286
Unencumbered Cash, Ending	6,286	1,387

Unified School District No. 258
Improving Teacher Quality Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Revenue from Federal Sources		
Federal Financial Assistance	$ 13,540	32,897
Total Cash Receipts	13,540	32,897
Expenditures and Transfers		
Instruction		
Certified Salaries	8,630	15,006
Group Insurance		117
Social Security	437	726
Purchased Professional and Technical Services	9,690	5,845
Total Instruction	18,757	21,694
Support Services - Instr. Staff		
Textbooks		2,326
Total Expenditures and Transfers	18,757	24,020
Receipts Over (Under) Expenditures and Transfers	(5,217)	8,877
Unencumbered Cash, Beginning	(2,373)	(7,590)
Unencumbered Cash, Ending	(7,590)	1,287

Unified School District No. 258
KDHE COVID Testing Grant Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Revenue from Local Sources		
Other Revenue From Local Sources	$ 4,000	
Revenue from Federal Sources		
Federal Financial Assistance	177,521	433,813
Total Cash Receipts	181,521	433,813
Expenditures and Transfers		
Support Services - Students		
Non-Certified Salaries	100,630	69,813
Group Insurance	2,256	1,094
Social Security	1,920	41,283
Other Employee Benefits	8,343	7,499
General Teaching Supplies	12,423	
Technology Supplies	73,228	
Other	89,610	229,430
Total Expenditures and Transfers	288,410	349,119
Receipts Over (Under) Expenditures and Transfers	(106,889)	84,694
Unencumbered Cash, Beginning	(15,618)	(122,507)
Prior Year Encumbrances Cancelled		5,778
Unencumbered Cash, Ending	(122,507)	(32,035)

Unified School District No. 258
Masonic Literacy Grant Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

	Prior Year Actual	Current Year Actual
Cash Receipts		
None	$	
Expenditures and Transfers		
Instruction		
General Teaching Supplies	1,208	
Total Expenditures and Transfers	1,208	
Receipts Over (Under) Expenditures and Transfers	(1,208)	
Unencumbered Cash, Beginning	1,217	9
Unencumbered Cash, Ending	9	9

Unified School District No. 258
Mental Health Grant Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

		Prior Year Actual	Current Year Actual
Cash Receipts			
Revenue from Local Sources			
Donations	$	5,000	4,000
Total Cash Receipts		5,000	4,000
Expenditures and Transfers			
None			
Receipts Over (Under) Expenditures and Transfers		5,000	4,000
Unencumbered Cash, Beginning		82	5,082
Unencumbered Cash, Ending		5,082	9,082

Unified School District No. 258
MHIT Grant Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Revenue from State Sources		
General State Aid	$	77,605
Total Cash Receipts		77,605
Expenditures and Transfers		
Support Services - Students		
Certified Salaries		38,802
Non-Certified Salaries		31,403
Social Security		7,400
Total Expenditures and Transfers		77,605
Receipts Over (Under) Expenditures and Transfers		
Unencumbered Cash, Beginning		
Unencumbered Cash, Ending		

Unified School District No. 258
SEK Mental Health Grant Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

	Prior Year Actual	Current Year Actual
Cash Receipts		
None	$	
Expenditures and Transfers		
None		
Receipts Over (Under) Expenditures and Transfers		
Unencumbered Cash, Beginning	5,000	5,000
Unencumbered Cash, Ending	5,000	5,000

Unified School District No. 258
Health Care Grant Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

		Prior Year Actual	Current Year Actual
Cash Receipts			
None	$		
Expenditures and Transfers			
None			
Receipts Over (Under) Expenditures and Transfers			
Unencumbered Cash, Beginning		1,986	1,986
Unencumbered Cash, Ending		1,986	1,986

Unified School District No. 258
School Nurse Grant Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Revenue from Local Sources		
Donations	$ 17,500	40,000
Total Cash Receipts	17,500	40,000
Expenditures and Transfers		
Support Services - Students		
Social Security		248
Total Expenditures and Transfers		248
Receipts Over (Under) Expenditures and Transfers	17,500	39,752
Unencumbered Cash, Beginning	(2,618)	14,882
Unencumbered Cash, Ending	14,882	54,634

Unified School District No. 258
Families and Schools Together Grant Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

	Prior Year Actual	Current Year Actual
Cash Receipts		
None	$	
Expenditures and Transfers		
None		
Receipts Over (Under) Expenditures and Transfers		
Unencumbered Cash, Beginning	13,252	13,252
Unencumbered Cash, Ending	13,252	13,252

Unified School District No. 258
Bond and Interest Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Cash Receipts				
Revenue from Local Sources				
Ad Valorem Taxes	$ 623,794	823,230	819,822	3,408
Delinquent Taxes	3,516	5,333	3,246	2,087
16/20M Truck Tax	987	33		33
Total Revenue from Local Sources	628,297	828,596	823,068	5,528
Revenue from County Sources				
Motor Vehicle Tax	14,766	15,648	37,250	(21,602)
Recreational Vehicle Tax	298	370	750	(380)
Commercial Vehicle Tax	143	3,317	4,237	(920)
Revenue in Lieu of Taxes		303		303
Total Revenue from County Sources	15,207	19,638	42,237	(22,599)
Revenue from State Sources				
General State Aid	2,363	85,894	85,902	(8)
Total Cash Receipts	645,867	934,128	951,207	(17,079)
Expenditures and Transfers				
Debt Service				
Redemption of Principal		325,000	325,000	
Interest (Coupons)	422,547	748,675	748,675	
Commission and Postage			100	(100)
Total Expenditures and Transfers	422,547	1,073,675	1,073,775	(100)
Receipts Over (Under) Expenditures and Transfers	223,320	(139,547)		
Unencumbered Cash, Beginning	1,582,231	1,805,551		
Unencumbered Cash, Ending	1,805,551	1,666,004		

Unified School District No. 258
School Building Remodeling Project Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Revenue from Local Sources		
Investment Income	$ 277,632	747,827
Other Revenue From Local Sources		9,210
Total Revenue from Local Sources	277,632	757,037
Other Sources		
Bond Proceeds	17,791,901	
Total Cash Receipts	18,069,533	757,037
Expenditures and Transfers		
Facilities Acquisition/Construction		
Architecture and Engineering Services	1,051,747	164,467
Building Repair and Remodeling	4,449,539	12,949,000
Total Expenditures and Transfers	5,501,286	13,113,467
Receipts Over (Under) Expenditures and Transfers	12,568,247	(12,356,430)
Unencumbered Cash, Beginning		12,568,247
Unencumbered Cash, Ending	12,568,247	211,817

Unified School District No. 258
Humboldt, Kansas
Agency Funds
Schedule of Receipts and Disbursements
Regulatory Basis
For the Year Ended June 30, 2024

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Student Organization Funds:				
Elementary:				
Activity	$ 501			501
Special Project	824	4,630	4,942	512
Yearbook	(137)	1,725	125	1,463
Middle School:				
Art Club	106			106
Pep Club	2,472	881	47	3,306
Project	556		5	551
Student Council	3,104	954	250	3,808
High School:				
All American	-	8,363	6,557	1,806
Art Club	9			9
Band	6,145	23,045	28,171	1,019
Baseball	606	580	740	446
Class of '13	472		472	-
Class of '14	192	192	383	1
Class of '15	317		317	-
Class of '16	770	770	1,540	-
Class of '18	541	541	1,082	-
Class of '19	294	294	588	-
Class of '20	487	486	973	-
Class of '21	642	642	1,284	-
Class of '22	1,269	250	1,519	-
Class of '23	1,604			1,604
Class of '24	1,352	15,475	16,481	346
Class of '25	1,108	11,684	8,773	4,019
Class of '26	423	622		1,045
Class of '27	-	489		489
Concessions	3,336	45,536	46,280	2,592
Construction	-	195	195	-
Cross Country	3,613	7,861	6,523	4,951
CTE	5,882	10,967	14,245	2,604
Cub Cards	761		50	711
Dance Team	1,003			1,003
Drama	401			401
FCA	35			35
FCCLA Scholarship	407	130	500	37
FCCLA/FHA	5,429	8,054	11,975	1,508
FFA	20,477	12,262	11,262	21,477
Football	2,430		1,164	1,266
Healthy Lifestyle	660			660
HHS Afterschool	342	484	826	-
HHS Volleyball	2,099	7,302	8,199	1,202
HS Boys Basketball	834	300	474	660
HS FACS	141			141
HS Girls Basketball	2,205	2,655	4,255	605
MS Girls Basketball	-	359	324	35
National Honor Society	117	700	372	445
Revtrak	35	140	140	35
Skills USA	611			611
Softball	16			16
Spirit Club	636	5,339	5,050	925
Student Activities	63			63
Student Council	804	2,855	3,334	325
Sundowner	175			175
Weightlifting	777			777
Other Agency Funds:				
Board Office:				
Health Insurance	2,241	19,956	15,168	7,029
Operations	(114)	19,264	19,639	(489)
Sales Tax	-	3,949	3,989	(40)
Collections	365	420	275	510
High School				
Sales Tax	-	3,753	3,753	-
Payroll Clearing	296,828	1,728,165	2,024,993	(0)
Total Agency Funds	376,266	1,952,269	2,257,234	71,301

Unified School District No. 258
Humboldt, Kansas
District Activity Funds
Schedule of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis

Fund	Beginning Unencumbered Cash Balance	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Gate Receipts:						
Middle School:						
Athletics	$ 13			13	-	13
High School:						
Athletics	3,877	57,903	54,647	7,133	-	7,133
Subtotal Gate Receipts	3,890	57,903	54,647	7,146	-	7,146
Special Projects:						
Elementary:						
Library	988	4		992	-	992
Middle School:						
Pictures	2,729	593	1,850	1,472	-	1,472
Technology (Student Fund)	11			11	-	11
Misc.	186			186	-	186
Revtrak	1			1	-	1
High School:						
Library	3,521	98		3,619	-	3,619
Publications	12,803	14,438	15,530	11,711	-	11,711
Special Project	2,025	3,342	3,236	2,131	-	2,131
Subtotal Special Projects	22,264	18,475	20,616	20,123	-	20,123
Total District Activity Funds	29,698	76,378	75,263	27,269	-	27,269

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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. 258
Humboldt, Kansas

We have audited, in accordance with auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and the *Kansas Municipal Audit and Accounting Guide*, the financial statement of Unified School District No. 258, Humboldt, Kansas, (the District) as of and for the year ended June 30, 2024, and the related notes to the financial statement, which collectively comprise the District's basic financial statement, and have issued our report thereon dated April 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) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

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

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

Report on Compliance and Other Matters

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

Purpose of this Report

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

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

Chanute, Kansas
April 14, 2025

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

Board of Education
Unified School District No. 258
Humboldt, Kansas

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited the compliance of Unified School District No. 258, Humboldt, Kansas, (the District) with the types of compliance requirements described in the U.S. *Office of Management and Budget (OMB) Compliance Supplement* that could have a direct and material effect on each of the District's major federal programs for the year ended June 30, 2024. The District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

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

Basis for Opinion on Each Major Federal Program

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

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

Responsibilities of Management for Compliance

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

Auditor's Responsibilities for the Audit of Compliance

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

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

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

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

Report on Internal Control over Compliance

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

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

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

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

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

Chanute, Kansas
April 14, 2025

Unified School District No. 258
Humboldt, Kansas
Schedule of Findings and Questioned Costs
For the Fiscal Year Ended June 30, 2024

I. Summary of Independent Auditors' Results

Financial Statement:
The independent auditors' report expresses an adverse opinion on the financial statement of Unified School District No. 258 on the Generally Accepted Accounting Principles (GAAP) basis of accounting, but an unmodified opinion on the regulatory basis of accounting as prescribed by the State of Kansas.

Internal Control over Financial Reporting:

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

Federal Awards:
Internal control over major programs:

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

The independent auditors' report on compliance for the major federal award programs for Unified School District No. 258 expresses an unmodified opinion.

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

Identification of major programs:

U.S. Department of Agriculture	
Child Nutrition Cluster:	
School Breakfast Program	CFDA #10.553
National School Lunch Program	CFDA #10.555
Summer Food Service Program for Children	CFDA #10.559
Fresh Fruits and Vegetables Program	CFDA #10.582
U.S. Department of Education	
American Rescue Plan - Elementary and Secondary School Emergency Relief Fund	CFDA #84.425U

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

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

Unified School District No. 258
Humboldt, Kansas
Schedule of Findings and Questioned Costs
For the Fiscal Year Ended June 30, 2024

II. Financial Statement Findings

None.

III. Federal Award Findings and Questioned Costs

None.

Unified School District No. 258
Humboldt, Kansas
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2024

Federal Grantor/Pass-through Grantor/Program Title	Pass-through Entity Identifying Number	Federal CFDA Number	Cash Receipts	Disbursements/ Expenditures	
U.S. Department of Agriculture					
Passed through State Department of Education					
Child Nutrition Cluster:					
School Breakfast Program	D0258	10.553	$ 75,925	75,925	
National School Lunch Program	D0258	10.555	164,083	164,083	
National School Lunch Program - COVID-19	D0258	10.555	18,086	18,086	
Total National School Lunch Program			182,169	182,169	
Summer Food Service Program for Children	D0258	10.559	28,998	28,998	
Fresh Fruits and Vegetables Program	D0258	10.582	25,301	25,301	
	Total Child Nutrition Cluster		312,393	312,393	(1)
Local Food for Schools Cooperative Agreement Program	D0258	10.185	6,509	6,509	
Total U.S. Department of Agriculture			318,902	318,902	
U.S. Department of Treasury					
Passed through State Department of Education					
Coronavirus Capital Projects Fund - COVID-19	D0258	21.029	81,992	192,941	
Total U.S. Department of Treasury			81,992	192,941	
U.S. Department of Education					
Passed through State Department of Education					
Title I Grant to Local Educational Agencies	D0258	84.010	136,243	141,142	
Career and Technical Education - Basic Grants to States	D0258	84.048	31,950	31,950	
Supporting Effective Instruction State Grants	D0258	84.367	32,898	24,020	
Student Support and Academic Enrichment Program	D0258	84.424	16,782	16,782	
American Rescue Plan - Elementary and Secondary School Emergency Relief (ARP ESSER)- COVID-19	D0258	84.425U	418,056	426,828	(1)
Passed through Southeast Kansas Education Service Center					
Career and Technical Education - Basic Grants to States		84.048	10,101	10,101	
Rural Education (Direct)		84.358	21,352	38,343	
Total U.S. Department of Education			667,382	689,166	
U.S. Department of Health and Human Services					
Passed through Kansas Department of Education					
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC) - COVID-19	D0258	93.323	433,813	349,119	
Total U.S. Department of Health and Human Services			433,813	349,119	
Total Federal Awards			1,502,089	1,550,128	

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

No awards were passed through to subrecipients

Note to the Schedule of Expenditures of Federal Awards:

Note A: General

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) presents the activity of all federal financial assistance programs of Unified School District No. 258, Humboldt, Kansas (the District). The reporting entity is defined in Note 1 of the District's basic financial statement. Federal financial assistance received directly from federal agencies, as well as federal financial assistance passed through other government agencies are included on the Schedule.

Note B: Indirect Cost Rate

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

Note C: Basis of Presentation

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