UNIFIED SCHOOL DISTRICT #249

Frontenac, Kansas

Independent Auditor's Reports and
Financial Statement with
Supplementary Information

For the Fiscal Year Ended June 30, 2024

UNIFIED SCHOOL DISTRICT #249
Frontenac, Kansas
For the Year Ended June 30, 2024

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UNIFIED SCHOOL DISTRICT #249
Frontenac, Kansas

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JARRED, GILMORE & PHILLIPS, PA
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

Board of Education
Unified School District #249
Frontenac, Kansas

Adverse and Unmodified Opinions
We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of the Unified School District #249, 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 Unified School District #249 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 Unified School District #249 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 (*Government Auditing Standards*), 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 Unified School District #249 on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

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

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

Auditor's Responsibilities for the Audit of the Financial Statement

Our objectives are to obtain reasonable assurance about whether the financial statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS 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.

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, the schedule of receipts and expenditures – actual and budget regulatory basis, for each individual fund, the summary of receipts and disbursements – agency funds – regulatory basis, and the 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*. 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 accompanying supplementary 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 the Unified School District #249 as of and for the year ended June 30, 2023 (not presented herein), and have issued our report thereon dated December 20, 2023, which contained an unmodified opinion on the basic financial statement. The 2023 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link https://admin.ks.gov/offices/accounts-reports/local-government/municipal-services. The 2023 actual column (2023 comparative information) presented in the schedule of receipts and expenditures – actual and budget regulatory basis, for each individual fund, for the year ended June 30, 2024 (Schedule 2 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2023 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2023 basic financial statement. The 2023 comparative information was subjected to the auditing procedures applied in the audit of the 2023 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2023 basic financial statement or to the 2023 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2023 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended June 30, 2023, on the basis of accounting described in Note 1.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 4, 2024, on our consideration of the Unified School District #249'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 Unified School District #249'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 Unified School District #249's internal control over financial reporting and compliance.

Jarred, Gilmore & Phillips, PA

JARRED, GILMORE & PHILLIPS, PA
Certified Public Accountants

Chanute, Kansas
December 4 , 2024

UNIFIED SCHOOL DISTRICT #249
Frontenac, Kansas

Summary Statement of Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis
For the Fiscal Year Ended June 30, 2024

Funds	Beginning Unencumbered Cash Balances	Receipts	Expenditures	Ending Unencumbered Cash Balances	Plus Encumbrances and Accounts Payable	Ending Cash Balances June 30, 2024
General	$ -	$ 8,246,621.62	$ 8,246,621.62	$ -	$ 381,612.84	$ 381,612.84
Supplemental General	44,057.24	2,664,139.84	2,671,289.00	36,908.08	418,798.23	455,706.31
Special Purpose Funds:						
4 Year Old At-Risk	-	30,283.95	30,283.95	-	25,319.22	25,319.22
At-Risk	-	1,143,297.00	1,143,297.00	-	158,734.20	158,734.20
Bilingual Education	-	62,805.54	62,805.54	-	10,316.37	10,316.37
Virtual Education	-	38,750.00	38,750.00	-	-	-
Capital Outlay	1,056,400.62	682,638.90	1,443,091.20	295,948.32	-	295,948.32
Driver Training	24,857.93	9,907.00	8,335.53	26,429.40	-	26,429.40
Food Service	125,512.79	605,423.47	620,916.74	110,019.52	31,024.87	141,044.39
Professional Development	72,278.81	40,370.00	40,125.59	72,523.22	-	72,523.22
Summer School	0.08	-	-	0.08	-	0.08
Special Education	346,725.40	1,480,770.17	1,481,605.89	345,889.68	448.88	346,338.56
Vocational Education	-	394,985.78	394,985.78	-	42,021.31	42,021.31
KPERS Special Retirement Contributions	-	878,194.19	878,194.19	-	-	-
Contingency Reserve	300,000.00	-	-	300,000.00	-	300,000.00
Textbook Rental	120,419.68	63,841.00	48,567.17	135,693.51	10,813.00	146,506.51
Title I	-	136,641.00	136,641.00	-	4,765.92	4,765.92
Title II	-	20,041.00	20,041.00	-	3,415.08	3,415.08
Elementary and Secondary School Emergency Relief	(141,868.51)	331,383.00	306,724.29	(117,209.80)	15,603.85	(101,605.95)
Gifts and Grant	(213,193.16)	446,211.96	251,818.99	(18,800.19)	8,765.28	(10,034.91)
Other Grants	-	170,000.00	170,000.00	-	339.49	339.49
Recreation Commission	5,913.51	67,639.51	70,750.00	2,803.02	-	2,803.02
Scholarship	39,685.65	17,928.89	8,824.44	48,790.10	-	48,790.10

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

UNIFIED SCHOOL DISTRICT #249
Frontenac, Kansas

Summary Statement of Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis
For the Fiscal Year Ended June 30, 2024

Funds	Beginning Unencumbered Cash Balances	Receipts	Expenditures	Ending Unencumbered Cash Balances	Plus Encumbrances and Accounts Payable	Ending Cash Balances June 30, 2024
Special Purpose Funds: (Continued)						
Gate Receipts	$ 4,696.91	$ 65,598.86	$ 67,580.21	$ 2,715.56	$ -	$ 2,715.56
Total Reporting Entity (Excluding Agency Funds)	$ 1,785,486.95	$ 17,597,472.68	$ 18,141,249.13	$ 1,241,710.50	$ 1,111,978.54	$ 2,353,689.04

Composition of Cash	
Savings Accounts	$ 9,183.15
General Checking Accounts	1,560,287.22
Activity Checking Accounts	137,026.96
Certificates of Deposit	781,503.11
Total Cash	2,488,000.44
Less Agency Funds per Schedule 3	(134,311.40)
Total Reporting Entity (Excluding Agency Funds)	$ 2,353,689.04

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

UNIFIED SCHOOL DISTRICT #249
Frontenac, Kansas

Notes to the Financial Statement
For the Fiscal Year Ended June 30, 2024

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statement and schedules of Unified School District #249, Frontenac, 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 and schedules present Unified School District #249.

Related Municipal Entities: A related municipal entity is determined by the following criteria. Whether the District exercises oversight responsibility on financial interdependency, selection of governing authority, designation of management, ability to significantly influence operations and accountability for fiscal matters, scope of the public service, and significant operational or financial relationships with the District. Related municipal entities are not required to be included in the District's audit by the Kansas Municipal Audit and Accounting Guide (KMAAG). Based upon the application of this criterion, the following is a brief review of potential related entity:

USD 249 Foundation - The economic resources received or held by the related municipal entity are held almost entirely for the direct benefit of the District. The USD 249 Foundation was formed to promote and foster the educational purposes of the District, and to create a fund to be used for any program, project or enterprise undertaken in the interest of the District. The Foundation acts largely as a fundraising organization, soliciting, receiving, managing and disbursing contributions on behalf of the District. Most of the contributions received are designated by the donors to be used for specific purposes or by specific departments. In these instances, the Foundation serves essentially as a conduit. Contributions that are not designated are used where the need is considered greatest, as determined by the Foundation board of directors. The Foundation can sue and be sued, and can buy, sell, or lease real property. Separate internal financial statements are available from the Foundation.

Frontenac Recreation Commission – Unified School District #249 Recreation Commission oversees recreational activities. The recreation commission can sue and be sued, but cannot purchase real property but can acquire real property by gift. Bond issuances must be approved by the District. The recreation commission operates as a separate governing body but the District levies the taxes for the recreation commission and the recreation commission has only the powers granted by statute, K.S.A. 12-1928. Financial statements are available at the Commission.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

The following types of funds comprise the financial activities of the Unified School District #249, for the year ended June 30, 2024:

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

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

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

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

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

Property Taxes
In accordance with governing state statutes, property taxes levied during the current year are a regulatory receipt 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 regulatory receipt 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.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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 regulatory receipt. In the financial statement and budget comparison schedules presented in this report, reimbursements and refunds are recorded as regulatory receipt. 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. The District's policy is the State of Kansas will fund all 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 purpose funds (unless specifically exempted by statute), bond and interest funds, and business funds. Although directory rather than mandatory, the statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

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

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

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in regulatory receipts other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication, the hearing may be held and the governing body may amend the budget at that time. The District amended the General Fund and At-Risk Fund during the year. The General Fund and Supplemental General Fund were decreased to the legal maximum budget based upon final enrollment numbers being lower than originally budgeted.

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.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Budgetary Information (Continued)
All legal annual operating budgets are prepared using the cash basis of accounting, modified further by the recording of accounts payable and encumbrances. regulatory receipt are recognized when cash is received. Expenditures include cash disbursements, accounts payable and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments of the municipality for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year-end. A legal operating budget is not required for fiduciary funds and certain special purpose funds.

A legal operating budget is not required for trust funds and the following special purpose funds:

- Summer School Fund
- Contingency Reserve Fund
- Textbook Rental Fund
- Title I Fund
- Title II Fund
- Elementary and Secondary School Emergency Relief Fund
- Gifts and Grant Fund
- Other Grants Fund
- Scholarship Fund

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.

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

2. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

Compliance with Kansas Statutes
Statement 1 and Schedule 1 have been prepared in order to show compliance with the cash basis and budget laws of Kansas. As shown in Statement 1, the District was in apparent violation with K.S.A. 10-1113, as the District has obligated expenditures in excess of available monies in the Elementary and Secondary School Emergency Relief Fund and Gifts and Grant Fund. However, K.S.A 10-1116 provides that under certain situations, a fund can end the year with a negative unencumbered cash balance and therefore, exempt from the cash basis laws of the State of Kansas. The funds listed above met the criteria under the statutes, and therefore, are not deemed to be in violation of the Kansas cash basis law. As shown in Schedule 1, the District was in apparent compliance with Kansas budget laws.

3. 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 branch or branch bank in the county in which the District is located, or in an adjoining county if such institution has been designated as an official depository, and the bank provides an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The District has no other policies that would further limit interest rate risk.

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

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

Custodial credit risk – deposits. Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. State statutes require the District's deposits in financial institutions 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. All deposits were legally secured at June 30, 2024.

At year-end, the District's carrying amount of deposits was $2,488,000.44 and the bank balance was $2,596,630.36. The bank balance was held by one bank resulting in a concentration of credit risk. Of the bank balance, $500,000.00 was covered by FDIC insurance and $2,096,630.36 was collateralized with securities held by the pledging financial institutions' agents in the District's name.

4. LONG-TERM DEBT

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

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balances Beginning of Year	Additions/ New Debt	Reductions/ Principal Paid	Balances End of Year	Interest Paid
Finance Lease									
Turf Lease	3.875%	5/31/2023	$ 550,000.00	6/15/2027	$ 550,000.00	$ -	$ 550,000.00	$ -	$ 22,076.93
Total Contractual Indebtedness					$ 550,000.00	$ -	$ 550,000.00	$ -	$ 22,076.93

5. DEFINED BENEFIT PENSION PLAN

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

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

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

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

The 2021 Legislature passed House Bill 2405, which authorized 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 contribution 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.

5. DEFINED BENEFIT PENSION PLAN (Continued)

In addition, Senate Bill 421 authorized two additional transfer 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 $878,194.19 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 $8,211,964.00. 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.

6. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS

Death and Disability Other Post-Employment Benefits

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

Vacation

Only twelve month employees are eligible for the vacation fringe benefit. Earned vacation days are awarded every July 1. Employees receive vacation on the following schedule:

After six months of service	1 week per year
After two years of service	2 weeks per year
After six years of service	3 weeks per year

Vacation may not accrued, all vacation earned each July 1st must be used by December 1st of the subsequent year.

6. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS (Continued)

Sick Leave

Full time twelve month employees are entitled to sick leave at a rate of ten days per year, with a maximum accumulation of one hundred twenty-five days. Part-time classified employees shall be entitled to a prorated amount of sick leave. Sick leave can be paid out at the rate of $50.00 per day for those employees with more than fifteen years of service.

The District accrues a liability for compensated absences which meet the following criteria:

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

In accordance with the above criteria, the District has not estimated a liability for vacation leave, which has been earned, but not taken by District. The District has estimated a liability for sick leave earned, but not taken, by District employees of $106,950.00.

Other Post-Employment Benefits

Pursuant to the negotiated agreement, the District continued its early retirement plan. In general, the plan allows a person who has been employed by the District as a full time teacher for the ten most recent consecutive academic years, and who has reached or will reach the age of 53 prior to September 1, the option to retire on or before September 1 at age 53. Benefits which are provided are as follows: 1) paid sick leave up to restrictions as specified in the current negotiated agreement between the district and its employees, 2) a percentage of the last regular salary until the date he or she reaches the age of 65, and 3) $200.00 per month towards group health insurance until the month in which such person reaches the age of 65. These benefits are paid monthly to the employee that has elected retirement. Upon death of a retiree all provisions will terminate.

Early retirement incentive payments included in expenditures for the year ended, June 30, 2024, were $73,954.00. As of June 30, 2024 the future early retirement incentive payments are expected to be as follows:

Year Ending June 30	Amount	Number of Participants
2025	$ 110,475.00	2
2026	105,126.00	2
2027	104,071.00	2

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

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

7. RISK MANAGEMENT

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

8. CONTINGENT LIABILITIES

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the Federal government and state grantors. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time, although the District expects such amounts, if any, to be immaterial.

9. INTERFUND TRANSFERS

Operating transfers were as follows:

From Fund:	To Fund:	Statutory Authority	Amount
General	Special Education	K.S.A. 72-5142	$ 1,462,000.00
General	At-Risk	K.S.A. 72-5142	870,557.00
General	Vocational Education	K.S.A. 72-5142	394,985.78
General	Bilingual	K.S.A. 72-5142	53,805.54
General	Professional Development	K.S.A. 72-5142	36,000.00
General	Food Service	K.S.A. 72-5142	55,525.63
General	Virtual Education	K.S.A. 72-5142	38,750.00
General	4 Year Old At-Risk	K.S.A. 72-5142	30,283.95
Supplemental General	At-Risk	K.S.A. 72-5147	272,740.00
Supplemental General	Bilingual Education	K.S.A. 72-5147	9,000.00

10. SUBSEQUENT EVENTS

The District evaluated events and transactions occurring subsequent year end, and there were no subsequent events requiring recognition in the financial statement. Additionally, there were no non-recognized subsequent events requiring disclosure.

SUPPLEMENTARY INFORMATION

Schedule 1

UNIFIED SCHOOL DISTRICT #249
Frontenac, Kansas
(Budgeted Funds Only)
Summary of Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2024

Funds	Certified Budget	Adjustments to Comply with Legal Maximum	Adjustments for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Charged to Current Year Budget	Variance - Over (Under)
General	$ 8,131,658.00	$ (120,021.00)	$ 234,984.62	$ 8,246,621.62	$ 8,246,621.62	$ -
Supplemental General	2,688,795.00	(17,506.00)	-	2,671,289.00	2,671,289.00	-
Special Purpose Funds:						
4 Year Old At-Risk	65,000.00	-	-	65,000.00	30,283.95	(34,716.05)
At-Risk	1,147,375.00	-	-	1,147,375.00	1,143,297.00	(4,078.00)
Bilingual Education	74,000.00	-	-	74,000.00	62,805.54	(11,194.46)
Virtual Education	63,054.00	-	-	63,054.00	38,750.00	(24,304.00)
Capital Outlay	1,653,000.00	-	-	1,653,000.00	1,443,091.20	(209,908.80)
Driver Training	10,000.00	-	-	10,000.00	8,335.53	(1,664.47)
Food Service	607,700.00	-	13,216.74	620,916.74	620,916.74	-
Professional Development	65,000.00	-	-	65,000.00	40,125.59	(24,874.41)
Special Education	1,756,472.00	-	-	1,756,472.00	1,481,605.89	(274,866.11)
Vocational Education	400,000.00	-	-	400,000.00	394,985.78	(5,014.22)
KPERS Special Retirement Contributions	936,548.00	-	-	936,548.00	878,194.19	(58,353.81)
Recreation Commission	70,750.00	-	-	70,750.00	70,750.00	-

UNIFIED SCHOOL DISTRICT #249
Frontenac, Kansas
GENERAL FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2024
(With Comparative Actual Amounts for the Year Ended June 30, 2023)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Local Sources				
Reimbursed Expense	$ 122,672.58	$ 175,058.08	$ -	$ 175,058.08
State Sources				
State Aid	6,686,850.00	7,082,831.00	7,096,157.00	(13,326.00)
Special Education Aid	987,860.00	928,806.00	1,035,501.00	(106,695.00)
Federal Sources				
Federal Aid	-	59,926.54	-	59,926.54
Total Receipts	7,674,710.00	8,246,621.62	$ 8,131,658.00	$ 161,732.08
Expenditures				
Instruction	1,921,770.95	2,050,932.99	$ 1,901,466.00	$ 149,466.99
Support Services				
Student Support	232,608.60	273,488.50	242,084.00	31,404.50
Instructional Support	242,333.74	254,486.33	252,754.00	1,732.33
General Administration	312,550.19	305,274.13	336,723.00	(31,448.87)
School Administration	556,317.35	606,995.26	563,538.00	43,457.26
Central Services	110,646.53	129,203.51	113,758.00	15,445.51
Operations and Maintenance	1,250,445.55	1,336,361.67	1,235,403.00	100,958.67
Student Transportation Services	415,175.65	347,971.33	313,718.00	34,253.33
Operating Transfers to:				
At-Risk Fund	701,300.72	870,557.00	65,000.00	805,557.00
4 Year Old At-Risk Fund	24,812.89	30,283.95	875,000.00	(844,716.05)
Professional Development Fund	43,749.03	36,000.00	50,000.00	(14,000.00)
Special Education Fund	1,516,000.00	1,462,000.00	1,614,160.00	(152,160.00)

UNIFIED SCHOOL DISTRICT #249
Frontenac, Kansas
GENERAL FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2024
(With Comparative Actual Amounts for the Year Ended June 30, 2023)

	Current Year	Current Year		
	Actual	Actual	Budget	Variance - Over (Under)
Expenditures (Continued)				
Operating Transfers to: (Continued)				
Bilingual Education Fund	$ 50,215.20	$ 53,805.54	$ 65,000.00	$ (11,194.46)
Virtual Education Fund	28,000.00	38,750.00	63,054.00	(24,304.00)
Food Service Fund	29,999.70	55,525.63	40,000.00	15,525.63
Vocational Education Fund	361,456.48	394,985.78	400,000.00	(5,014.22)
Total Certified Budget			8,131,658.00	114,963.62
Adjustments to Budget				
Adjustment for Qualifying Budget Credits			234,984.62	(234,984.62)
Adjustment to Comply with Legal Maximum Budget			(120,021.00)	120,021.00
Total Expenditures	7,797,382.58	8,246,621.62	$ 8,246,621.62	$ -
Receipts Over (Under) Expenditures	(122,672.58)	-		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	$ (122,672.58)	$ -		

UNIFIED SCHOOL DISTRICT #249
Frontenac, Kansas
SUPPLEMENTAL GENERAL FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2024
(With Comparative Actual Amounts for the Year Ended June 30, 2023)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Local Sources				
Ad Valorem Tax	$ 515,613.50	$ 511,388.40	$ 550,361.00	$ (38,972.60)
Delinquent Tax	9,392.09	7,283.37	7,582.00	(298.63)
County Sources				
Motor Vehicle Tax	69,477.96	82,907.61	73,894.00	9,013.61
Recreational Vehicle Tax	681.14	822.45	1,503.00	(680.55)
Commercial Vehicle Tax	3,961.53	3,522.65	3,130.00	392.65
In Lieu of Taxes	3,711.54	3,727.36	-	3,727.36
State Sources				
Supplemental State Aid	1,971,301.00	2,054,488.00	2,067,952.00	(13,464.00)
Total Receipts	2,574,138.76	2,664,139.84	$ 2,704,422.00	$ (26,818.16)
Expenditures				
Instruction	2,251,824.47	2,335,067.52	$ 2,369,450.00	$ (34,382.48)
Support Services				
Student Support	51,133.53	54,481.48	53,500.00	981.48
Operating Transfers to:				
At-Risk Fund	231,000.00	272,740.00	256,845.00	15,895.00
Bilingual Education Fund	9,000.00	9,000.00	9,000.00	-
Total Certified Budget			2,688,795.00	(17,506.00)
Adjustments to Budget				
Adjustment to Comply with Legal Maximum Budget			(17,506.00)	17,506.00
Total Expenditures	2,542,958.00	2,671,289.00	$ 2,671,289.00	$ -
Receipts Over (Under) Expenditures	31,180.76	(7,149.16)		
Unencumbered Cash, Beginning	12,876.48	44,057.24		
Unencumbered Cash, Ending	$ 44,057.24	$ 36,908.08		

UNIFIED SCHOOL DISTRICT #249
Frontenac, Kansas
4 YEAR OLD AT-RISK FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2024
(With Comparative Actual Amounts for the Year Ended June 30, 2023)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Operating Transfers from General Fund	$ 24,812.89	$ 30,283.95	$ 65,000.00	$ (34,716.05)
Total Receipts	24,812.89	30,283.95	$ 65,000.00	$ (34,716.05)
Expenditures	-			
Instruction	13,080.30	16,884.50	$ 43,000.00	$ (26,115.50)
Student Transportation Services	11,732.59	13,399.45	22,000.00	(8,600.55)
Total Expenditures	24,812.89	30,283.95	$ 65,000.00	$ (34,716.05)
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	$ -	$ -		

UNIFIED SCHOOL DISTRICT #249
Frontenac, Kansas
AT-RISK FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2024
(With Comparative Actual Amounts for the Year Ended June 30, 2023)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Operating Transfers from:				
General Fund	$ 701,300.72	$ 870,557.00	$ 875,000.00	$ (4,443.00)
Supplementary General Fund	231,000.00	272,740.00	272,375.00	365.00
Total Receipts	932,300.72	1,143,297.00	$ 1,147,375.00	$ (4,078.00)
Expenditures	-			
Instruction	900,612.08	1,143,295.28	$ 1,112,675.00	$ 30,620.28
Support Services	-			
Student Support Services	31,688.64	1.72	34,700.00	(34,698.28)
Total Expenditures	932,300.72	1,143,297.00	$ 1,147,375.00	$ (4,078.00)
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	$ -	$ -		

UNIFIED SCHOOL DISTRICT #249
Frontenac, Kansas
BILINGUAL EDUATION FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2024
(With Comparative Actual Amounts for the Year Ended June 30, 2023)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Operating Transfers from:				
General Fund	$ 50,215.20	$ 53,805.54	$ 65,000.00	$ (11,194.46)
Supplementary General Fund	9,000.00	9,000.00	9,000.00	-
Total Receipts	59,215.20	62,805.54	$ 74,000.00	$ (11,194.46)
Expenditures				
Instruction	59,215.20	62,805.54	$ 74,000.00	$ (11,194.46)
Total Expenditures	59,215.20	62,805.54	$ 74,000.00	$ (11,194.46)
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	$ -	$ -		

UNIFIED SCHOOL DISTRICT #249
Frontenac, Kansas
VIRTUAL EDUATION FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2024
(With Comparative Actual Amounts for the Year Ended June 30, 2023)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Operating Transfers from General Fund	$ 28,000.00	$ 38,750.00	$ 63,054.00	$ (24,304.00)
Total Receipts	28,000.00	38,750.00	$ 63,054.00	$ (24,304.00)
Expenditures				
Instruction	28,000.00	38,750.00	$ 63,054.00	$ (24,304.00)
Total Expenditures	28,000.00	38,750.00	$ 63,054.00	$ (24,304.00)
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	$ -	$ -		

UNIFIED SCHOOL DISTRICT #249
Frontenac, Kansas
CAPITAL OUTLAY FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2024
(With Comparative Actual Amounts for the Year Ended June 30, 2023)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Local Sources				
Ad Valorem Tax	$ 272,338.40	$ 268,040.66	$ 264,422.00	$ 3,618.66
Delinquent Tax	4,913.84	4,572.00	3,999.00	573.00
Interest on Idle Funds	9,598.79	33,053.55	20,000.00	13,053.55
Finance Lease Proceeds	550,000.00	-	20,000.00	(20,000.00)
Insurance Proceeds	68,790.09	-	-	-
County Sources				
Motor Vehicle Tax	39,339.83	43,935.14	39,516.00	4,419.14
Recreational Tax	384.95	436.10	804.00	(367.90)
Commercial Vehicle Tax	2,138.55	1,845.11	1,674.00	171.11
In Lieu of Taxes	1,937.88	1,936.84		1,936.84
State Sources				
State Aid	220,317.00	246,414.00	246,417.00	(3.00)
Other Receipts				
Miscellaneous	8,860.00	82,405.50	-	82,405.50
Residual Transfer from				
Bond and Interest Fund	274,017.85	-	-	-
Total Receipts	1,452,637.18	682,638.90	$ 596,832.00	$ 85,806.90
Expenditures				
Facility Acquisition &				
Construction Services				
Land Improvement	910,924.12	980,614.25	$ 1,653,000.00	$ (672,385.75)
Debt Service				
Finance Lease - Turf Project	-	462,476.95	-	462,476.95
Total Expenditures	910,924.12	1,443,091.20	$ 1,653,000.00	$ (209,908.80)
Receipts Over (Under) Expenditures	541,713.06	(760,452.30)		
Unencumbered Cash, Beginning	514,687.56	1,056,400.62		
Unencumbered Cash, Ending	$ 1,056,400.62	$ 295,948.32		

UNIFIED SCHOOL DISTRICT #249
Frontenac, Kansas
DRIVER TRAINING FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2024
(With Comparative Actual Amounts for the Year Ended June 30, 2023)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Local Sources				
Other Revenue	$ 4,448.00	$ 4,832.00	$ 5,075.00	$ (243.00)
State Sources				
State Aid	4,060.00	5,075.00	4,725.00	350.00
Total Receipts	8,508.00	9,907.00	$ 9,800.00	$ 107.00
Expenditures				
Instruction	7,068.37	8,167.60	$ 9,500.00	$ (1,332.40)
Operations and Maintenance	297.66	167.93	500.00	(332.07)
Total Expenditures	7,366.03	8,335.53	$ 10,000.00	$ (1,664.47)
Receipts Over (Under) Expenditures	1,141.97	1,571.47		
Unencumbered Cash, Beginning	23,715.96	24,857.93		
Unencumbered Cash, Ending	$ 24,857.93	$ 26,429.40		

UNIFIED SCHOOL DISTRICT #249
Frontenac, Kansas
FOOD SERVICE FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2024
(With Comparative Actual Amounts for the Year Ended June 30, 2023)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Local Sources				
Food Service Sales	$ 150,928.77	$ 164,274.42	$ 155,589.00	$ 8,685.42
Miscellaneous	106.59	-	500.00	(500.00)
State Sources				
Food Service Aid	4,250.80	4,731.93	33,031.00	(28,299.07)
Federal Sources				
Child Nutrition Aid	346,380.77	380,891.49	299,537.00	81,354.49
Operating Transfers from				
General Fund	29,999.70	55,525.63	40,000.00	15,525.63
Total Receipts	531,666.63	605,423.47	$ 528,657.00	$ 76,766.47
Expenditures				
Operation of Non-Instructional Services				
Food Service Operations	557,509.23	620,916.74	$ 607,700.00	$ 13,216.74
Total Certified Budget			607,700.00	13,216.74
Adjustments to Budget				
Adjustment for Qualifying Budget Credits			13,216.74	(13,216.74)
Total Expenditures	557,509.23	620,916.74	$ 620,916.74	$ -
Receipts Over (Under) Expenditures	(25,842.60)	(15,493.27)		
Unencumbered Cash, Beginning	151,355.39	125,512.79		
Unencumbered Cash, Ending	$ 125,512.79	$ 110,019.52		

UNIFIED SCHOOL DISTRICT #249
Frontenac, Kansas
PROFESSIONAL DEVELOPMENT FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2024
(With Comparative Actual Amounts for the Year Ended June 30, 2023)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
State Sources				
Professional Development Aid	$ 5,872.00	$ 4,370.00	$ 7,500.00	$ (3,130.00)
Operating Transfers from				
General Fund	43,749.03	36,000.00	50,000.00	(14,000.00)
Total Receipts	49,621.03	40,370.00	$ 57,500.00	$ (17,130.00)
Expenditures				
Support Services				
Instructional Support	45,521.47	40,125.59	$ 65,000.00	$ (24,874.41)
Total Expenditures	45,521.47	40,125.59	$ 65,000.00	$ (24,874.41)
Receipts Over (Under) Expenditures	4,099.56	244.41		
Unencumbered Cash, Beginning	68,179.25	72,278.81		
Unencumbered Cash, Ending	$ 72,278.81	$ 72,523.22		

UNIFIED SCHOOL DISTRICT #249
Frontenac, Kansas
SUMMER SCHOOL FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Fiscal Year Ended June 30, 2024
(With Comparative Actual Amounts for the Year Ended June 30, 2023)

	Prior Year Actual	Current Year Actual
Receipts		
Federal Sources		
Federal Grant	$ -	$ -
Total Receipts	-	-
Expenditures	-	
Instruction	-	-
Total Expenditures	-	-
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	0.08	0.08
Unencumbered Cash, Ending	$ 0.08	$ 0.08

UNIFIED SCHOOL DISTRICT #249
Frontenac, Kansas
SPECIAL EDUCATION FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2024
(With Comparative Actual Amounts for the Year Ended June 30, 2023)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Local Sources				
Other Revenue	$ 17,347.93	$ 18,770.17	$ 25,868.00	$ (7,097.83)
Federal Sources				
Federal Grant	24,912.00	-	-	25,868.00
Operating Transfers from				
General Fund	1,516,000.00	1,462,000.00	1,614,160.00	1,614,160.00
Total Receipts	1,558,259.93	1,480,770.17	$ 1,640,028.00	$ 1,632,930.17
Expenditures	-			
Instruction	1,463,946.00	1,406,631.42	$ 1,510,972.00	$ (104,340.58)
Support Services				
Student Support Service	3,810.30	2,827.00	90,000.00	(87,173.00)
Student Transportation Service	89,818.42	72,147.47	155,500.00	(83,352.53)
Total Expenditures	1,557,574.72	1,481,605.89	$ 1,756,472.00	$ (274,866.11)
Receipts Over (Under) Expenditures	685.21	(835.72)		
Unencumbered Cash, Beginning	346,040.19	346,725.40		
Unencumbered Cash, Ending	$ 346,725.40	$ 345,889.68		

UNIFIED SCHOOL DISTRICT #249
Frontenac, Kansas
VOCATIONAL EDUCATION FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2024
(With Comparative Actual Amounts for the Year Ended June 30, 2023)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Operating Transfers from General Fund	$ 361,456.48	$ 394,985.78	$ 400,000.00	$ (5,014.22)
Total Receipts	361,456.48	394,985.78	$ 400,000.00	$ (5,014.22)
Expenditures	-			
Instruction	361,456.48	394,985.78	$ 400,000.00	$ (5,014.22)
Total Expenditures	361,456.48	394,985.78	$ 400,000.00	$ (5,014.22)
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	$ -	$ -		

UNIFIED SCHOOL DISTRICT #249
Frontenac, Kansas
KPERS SPECIAL RETIREMENT CONTRIBUTIONS FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2024
(With Comparative Actual Amounts for the Year Ended June 30, 2023)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
State Sources				
KPERS	$ 867,173.87	$ 878,194.19	$ 936,548.00	$ (58,353.81)
Total Receipts	867,173.87	878,194.19	$ 936,548.00	$ (58,353.81)
Expenditures				
Instruction	602,145.01	604,605.67	$ 631,548.00	$ (26,942.33)
Support Services				
Student Support	42,980.91	36,649.24	50,000.00	(13,350.76)
Instructional Support	25,738.38	26,930.83	30,000.00	(3,069.17)
General Administration	31,275.71	34,109.65	35,000.00	(890.35)
School Administration	58,895.60	63,446.30	65,000.00	(1,553.70)
Central Services	9,647.66	9,475.77	15,000.00	(5,524.23)
Operations and Maintenance	54,541.62	62,140.22	60,000.00	2,140.22
Student Transportation Services	19,498.28	16,672.01	25,000.00	(8,327.99)
Food Service	22,450.70	24,164.50	25,000.00	(835.50)
Total Expenditures	867,173.87	878,194.19	$ 936,548.00	$ (58,353.81)
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	$ -	$ -		

UNIFIED SCHOOL DISTRICT #249
Frontenac, Kansas
CONTINGENCY RESERVE FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Fiscal Year Ended June 30, 2024
(With Comparative Actual Amounts for the Year Ended June 30, 2023)

	Prior Year Actual	Current Year Actual
Receipts		
Operating Transfers from General Fund	$ -	$ -
Total Receipts	-	-
Expenditures	-	
Operating Transfers to Supplemental General	-	-
Total Expenditures	-	-
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	300,000.00	300,000.00
Unencumbered Cash, Ending	$ 300,000.00	$ 300,000.00

UNIFIED SCHOOL DISTRICT #249
Frontenac, Kansas
TEXTBOOK RENTAL FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Fiscal Year Ended June 30, 2024
(With Comparative Actual Amounts for the Year Ended June 30, 2023)

	Prior Year Actual	Current Year Actual
Receipts		
Local Sources		
Student Fees	$ 33,257.20	$ 37,346.00
Other Receipts		
Miscellaneous	24,492.00	26,495.00
Total Receipts	57,749.20	63,841.00
Expenditures		
Instruction	113,922.37	48,567.17
Total Expenditures	113,922.37	48,567.17
Receipts Over (Under) Expenditures	(56,173.17)	15,273.83
Unencumbered Cash, Beginning	176,592.85	120,419.68
Unencumbered Cash, Ending	$ 120,419.68	$ 135,693.51

UNIFIED SCHOOL DISTRICT #249
Frontenac, Kansas
TITLE I FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Fiscal Year Ended June 30, 2024
(With Comparative Actual Amounts for the Year Ended June 30, 2023)

	Prior Year Actual	Current Year Actual
Receipts		
Federal Sources		
Federal Grants	$ 130,395.00	$ 136,641.00
Total Receipts	130,395.00	136,641.00
Expenditures		
Instruction	130,395.00	136,641.00
Total Expenditures	130,395.00	136,641.00
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ -

UNIFIED SCHOOL DISTRICT #249
Frontenac, Kansas
TITLE II FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Fiscal Year Ended June 30, 2024
(With Comparative Actual Amounts for the Year Ended June 30, 2023)

	Prior Year Actual	Current Year Actual
Receipts		
Federal Sources		
Federal Grants	$ 18,119.00	$ 20,041.00
Total Receipts	18,119.00	20,041.00
Expenditures		
Instruction	18,119.00	20,041.00
Total Expenditures	18,119.00	20,041.00
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ -

UNIFIED SCHOOL DISTRICT #249
Frontenac, Kansas
ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Fiscal Year Ended June 30, 2024
(With Comparative Actual Amounts for the Year Ended June 30, 2023)

	Prior Year Actual	Current Year Actual
Receipts		
Federal Sources		
Federal Grants	$ 329,920.00	$ 331,383.00
Total Receipts	329,920.00	331,383.00
Expenditures		
Instruction	314,069.26	306,724.29
Total Expenditures	314,069.26	306,724.29
Receipts Over (Under) Expenditures	15,850.74	24,658.71
Unencumbered Cash, Beginning	(157,719.25)	(141,868.51)
Unencumbered Cash, Ending	$ (141,868.51)	$ (117,209.80)

UNIFIED SCHOOL DISTRICT #249
Frontenac, Kansas
GIFTS AND GRANT FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Fiscal Year Ended June 30, 2024
(With Comparative Actual Amounts for the Year Ended June 30, 2023)

	Prior Year Actual	Current Year Actual
Receipts		
Local Sources		
Donations	$ 1,736,654.65	$ 178,575.30
State Sources		
Safe and Secure Schools	17,051.00	13,484.00
Federal Sources		
Federal Grants	187,306.92	254,152.66
Total Receipts	1,941,012.57	446,211.96
Expenditures		
Instruction	1,748,676.67	82,492.50
Support Services		
Student Support	85,962.17	59,726.49
Operations and Maintenance	215,420.50	-
Debt Service		
Finance Lease - Turf Project	-	109,600.00
Total Expenditures	2,050,059.34	251,818.99
Receipts Over (Under) Expenditures	(109,046.77)	194,392.97
Unencumbered Cash, Beginning	(104,146.39)	(213,193.16)
Unencumbered Cash, Ending	$ (213,193.16)	$ (18,800.19)

UNIFIED SCHOOL DISTRICT #249
Frontenac, Kansas
OTHER GRANTS FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Fiscal Year Ended June 30, 2024
(With Comparative Actual Amounts for the Year Ended June 30, 2023)

	Prior Year Actual	Current Year Actual
Receipts		
Local Sources		
Local Grant	$ 11,500.00	$ 10,000.00
State Sources		
State Grant	179,000.00	160,000.00
Federal Sources		
Federal Grant	23,374.64	-
Total Receipts	213,874.64	170,000.00
Expenditures		
Instruction	199,286.46	170,000.00
Support Services		
Operations and Maintenance	4,000.00	-
Total Expenditures	203,286.46	170,000.00
Receipts Over (Under) Expenditures	10,588.18	-
Unencumbered Cash, Beginning	(10,588.18)	-
Unencumbered Cash, Ending	$ -	$ -

UNIFIED SCHOOL DISTRICT #249
Frontenac, Kansas
RECREATION COMMISSION FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2024
(With Comparative Actual Amounts for the Year Ended June 30, 2023)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Local Sources				
Ad Valorem Tax	$ 59,826.97	$ 55,656.94	$ 54,907.00	$ 749.94
Delinquent Tax	1,296.97	918.42	874.00	44.42
County Sources			-	
Motor Vehicle Tax	10,014.55	10,147.59	9,020.00	1,127.59
Recreational Vehicle Tax	97.75	100.99	184.00	(83.01)
Commercial Vehicle Tax	512.03	411.07	382.00	29.07
In Lieu of Taxes	427.30	404.50	-	404.50
Total Receipts	72,175.57	67,639.51	$ 65,367.00	$ 2,272.51
Expenditures				
Community Service Operations	66,500.00	70,750.00	$ 70,750.00	$ -
Total Expenditures	66,500.00	70,750.00	$ 70,750.00	$ -
Receipts Over (Under) Expenditures	5,675.57	(3,110.49)		
Unencumbered Cash, Beginning	237.94	5,913.51		
Unencumbered Cash, Ending	$ 5,913.51	$ 2,803.02		

UNIFIED SCHOOL DISTRICT #249
Frontenac, Kansas
SCHOLARSHIP FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Fiscal Year Ended June 30, 2024
(With Comparative Actual Amounts for the Year Ended June 30, 2023)

	Prior Year Actual	Current Year Actual
Receipts		
Local Sources		
Interest on Idle Funds	$ 137.26	$ 1,000.61
Donations	8,100.00	16,928.28
Total Receipts	8,237.26	17,928.89
Expenditures		
Scholarships	10,307.26	8,824.44
Total Expenditures	10,307.26	8,824.44
Receipts Over (Under) Expenditures	(2,070.00)	9,104.45
Unencumbered Cash, Beginning	41,755.65	39,685.65
Unencumbered Cash, Ending	$ 39,685.65	$ 48,790.10

UNIFIED SCHOOL DISTRICT #249
Frontenac, Kansas
BOND AND INTEREST FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2024
(With Comparative Actual Amounts for the Year Ended June 30, 2023)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Local Sources				
Delinquent Tax	$ 2,309.74	$ -	$ -	$ -
County Sources				
Motor Vehicle Tax	19,830.60	-	33.00	(33.00)
Recreational Tax	188.09	-	1.00	(1.00)
Commercial Vehicle Tax	230.23	-	1.00	(1.00)
Total Receipts	22,558.66	-	$ 35.00	$ (35.00)
Expenditures				
Residual Transfer to Capital Outlay Fund	274,017.85	-	$ -	$ -
Total Expenditures	274,017.85	-	$ -	$ -
Receipts Over (Under) Expenditures	(251,459.19)	-		
Unencumbered Cash, Beginning	251,459.19	-		
Unencumbered Cash, Ending	$ -	$ -		

UNIFIED SCHOOL DISTRICT #249
Frontenac, Kansas
AGENCY FUNDS
Schedule of Receipts and Cash Disbursements
Regulatory Basis
For the Fiscal Year Ended June 30, 2024

	Beginning Cash Balances	Receipts	Cash Disbursements	Ending Cash Balances
Agency Funds				
Frontenac Elementary School				
Elementary	$ 667.31	$ -	$ -	$ 667.31
Operation Wrap	2,132.46	400.00	2,006.39	526.07
SFA Incentive	163.55	-	-	163.55
Raider Runners	1,000.00	-	-	1,000.00
Frontenac Junior High School				
Sales Tax	21.25	1,752.98	1,768.34	5.89
Drama Club	0.87	-	-	0.87
Cheer	2,009.43	1,083.91	1,332.00	1,761.34
Class of 2016	255.67	-	255.67	-
Student Council	-	1,927.65	1,656.21	271.44
Student Services	1,825.82	2,491.42	3,706.84	610.40
Yearbook	122.86	90.39	-	213.25
Physical Education	599.24	-	599.24	-
Concession Stand	100.00	-	-	100.00
Trip	667.41	16,427.45	5,126.00	11,968.86
Frontenac High School				
Sales Tax	-	10,305.50	10,305.50	-
Baseball	2,915.14	3,298.49	3,743.00	2,470.63
Basketball - Boys	264.26	125.00	311.97	77.29
Basketball - Girls	1,766.50	885.03	167.87	2,483.66
Class of 2025	12,056.80	6,809.85	9,170.58	9,696.07
Class of 2024	5,579.14	431.13	5,949.40	60.87
Class of 2026	5,577.78	17,242.94	10,194.00	12,626.72
Class of 2027	3.58	9,877.07	4,087.97	5,792.68
Cross Country	320.65	1,261.50	1,490.13	92.02
Dance Team	2,577.08	4,856.00	6,651.45	781.63
Drama	4,891.51	17,756.77	14,899.44	7,748.84
FCCLA	1,096.38	25.00	-	1,121.38
Football	1,082.87	840.00	-	1,922.87
Chess Club	1,197.38	4,024.41	2,262.46	2,959.33
Forensics	1,040.68	5,785.27	2,286.55	4,539.40
Golf - Boys	544.00	1,747.07	1,737.81	553.26
Golf - Girls	1,031.69	51.00	615.98	466.71
H.S. Cheer	609.46	14,103.69	12,736.81	1,976.34
Music	6,277.92	1,176.18	4,420.61	3,033.49
NHS	191.00	120.00	147.99	163.01
Safe Club	613.75	1,542.00	1,057.79	1,097.96
Pep Club	143.38	-	-	143.38

UNIFIED SCHOOL DISTRICT #249
Frontenac, Kansas
AGENCY FUNDS
Schedule of Receipts and Cash Disbursements
Regulatory Basis
For the Fiscal Year Ended June 30, 2024

	Beginning Cash Balances	Receipts	Cash Disbursements	Ending Cash Balances
Agency Funds				
Frontenac High School (Continued)				
FCA	$ 632.90	$ 995.00	$ 1,174.07	$ 453.83
Scholars Bowl	1,193.21	50.00	1,050.00	193.21
Softball	1,634.51	7,532.91	7,622.40	1,545.02
Spanish Club	97.59	-	-	97.59
STUCO	2,428.20	7,610.31	6,879.01	3,159.50
Student Service	11,764.54	8,713.74	6,429.97	14,048.31
Track	1.53	8,060.49	7,562.15	499.87
TSA	9,189.70	37,317.12	34,569.29	11,937.53
Volleyball	4,856.41	5,625.47	6,708.33	3,773.55
Woodwork	638.05	148.00	-	786.05
Wrestling	80.75	6,306.81	4,948.91	1,438.65
Yearbook	2,150.50	8,164.00	4,633.37	5,681.13
HS Concessions	1,262.83	47,754.01	45,011.31	4,005.53
Resist	400.00	1,000.00	1,000.00	400.00
HOSA	2,186.91	9,793.15	9,517.13	2,462.93
Choir	-	2,924.88	2,862.85	62.03
Weightlifting	-	6,524.50	-	6,524.50
Score Table Adv	256.94	-	111.29	145.65
Totals	$ 98,121.39	$ 284,958.09	$ 248,768.08	$ 134,311.40

Schedule 4

UNIFIED SCHOOL DISTRICT #249

Frontenac, Kansas

DISTRICT ACTIVITY FUNDS

Summary of Receipts, Expenditures, and Unencumbered Cash

Regulatory Basis

For the Fiscal Year Ended June 30, 2024

Funds	Beginning Unencumbered Cash Balances	Receipts	Expenditures	Ending Unencumbered Cash Balances	Plus Encumbrances and Accounts Payable	Ending Cash Balances June 30, 2024
Gate Receipts						
Middle School						
Athletic	$ 601.42	$ 13,275.83	$ 11,193.16	$ 2,684.09	$ -	$ 2,684.09
High School						
Athletic	4,095.49	52,323.03	56,387.05	31.47	-	31.47
Sub-Total Gate Receipts	4,696.91	65,598.86	67,580.21	2,715.56	-	2,715.56
Total District Activity Funds	$ 4,696.91	$ 65,598.86	$ 67,580.21	$ 2,715.56	$ -	$ 2,715.56

UNIFIED SCHOOL DISTRICT #249
Frontenac, 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	Passed Through to Subrecipients	Receipts	Disbursements/ Expenditures
U.S. DEPARTMENT OF EDUCATION					
Passed through the Kansas Department of Education					
Title I Grant to Local Educational Agencies	DO249	84.010	$ -	$ 120,591.00	$ 120,591.00
Supporting Effective Instruction	DO249	84.367A	-	20,041.00	20,041.00
ESSA Student Support	DO249	84.424A	-	16,050.00	16,050.00
Elementary and Secondary School Emergency Relief Fund - COVID-19	DO249	84.425U	-	331,383.00	306,724.29
Total U.S. Department of Education			-	488,065.00	463,406.29
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES					
Passed through the Kansas Department of Education					
KDHE COVID-19 Testing Grant - COVID-19	DO249	93.323	-	254,152.66	59,726.49
Total U.S. Department of Health and Human Services			-	254,152.66	59,726.49
ENVIRONMENTAL PROTECTION AGENCY					
Passed through the Kansas Department of Health and Human Services					
Diesel Emissions Reduction Act	97794801	66.040	-	59,926.54	29,963.27
Total Environmental Protection Agency			-	59,926.54	29,963.27
U.S. DEPARTMENT OF AGRICULTURE					
Passed through the Kansas Department of Education					
Child Nutrition Cluster:					
School Breakfast	DO249	10.553	-	88,269.84	88,269.84
National School Lunch Program	DO249	10.555	-	243,376.13	243,376.13
Special Milk Program for Children	DO249	10.556	-	1,755.61	1,755.61
Summer Food Service Program for Children	DO249	10.559	-	26,361.82	26,361.82
		Total Child Nutrition Cluster:	-	359,763.40	359,763.40
Local Food for Schools	DO249	10.185	-	6,248.09	6,248.09
NSLP Equipment	DO249	10.579	-	14,880.00	14,880.00
Total U.S. Department of Agriculture			-	380,891.49	380,891.49
TOTAL FEDERAL AWARDS			$ -	$ 1,183,035.69	$ 933,987.54

Notes to the Schedule of Expenditures of Federal Awards:

NOTE A -- BASIS OF PRESENTATION

Federal expenditures are recorded on the accrual basis of accounting, which records expenses when the goods or services are received, and not necessarily when paid.

NOTE B --INDIRECT COST RATE

Unified School District #249 did not elect to use the 10% de minimis cost rate.

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

INDEPENDENT AUDITOR'S REPORT

Board of Education
Unified School District #249
Frontenac, Kansas

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*), the financial statement of Unified School District #249, 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 December 4, 2024.

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

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

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

Purpose of This Report
The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the 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 District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



JARRED, GILMORE & PHILLIPS, PA
Certified Public Accountants

Chanute, Kansas
December 4, 2024

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

INDEPENDENT AUDITOR'S REPORT

Board of Education
Unified School District #249
Frontenac, Kansas

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Unified School District #249's compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of Unified School District #249's major federal programs for the year ended June 30, 2024. Unified School District #249'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, Unified School District #249 complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2024.

Basis for Opinion on Each Major Federal Program

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

We are required to be independent of Unified School District #249 and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of Unified School District #249's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to Unified School District #249's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Unified School District #249'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 GAAS, *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 Unified School District #249's compliance with the requirements of each major federal program as a whole.

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Unified School District #249's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Unified School District #249's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of Unified School District #249's internal control over compliance. Accordingly, no such opinion is expressed.

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

Report on Internal Control over Compliance

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

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

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

Purpose of This Report
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.



JARRED, GILMORE & PHILLIPS, PA
Certified Public Accountants

Chanute, Kansas
December 4, 2024

UNIFIED SCHOOL DISTRICT #249
Frontenac, Kansas

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

I. SUMMARY OF AUDITORS' RESULTS

Financial Statement:

The auditor's report expresses an adverse opinion on the basic financial statement of Unified School District #249 on the Generally Accepted Accounting Principles (GAAP) basis of accounting and an unmodified opinion on the regulatory basis of accounting.

Internal Control over Financial Reporting:

Material weakness(es) identified?	____ Yes	X No	
Significant deficiencies identified?	____ Yes	X None Reported	
Noncompliance 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 deficiencies identified?	____ Yes	X None Reported	

The auditor's report on compliance for the major federal award programs for Unified School District #249 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 EDUCATION	
Title I Grant to Local Educational Agencies	CFDA No. 84.010
Elementary and Secondary School Emergency Relief Fund	CFDA No. 84.425

The threshold for distinguishing Types A and B programs was $750,000.00.

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

II. FINANCIAL STATEMENT FINDINGS

None

III. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

None

UNIFIED SCHOOL DISTRICT #249
Frontenac, Kansas

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

None