UNIFIED SCHOOL DISTRICT NO. 350 ST JOHN, KANSAS

Financial Statement
With Independent Auditors' Report

For the Year Ended June 30, 2024

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INDEPENDENT AUDITORS' REPORT

To the Board of Education
Unified School District No. 350 St John, Kansas
St. John, 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. 350 St John, 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 matters 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) and the *Kansas Municipal Audit and Accounting Guide*. Our responsibilities under those standards are further described in the Auditors' 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.

Auditors' Responsibilities for the Audit of the Financial Statement

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

In performing an audit in accordance with GAAS, we:

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

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

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures and unencumbered cash balances (basic financial statement) as a

whole. The summary of regulatory basis expenditures – actual and budget, individual fund schedules of regulatory basis receipts and expenditures – actual and budget, summary of regulatory basis receipts and disbursements – agency funds, and 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 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.

Unified School District No. 350 St John, Kansas' basic financial statement as of and for the year ended June 30, 2023 (not presented herein), was audited by VonFeldt, Bauer & VonFeldt, Chtd. who merged with AdamsBrown, LLC as of November 1, 2023, whose report dated December 29, 2023, expressed an unmodified opinion on the basic financial statement. The 2023 basic financial statement and the other auditor's 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 report of the other auditors dated December 29, 2023, stated that the individual fund schedules of regulatory basis receipts and expenditures – actual and budget for the year ended June 30, 2023 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 and in their opinion, was 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.

AdamsBrown, LLC

ADAMSBROWN, LLC
Certified Public Accountants
Larned, Kansas

November 11, 2024

UNIFIED SCHOOL DISTRICT NO. 350 ST JOHN, KANSAS
Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended June 30, 2024

Funds	Beginning Unencumbered Cash Balance	Prior Period Adjustment	Prior Year Cancelled Encumbrances	Receipts	Expenditures	**Ending Unencumbered Cash Balance**	Add Encumbrances and Accounts Payable	**Ending Cash Balance**
Regulatory Basis Fund Types								
General Fund								
General Fund	$ 4	-	-	3,401,224	3,401,224	**4**	248,327	**248,331**
Supplemental General Fund	134,102	-	-	1,081,823	1,089,427	**126,498**	-	**126,498**
Special Purpose Funds								
Preschool Aged At-Risk Fund	12,946	-	-	32,000	31,440	**13,506**	-	**13,506**
At-Risk Fund	44,577	-	-	447,000	447,157	**44,420**	19,250	**63,670**
Bilingual Education Fund	15,011	-	-	40,792	40,628	**15,175**	1,120	**16,295**
Capital Outlay Fund	157,837	(365)	-	521,456	424,318	**254,610**	187,200	**441,810**
Driver Training Fund	5,416	-	-	11,810	13,349	**3,877**	81	**3,958**
Food Service Fund	36,884	-	-	201,459	202,856	**35,487**	6,003	**41,490**
Professional Development Fund	16,615	-	-	26,499	26,390	**16,724**	389	**17,113**
Parent Education Fund	16,286	-	-	29,195	29,152	**16,329**	2,439	**18,768**
Special Education Fund	6,010	-	-	749,622	727,755	**27,877**	18	**27,895**
Career and Postsecondary Education Fund	15,811	-	91	96,110	96,082	**15,930**	-	**15,930**
Gifts and Grants Fund	32,145	-	294	35,886	55,744	**12,581**	2	**12,583**
KPERS Special Retirement Fund	-	-	-	345,956	345,956	**-**	-	**-**
Contingency Reserve Fund	129,581	-	-	-	449	**129,132**	-	**129,132**
Textbook Rental Fund	4,846	-	-	15,000	8,210	**11,636**	-	**11,636**
Recreation Commission Fund	8,717	-	-	149,495	147,000	**11,212**	-	**11,212**
Recreation Commission Employee Benefit Fund	2,082	-	-	22,359	24,000	**441**	-	**441**
Title I Fund	(67,797)	-	-	135,016	67,219	**-**	-	**-**
Title II-A Fund	(10,530)	-	-	20,172	9,642	**-**	-	**-**
Title IV Fund	(12,936)	-	-	27,335	14,399	**-**	-	**-**
21st Century Community Learning Center Fund	3,919	-	-	595	1,353	**3,161**	152	**3,313**
Rural Small Schools Grant Fund	5,477	-	-	27,288	32,765	**-**	-	**-**
ESSER/SPARKS Grant Fund	(365)	365	-	-	-	**-**	-	**-**
ESSER III Grant Fund	(132,716)	-	-	451,243	318,527	**-**	204	**204**
Covid Testing Grant Fund	7,912	-	-	56,960	64,872	**-**	19	**19**
District Activity Funds	22,524	-	-	128,591	128,504	**22,611**	-	**22,611**
Related Municipal Entities								
Ida Long Goodman Memorial Library Fund	27,826	-	-	83,756	82,024	**29,558**	-	**29,558**
Total Reporting Entity (Excluding Agency Funds)	$ 482,184	-	385	8,138,642	7,830,442	**790,769**	465,204	**1,255,973**

Composition of Cash	NOW Accounts	$ **1,289,673**
	Certificates of Deposit	**102,915**
	Activity Fund Cash on Hand	**500**
	Total Cash	**1,393,088**
T	Agency Funds per Schedule 3	**(137,115)**
	(Excluding Agency Funds)	$ **1,255,973**

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

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Unified School District No. 350 St John, Kansas has established a uniform system of accounting maintained to reflect compliance with the applicable laws of the State of Kansas. The accompanying financial statement is presented to conform to the cash basis and budget laws of the State of Kansas, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. The following is a summary of such significant policies.

Financial Reporting Entity

The District is a municipal corporation governed by an elected seven-member board. This financial statement presents the District (the municipality) and its related municipal entity, Ida Long Goodman Memorial Library, shown below. The related municipal entity is included in the District's reporting entity because it was established to benefit the District and/or its constituents. This financial statement does not include the related municipal entity, St John-Hudson Recreation Commission, shown below.

Library

Ida Long Goodman Memorial Library is used both for the District's and public's use. The library is operated by three boards, Unified School District No. 350's Board of Education, a City Library Board, and an Inter-local Board. The Inter-Local Board and the City Library Board are advisory boards and all final decisions are made by the Board of Education.

Recreation Commission

St John-Hudson Recreation Commission oversees recreational activities. The recreation commission operates as a separate governing body but the District levies the taxes for the recreation commission and the recreation commission has only the powers granted by statute, K.S.A. 12-1928. Unaudited financial statements can be obtained by contacting the recreation commission's office.

Basis of Presentation – Fund Accounting

The accounts of the District are organized and operated on the basis of funds. In governmental accounting, a fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance related legal and contractual provisions. The minimum number of funds is maintained consistent with legal and managerial requirements.

The following types of funds comprise the financial activities of the District for the year ended June 30, 2024.

Regulatory Basis Fund Types

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 revenue sources (other than Capital Project and tax levies for long-term debt) that are intended for specified purposes.

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

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.

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

NOTE 2 – 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:

a. Preparation of the budget for the succeeding calendar year on or before August 1st.

b. Publication in local newspaper on or before August 5th of the proposed budget and notice of public hearing on the budget.

c. Public hearing on or before August 15th, but at least 10 days after publication of notice of hearing.

d. Adoption of the final budget on or before August 25th.

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

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least 10 days after publication, the hearing may be held and the governing body may amend the budget at that time. There were no such budget amendments for this year.

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

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which revenues are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for prior year's accounts payable and

encumbrances. Encumbrances are commitments by the District 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 capital project funds, trust funds, and the following special purpose funds: Contingency Reserve Fund, Textbook Rental Fund, Title I Fund, Title II-A Fund, Title IV Fund, 21st Century Community Learning Center Fund, Rural Small Schools Grant Fund, ESSER/SPARKS Grant Fund, ESSER III Grant Fund, Covid Testing Grant Fund, and District Activity Funds.

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.

NOTE 3 – DEPOSITS AND INVESTMENTS

Unified School District No. 350 St John, Kansas follows the practice of pooling cash and investments of all funds. Each fund's portion of total cash and investments is summarized by fund category in the summary statement of receipts, expenditures and unencumbered cash.

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

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

Concentration of Credit Risk
State statutes place no limit on the amount the District may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and K.S.A. 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, except during designated "peak periods" when required coverage is 50%. The District does not use "peak periods". All deposits were legally secured at June 30, 2024.

At June 30, 2024, the District's carrying amount of deposits was $1,392,588 and the bank balance was $1,442,421. The bank balance was held by two banks resulting in a concentration of credit risk. Of the bank balance, $314,169 was covered by federal depository insurance and $1,128,252 was collateralized with securities held by the pledging financial institutions' agents in the District's name.

Custodial Credit Risk – Investments
For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the District will not be able to recover the value of its investments or collateral securities that are in the possession of

an outside party. State statutes require investments to be adequately secured. The District had no investments at June 30, 2024.

NOTE 4 – INTERFUND TRANSFERS

Interfund transfers within the reporting entity are substantially for the purpose of subsidizing operating functions, funding capital projects and asset acquisitions or maintaining debt service on a routine basis as authorized by Kansas statutes. **Unified School District No. 350 St John, Kansas'** interfund transfers and regulatory authority for the year ended June 30, 2024 were as follows:

From	To	Regulatory Authority	Amount
General Fund	Special Education Fund	K.S.A. 72-5167	$ 732,066
General Fund	Food Service Fund	K.S.A. 72-5167	22,000
General Fund	At-Risk Fund	K.S.A. 72-5167	340,000
General Fund	Preschool Aged At-Risk Fund	K.S.A. 72-5167	32,000
General Fund	Bilingual Education Fund	K.S.A. 72-5167	25,000
General Fund	Professional Development Fund	K.S.A. 72-5167	23,000
General Fund	Parent Education Fund	K.S.A. 72-5167	3,000
General Fund	Driver Training Fund	K.S.A. 72-5167	6,000
General Fund	Career and Postsecondary Ed. Fund	K.S.A. 72-5167	93,000
Supplemental General Fund	At-Risk Fund	K.S.A. 72-5143	107,000
Supplemental General Fund	Bilingual Education Fund	K.S.A. 72-5143	10,000
Supplemental General Fund	Special Education Fund	K.S.A. 72-5143	16,687

NOTE 5 – LITIGATION

Unified School District No. 350 St John, Kansas is a party to various legal proceedings which normally occur in governmental operations. These legal proceedings are not likely to have a material financial impact on the affected funds of the District.

NOTE 6 – RISK MANAGEMENT

Unified School District No. 350 St John, Kansas is exposed to various risks of loss related to torts; damage to and destruction of assets; business interruptions; errors and omissions; employee injuries and illnesses; natural disasters; and employee health, dental and accident benefits. Commercial insurance coverage is purchased for claims arising from such matters other than related to employee health benefits. Settled claims have not exceeded this commercial coverage in any of the three preceding years. There have not been significant reductions in coverage from prior years.

NOTE 7 – GRANTS AND SHARED REVENUES

Unified School District No. 350 St John, Kansas participates in numerous state and federal grant programs, which are governed by various rules and regulations for the grantor agencies. Costs charged to the respective grant programs are subject to audit and adjustment by the grantor agencies; therefore, to the extent that the District has not complied with the rules and regulations governing the grants, refunds of any money received may be required. In the opinion of the District, any liability for reimbursement, which may arise as the result of the audit, is not believed to be material.

NOTE 8 – DEFINED BENEFIT PENSION PLAN

General Information about the Pension Plan

Plan Description
Unified School District No. 350 St John, Kansas participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing, multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, et. seq. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in its Annual Comprehensive Financial Report which can be found on the KPERS website at www.kpers.org or by writing to KPERS (611 S 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 at 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%, 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 $345,956 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 $3,368,749. The net pension liability was measured as of June 30, 2023, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2022, which was rolled forward to June 30, 2023. The District's proportion of the net pension liability was based on the ratio of the District's contributions to KPERS, relative to the total employer and non-employer contributions of the State/School subgroup within KPERS for the fiscal year ended June 30, 2023. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

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

NOTE 9 – OTHER POST EMPLOYMENT BENEFITS

As provided by K.S.A. 12-5040, **Unified School District No. 350 St John, Kansas** 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 District makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured.

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.

NOTE 10 – COMPENSATED ABSENCES

All full-time classified employees will receive 15 days paid vacation each year. The number of days will be prorated for an employee who is employed after July 1st. Vacation is not allowed to accumulate.

On the first day of the school year, each teacher will be allowed 10 days of sick leave. These will be used to cover absence due to the teacher's illness or disability, or illness or disability in the teacher's own family. A maximum of 90 days can be transferred from one year to the next. In the event these 10 days cause the maximum of 90 days to be exceeded, and provided the excess above 90 is not used during the year, a teacher will be paid at the rate of $20.00 per day for any days above the maximum. This payment is made before the end of the fiscal year. After four or more years of service with the District, a teacher with accumulated sick leave will be paid $20.00 per day for any unused sick leave upon their retirement or resignation.

All classified employees will receive 90 sick leave hours multiplied by their full time equivalency (FTE), cumulative to 720 hours multiplied by their FTE. After four or more years of service with the District,

employees with accumulated sick leave will be paid $20.00 per day for any unused sick leave upon their retirement or resignation.

NOTE 11 – RELATED PARTY TRANSACTIONS

Unified School District No. 350 St John, Kansas entered into a transaction with Board of Education member Trey Burgan. The District paid $94,730 for a 2023-2024 insurance policy provided by Ag360 Insurance during the year ended June 30, 2024. Trey Burgan is the owner of the business.

NOTE 12 – RECLASSIFICATIONS

Certain accounts in the prior year financial statement have been reclassified for comparative purposes to conform with the presentation in the current year financial statement.

NOTE 13 – STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

Unified School District No. 350 St John, Kansas had a public works contract in excess of $100,000 without proper bonding, which is a violation of K.S.A. 60-1111.

The Special Education Fund expenditures exceeded the budget limits, which is a violation of K.S.A. 79-2935.

NOTE 14 – PRIOR PERIOD ADJUSTMENT

During review of the ESSER/SPARKS Grant Fund, the District determined that the beginning unencumbered cash for the Capital Outlay Fund was overstated and the beginning unencumbered cash for the ESSER/SPARKS Grant Fund was understated due to non-allowable expenditures charged to the ESSER/SPARKS Fund from a prior year. The financial statement has been adjusted to properly account for the expenditures in the amount of $365.

NOTE 15 – LONG-TERM DEBT

Lease Obligations

The District has entered into a lease agreement for equipment. The lease contains a fiscal funding clause.

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

Lease Obligation	Interest Rates	Date of Issue	Amount of Issue	Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	**Balance End of Year**	Interest Paid
Finance Lease Obligation									
Building Improvements	3.50%	5/21/2014	$ 955,000	2/1/2024	$ 109,925	-	109,925	**-**	3,745

UNIFIED SCHOOL DISTRICT NO. 350 ST JOHN, KANSAS

Regulatory-Required Supplementary Information

Schedule 1

UNIFIED SCHOOL DISTRICT NO. 350 ST JOHN, KANSAS
Summary of Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2024

Funds	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)
General Funds						
General Fund	$ 3,384,029	(121,603)	138,798	3,401,224	**3,401,224**	-
Supplemental General Fund	1,129,721	(40,294)	-	1,089,427	**1,089,427**	-
Special Purpose Funds						
Preschool Aged At-Risk Fund	47,947	-	-	47,947	**31,440**	(16,507)
At-Risk Fund	492,341	-	-	492,341	**447,157**	(45,184)
Bilingual Education Fund	65,573	-	-	65,573	**40,628**	(24,945)
Capital Outlay Fund	617,659	-	-	617,659	**424,318**	(193,341)
Driver Training Fund	15,724	-	-	15,724	**13,349**	(2,375)
Food Service Fund	229,685	-	-	229,685	**202,856**	(26,829)
Professional Development Fund	26,965	-	-	26,965	**26,390**	(575)
Parent Education Fund	53,277	-	-	53,277	**29,152**	(24,125)
Special Education Fund	702,772	-	-	702,772	**727,755**	24,983
Career and Postsecondary Education Fund	146,422	-	-	146,422	**96,082**	(50,340)
Gifts and Grants Fund	25,057	-	35,886	60,943	**55,744**	(5,199)
KPERS Special Retirement Fund	440,158	-	-	440,158	**345,956**	(94,202)
Recreation Commission Fund	147,000	-	-	147,000	**147,000**	-
Recreation Commission Employee Benefit Fund	24,000	-	-	24,000	**24,000**	-

UNIFIED SCHOOL DISTRICT NO. 350 ST JOHN, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Mineral Production Tax	$ 26,814	**21,701**	-	21,701
Local Sources				
Reimbursements	158,959	**138,798**	-	138,798
State Aid				
General State Aid	2,695,322	**2,809,342**	2,876,966	(67,624)
Special Education Aid	406,926	**431,383**	507,063	(75,680)
Total Receipts	3,288,021	**3,401,224**	3,384,029	17,195
Expenditures				
Instruction				
Salaries	593,409	**414,376**	691,824	(277,448)
Employee Benefits	343,430	**347,017**	392,156	(45,139)
Other Purchased Services	5,171	**3,401**	6,020	(2,619)
Supplies	36,554	**33,651**	19,990	13,661
Property	20,225	**2,910**	19,492	(16,582)
Other	54,712	**34,374**	14,854	19,520
Student Support Services				
Salaries	14,400	**-**	-	-
Employee Benefits	3,794	**71**	3,200	(3,129)
Purchased Professional Services	1,000	**600**	1,000	(400)
Supplies	1,657	**5,012**	1,500	3,512
Instructional Support Staff				
Salaries	154,131	**159,192**	149,169	10,023
Employee Benefits	34,201	**28,914**	28,390	524
Purchased Property Services	2,129	**4,175**	1,895	2,280
Other Purchased Services	766	**2,423**	698	1,725
Supplies	29,878	**30,343**	12,859	17,484
Property	2,128	**32**	1,978	(1,946)
General Administration				
Salaries	128,989	**132,859**	132,859	-
Employee Benefits	19,167	**19,500**	20,129	(629)
Purchased Professional Services	16,141	**17,404**	12,589	4,815
Other Purchased Services	52,997	**29,737**	12,459	17,278
Supplies	5,632	**5,009**	3,687	1,322
Property	297	**386**	357	29
Other	1,493	**1,639**	1,147	492
School Administration				
Salaries	222,613	**240,920**	214,226	26,694
Employee Benefits	50,283	**52,739**	33,323	19,416
Other Purchased Services	4,433	**3,287**	3,247	40
Supplies	5,104	**814**	1,278	(464)
Property	386	**-**	101	(101)
Other	$ 15,284	**6,069**	4,687	1,382

UNIFIED SCHOOL DISTRICT NO. 350 ST JOHN, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Expenditures (Continued)				
Central Services				
Salaries	$ 106,237	**115,561**	109,785	5,776
Employee Benefits	23,617	**19,473**	29,174	(9,701)
Purchased Property Services	-	**2,824**	-	2,824
Other Purchased Services	124	**-**	265	(265)
Supplies	3,287	**4,293**	857	3,436
Operations and Maintenance				
Salaries	8,695	**157,093**	120,456	36,637
Employee Benefits	41,009	**37,303**	44,142	(6,839)
Purchased Professional Services	12,180	**8,923**	10,478	(1,555)
Purchased Property Services	1,940	**7,276**	7,467	(191)
Other Purchased Services	177,207	**17,097**	85,061	(67,964)
Supplies	51,068	**59,652**	54,276	5,376
Vehicle Operating Services				
Salaries	54,512	**51,157**	-	51,157
Employee Benefits	13,160	**11,087**	-	11,087
Supplies	28,207	**25,943**	15,357	10,586
Equipment	-	**282**	-	282
Other	3,416	**9,877**	452	9,425
Vehicle and Maintenance Services				
Supplies	4,167	**18,316**	3,289	15,027
Other	2,865	**2,147**	856	1,291
Operating Transfers				
To Preschool Aged At-Risk	34,000	**32,000**	35,000	(3,000)
To At-Risk	300,000	**340,000**	325,000	15,000
To Bilingual Education	40,000	**25,000**	32,000	(7,000)
To Driver Training	-	**6,000**	-	6,000
To Food Service	-	**22,000**	-	22,000
To Professional Development	10,000	**23,000**	10,000	13,000
To Parent Education	15,000	**3,000**	15,000	(12,000)
To Special Education	436,926	**732,066**	600,000	132,066
To Career and Postsecondary Education	100,000	**93,000**	100,000	(7,000)
Adjustment to Comply with Legal Max	-	**-**	(121,603)	121,603
Legal General Fund Budget	3,288,021	**3,401,224**	3,262,426	138,798
(a)Adjustment for Qualifying Budget Credits	-	**-**	138,798	(138,798)
Total Expenditures	3,288,021	**3,401,224**	3,401,224	-
Receipts Over (Under) Expenditures	-	**-**		
Unencumbered Cash - Beginning	4	**4**		
Unencumbered Cash - Ending	$ 4	**4**		

(a) Adjustment for Qualifying Budget Credits

Reimbursements Over Amount Budgeted	$ 138,798

UNIFIED SCHOOL DISTRICT NO. 350 ST JOHN, KANSAS
Supplemental General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Property Tax	$ 844,514	**823,620**	901,629	(78,009)
Delinquent Tax	27,904	**19,157**	13,289	5,868
Motor Vehicle Tax	62,283	**60,028**	49,575	10,453
Recreational Vehicle Tax	1,368	**1,186**	1,052	134
Commercial Vehicle Tax	4,580	**5,485**	4,917	568
Intergovernmental Revenues				
State Aid	184,612	**172,347**	178,722	(6,375)
Total Receipts	1,125,261	**1,081,823**	1,149,184	(67,361)
Expenditures				
Instruction				
Salaries	568,021	**755,000**	695,721	59,279
Purchased Property Services	505	**2,149**	10,000	(7,851)
Supplies	5,130	**1,175**	5,000	(3,825)
Property	4,530	**7,195**	5,000	2,195
Other	-	**1,105**	-	1,105
Student Support Services				
Purchased Professional Services	112	**-**	-	-
Other Purchased Services	13,852	**2,636**	15,000	(12,364)
Instructional Support Staff				
Purchased Professional Services	55	**-**	-	-
Other Purchased Services	1,749	**-**	-	-
Supplies	48,549	**54,123**	30,000	24,123
Property	5,530	**1,222**	5,000	(3,778)
School Administration				
Supplies	139	**-**	-	-
Property	27,262	**-**	20,000	(20,000)
Operations and Maintenance				
Purchased Professional Services	3,660	**-**	-	-
Other Purchased Services	3,264	**590**	-	590
Supplies	168,420	**130,545**	171,000	(40,455)
Operating Transfers				
To At-Risk	100,000	**107,000**	115,000	(8,000)
To Bilingual Education	14,000	**10,000**	18,000	(8,000)
To Special Education	80,000	**16,687**	40,000	(23,313)
Adjustment to Comply with Legal Max	-	-	(40,294)	40,294
Total Expenditures	$ 1,044,778	**1,089,427**	1,089,427	-

UNIFIED SCHOOL DISTRICT NO. 350 ST JOHN, KANSAS
Supplemental General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

		Prior Year Actual	Current Year **Actual**	Current Year Budget	Current Year Variance Over (Under)
Receipts Over (Under) Expenditures	$	80,483	**(7,604)**		
Unencumbered Cash - Beginning		53,619	**134,102**		
Unencumbered Cash - Ending	$	134,102	**126,498**		

UNIFIED SCHOOL DISTRICT NO. 350 ST JOHN, KANSAS
Preschool 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)
Receipts				
Operating Transfers				
From General	$ 34,000	**32,000**	35,000	(3,000)
Expenditures				
Instruction				
Salaries	35,711	**16,471**	47,947	(31,476)
Employee Benefits	-	**12,084**	-	12,084
Food Service Operation				
Supplies	-	**2,885**	-	2,885
Total Expenditures	35,711	**31,440**	47,947	(16,507)
Receipts Over (Under) Expenditures	(1,711)	**560**		
Unencumbered Cash - Beginning	14,657	**12,946**		
Unencumbered Cash - Ending	$ 12,946	**13,506**		

UNIFIED SCHOOL DISTRICT NO. 350 ST JOHN, KANSAS
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)
Receipts				
Operating Transfers				
From General	$ 300,000	**340,000**	325,000	15,000
From Supplemental General	100,000	**107,000**	115,000	(8,000)
Total Receipts	400,000	**447,000**	440,000	7,000
Expenditures				
Instruction				
Salaries	350,434	**384,444**	417,893	(33,449)
Employee Benefits	36,506	**35,275**	58,496	(23,221)
Purchased Property Services	11,515	**2,896**	6,587	(3,691)
Other Purchased Services	12,447	**24,405**	9,365	15,040
Student Support Services				
Other Purchased Services	537	**109**	-	109
Supplies	-	**28**	-	28
Total Expenditures	411,439	**447,157**	492,341	(45,184)
Receipts Over (Under) Expenditures	(11,439)	**(157)**		
Unencumbered Cash - Beginning	56,016	**44,577**		
Unencumbered Cash - Ending	$ 44,577	**44,420**		

UNIFIED SCHOOL DISTRICT NO. 350 ST JOHN, KANSAS
Bilingual Education Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

	Prior Year Actual	Current Year **Actual**	Current Year Budget	Current Year Variance Over (Under)
Receipts				
Local Sources				
Other Receipts from Local Sources	$ 790	**5,792**	-	5,792
Operating Transfers				
From General	40,000	**25,000**	32,000	(7,000)
From Supplemental General	14,000	**10,000**	18,000	(8,000)
Total Receipts	54,790	**40,792**	50,000	(9,208)
Expenditures				
Instruction				
Salaries	48,047	**34,794**	50,850	(16,056)
Employee Benefits	521	**476**	498	(22)
Supplies	130	**3,211**	14,225	(11,014)
Instructional Support Staff				
Other Purchased Services	-	**2,147**	-	2,147
Total Expenditures	48,698	**40,628**	65,573	(24,945)
Receipts Over (Under) Expenditures	6,092	**164**		
Unencumbered Cash - Beginning	8,919	**15,011**		
Unencumbered Cash - Ending	$ 15,011	**15,175**		

UNIFIED SCHOOL DISTRICT NO. 350 ST JOHN, KANSAS
Capital Outlay Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Property Tax	$ 341,190	**360,923**	344,154	16,769
Delinquent Tax	9,926	**7,449**	5,348	2,101
Motor Vehicle Tax	21,201	**22,472**	18,498	3,974
Recreational Vehicle Tax	465	**388**	392	(4)
Commercial Vehicle Tax	1,630	**2,151**	1,835	316
Local Sources				
Interest on Idle Funds	1,217	**1,653**	-	1,653
Other Receipts from Local Sources	54,085	**126,420**	-	126,420
Total Receipts	429,714	**521,456**	370,227	151,229
Expenditures				
Instruction				
Property	77,956	**49,584**	194,638	(145,054)
Student Support Services				
Supplies	-	**-**	100,000	(100,000)
Property	4,106	**-**	-	-
Instructional Support Staff				
Property	6,437	**2,213**	-	2,213
Genera Administration				
Property	-	**4,253**	-	4,253
School Administration				
Property	895	**-**	-	-
Operations and Maintenance				
Salaries	154,355	**-**	50,000	(50,000)
Purchased Property Services	107,010	**64,970**	114,000	(49,030)
Property	129,290	**114,742**	-	114,742
Transportation				
Property	13,874	**-**	40,000	(40,000)
Vehicle Services & Maintenance Services				
Supplies	46,000	**-**	119,021	(119,021)
Other Support Services				
Property	3,153	**-**	-	-
Facility Acquisition and Construction Services				
Land Acquisition	-	**1,356**	-	1,356
New Building Acquisition & Construction	2,661	**-**	-	-
Site Improvement	5,641	**-**	-	-
Building Improvements	42,342	**187,200**	-	187,200
Other	3,558	**-**	-	-
Total Expenditures	$ 597,278	**424,318**	617,659	(193,341)

UNIFIED SCHOOL DISTRICT NO. 350 ST JOHN, KANSAS
Capital Outlay Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

		Prior Year Actual	Current Year **Actual**	Current Year Budget	Current Year Variance Over (Under)
Receipts Over (Under) Expenditures	$	(167,564)	**97,138**		
Unencumbered Cash - Beginning		325,401	**157,837**		
Prior Period Adjustment		-	**(365)**		
Unencumbered Cash - Ending	$	157,837	**254,610**		

UNIFIED SCHOOL DISTRICT NO. 350 ST JOHN, KANSAS
Driver Training Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Receipts				
Intergovernmental Revenues				
State Aid	$ 5,320	**5,810**	5,670	140
Local Sources				
Other Receipts from Local Sources	7,025	**-**	7,000	(7,000)
Operating Transfers				
From General	-	**6,000**	-	6,000
Total Receipts	12,345	**11,810**	12,670	(860)
Expenditures				
Instruction				
Salaries	7,573	**11,509**	14,438	(2,929)
Employee Benefits	752	**868**	738	130
Supplies	1,570	**100**	548	(448)
Instructional Support Staff				
Supplies	-	**389**	-	389
Vehicle Operations and Maintenance Services				
Supplies	909	**483**	-	483
Total Expenditures	10,804	**13,349**	15,724	(2,375)
Receipts Over (Under) Expenditures	1,541	**(1,539)**		
Unencumbered Cash - Beginning	3,875	**5,416**		
Unencumbered Cash - Ending	$ 5,416	**3,877**		

UNIFIED SCHOOL DISTRICT NO. 350 ST JOHN, KANSAS
Food Service Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Intergovernmental Revenues				
State Aid	$ 1,563	**1,621**	1,206	415
Federal Aid	131,596	**116,271**	107,376	8,895
Local Sources				
Food Sales	58,956	**57,968**	58,471	(503)
Other Receipts from Local Sources	3,336	**3,599**	25,000	(21,401)
Operating Transfers				
From General	-	**22,000**	-	22,000
Total Receipts	195,451	**201,459**	192,053	9,406
Expenditures				
Operations and Maintenance				
Purchased Property Services	6,368	**411**	1,888	(1,477)
Supplies	307	**-**	749	(749)
Property	-	**-**	25,000	(25,000)
Food Service Operation				
Salaries	79,382	**83,117**	81,765	1,352
Employee Benefits	17,080	**16,696**	18,443	(1,747)
Food and Supplies	96,156	**98,621**	101,840	(3,219)
Other	6,343	**4,011**	-	4,011
Total Expenditures	205,636	**202,856**	229,685	(26,829)
Receipts Over (Under) Expenditures	(10,185)	**(1,397)**		
Unencumbered Cash - Beginning	47,069	**36,884**		
Unencumbered Cash - Ending	$ 36,884	**35,487**		

UNIFIED SCHOOL DISTRICT NO. 350 ST JOHN, KANSAS
Professional Development Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Intergovernmental Revenues				
State Aid	$ 2,845	**3,499**	-	3,499
Local Sources				
Other Receipts from Local Sources	873	**-**	2,100	(2,100)
Operating Transfers				
From General	10,000	**23,000**	10,000	13,000
Total Receipts	13,718	**26,499**	12,100	14,399
Expenditures				
Instructional Support Staff				
Salaries	2,165	**231**	12,289	(12,058)
Employee Benefits	781	**18**	102	(84)
Other Purchased Services	12,262	**18,119**	13,551	4,568
Supplies	1,046	**26**	1,023	(997)
Other	37	**7,996**	-	7,996
Total Expenditures	16,291	**26,390**	26,965	(575)
Receipts Over (Under) Expenditures	(2,573)	**109**		
Unencumbered Cash - Beginning	19,188	**16,615**		
Unencumbered Cash - Ending	$ 16,615	**16,724**		

UNIFIED SCHOOL DISTRICT NO. 350 ST JOHN, KANSAS
Parent Education Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Intergovernmental Revenues				
State Aid	$ 20,689	**26,195**	21,000	5,195
Operating Transfers				
From General	15,000	**3,000**	15,000	(12,000)
Total Receipts	35,689	**29,195**	36,000	(6,805)
Expenditures				
Student Support Services				
Salaries	29,766	**17,973**	47,643	(29,670)
Employee Benefits	2,277	**1,375**	2,421	(1,046)
Purchased Professional Services	2,440	**-**	2,289	(2,289)
Supplies	72	**60**	208	(148)
Other	98	**-**	716	(716)
Instructional Support Staff				
Purchased Professional Services	430	**265**	-	265
Operations & Maintenance				
Supplies	-	**9,479**	-	9,479
Other Support Services				
Supplies	166	**-**	-	-
Total Expenditures	35,249	**29,152**	53,277	(24,125)
Receipts Over (Under) Expenditures	440	**43**		
Unencumbered Cash - Beginning	15,846	**16,286**		
Unencumbered Cash - Ending	$ 16,286	**16,329**		

UNIFIED SCHOOL DISTRICT NO. 350 ST JOHN, KANSAS
Special Education Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts				
Local Sources				
Other Receipts from Local Sources	$ -	**869**	-	869
Operating Transfers				
From General	436,926	**732,066**	600,000	132,066
From Supplemental General	80,000	**16,687**	40,000	(23,313)
Total Receipts	516,926	**749,622**	640,000	109,622
Expenditures				
Instruction				
Salaries	-	**17,132**	20,000	(2,868)
Employee Benefits	-	**1,311**	-	1,311
Other Purchased Services				
Assessments	255,813	**275,938**	615,779	(339,841)
Flow-thru	393,616	**416,740**	-	416,740
Supplies	-	**-**	66,993	(66,993)
Vehicle Operating Services				
Salaries	11,576	**9,651**	-	9,651
Employee Benefits	1,545	**746**	-	746
Other Purchased Services	2,750	**-**	-	-
Supplies	7,012	**-**	-	-
Vehicle Operations and Maintenance Service				
Supplies	-	**6,237**	-	6,237
Total Expenditures	672,312	**727,755**	702,772	24,983
Receipts Over (Under) Expenditures	(155,386)	**21,867**		
Unencumbered Cash - Beginning	161,396	**6,010**		
Unencumbered Cash - Ending	$ 6,010	**27,877**		

UNIFIED SCHOOL DISTRICT NO. 350 ST JOHN, KANSAS
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)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Intergovernmental Revenues				
Federal Aid	$ 2,108	**1,397**	28,520	(27,123)
Local Sources				
Other Receipts from Local Sources	2,693	**1,713**	-	1,713
Operating Transfers				
From General	100,000	**93,000**	100,000	(7,000)
Total Receipts	104,801	**96,110**	128,520	(32,410)
Expenditures				
Instruction				
Salaries	60,000	**45,000**	100,000	(55,000)
Supplies	32,264	**42,857**	46,422	(3,565)
Other	680	**95**	-	95
Instructional Support Staff				
Employee Benefits	-	**8,094**	-	8,094
Other Purchased Services	100	**-**	-	-
Central Services				
Purchased Property Services	918	**36**	-	36
Total Expenditures	93,962	**96,082**	146,422	(50,340)
Receipts Over (Under) Expenditures	10,839	**28**		
Unencumbered Cash - Beginning	4,972	**15,811**		
Prior Year Cancelled Encumbrances	-	**91**		
Unencumbered Cash - Ending	$ 15,811	**15,930**		

UNIFIED SCHOOL DISTRICT NO. 350 ST JOHN, KANSAS
Gifts and Grants Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Intergovernmental Revenues				
State Aid	$ 5,708	**-**	-	-
Local Sources				
Other Receipts from Local Sources	133,540	**35,886**	-	35,886
Total Receipts	139,248	**35,886**	-	35,886
Expenditures				
Instruction				
Employee Benefits	43	**2**	-	2
Other	48,708	**55,742**	25,057	30,685
(a) Adjustment for Qualifying Budget Credits	-	**-**	35,886	(35,886)
Total Expenditures	48,751	**55,744**	60,943	(5,199)
Receipts Over (Under) Expenditures	90,497	**(19,858)**		
Unencumbered Cash - Beginning	(58,352)	**32,145**		
Prior Year Cancelled Encumbrances	-	**294**		
Unencumbered Cash - Ending	$ 32,145	**12,581**		

(a) Adjustment for Qualifying Budget Credits

Other Receipts from Local Sources Over Amount Budgeted	$ 35,886

UNIFIED SCHOOL DISTRICT NO. 350 ST JOHN, KANSAS
KPERS Special Retirement Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts				
Intergovernmental Revenues				
State Aid	$ 366,798	**345,956**	440,158	(94,202)
Expenditures				
Instruction				
Employee Benefits	282,434	**266,386**	341,775	(75,389)
Instructional Support Staff				
Employee Benefits	14,672	**13,838**	17,982	(4,144)
General Administration				
Employee Benefits	14,672	**13,838**	17,982	(4,144)
School Administration				
Employee Benefits	25,676	**24,217**	27,085	(2,868)
Operations and Maintenance				
Employee Benefits	14,672	**13,838**	17,982	(4,144)
Student Transportation Services				
Employee Benefits	11,004	**10,379**	12,654	(2,275)
Food Service				
Employee Benefits	3,668	**3,460**	4,698	(1,238)
Total Expenditures	366,798	**345,956**	440,158	(94,202)
Receipts Over (Under) Expenditures	-	**-**		
Unencumbered Cash - Beginning	-	**-**		
Unencumbered Cash - Ending	$ -	**-**		

Schedule 2-15

UNIFIED SCHOOL DISTRICT NO. 350 ST JOHN, KANSAS
Contingency Reserve Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

		Prior Year Actual	**Current Year Actual**
Receipts	$	-	**-**
Expenditures			
Operations and Maintenance			
Supplies		-	**449**
Receipts Over (Under) Expenditures		-	**(449)**
Unencumbered Cash - Beginning		129,581	**129,581**
Unencumbered Cash - Ending	$	129,581	**129,132**

UNIFIED SCHOOL DISTRICT NO. 350 ST JOHN, KANSAS
Textbook Rental Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

		Prior Year Actual	**Current Year Actual**
Receipts			
Local Sources			
Rental Fees and Books	$	14,447	**15,000**
Expenditures			
Instruction			
Supplies		40,870	**8,210**
Receipts Over (Under) Expenditures		(26,423)	**6,790**
Unencumbered Cash - Beginning		31,269	**4,846**
Unencumbered Cash - Ending	$	4,846	**11,636**

UNIFIED SCHOOL DISTRICT NO. 350 ST JOHN, KANSAS
Recreation Commission Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Property Tax	$ 127,260	**136,436**	129,222	7,214
Delinquent Tax	3,722	**3,762**	2,006	1,756
Motor Vehicle Tax	7,950	**8,326**	6,937	1,389
Recreational Vehicle Tax	174	**164**	147	17
Commercial Vehicle Tax	611	**807**	688	119
Total Receipts	139,717	**149,495**	139,000	10,495
Expenditures				
Community Service Operations	131,000	**147,000**	147,000	-
Receipts Over (Under) Expenditures	8,717	**2,495**		
Unencumbered Cash - Beginning	-	**8,717**		
Unencumbered Cash - Ending	$ 8,717	**11,212**		

UNIFIED SCHOOL DISTRICT NO. 350 ST JOHN, KANSAS
Recreation Commission Employee Benefit Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Property Tax	$ 29,945	**19,570**	19,639	(69)
Delinquent Tax	874	**605**	472	133
Motor Vehicle Tax	1,865	**1,956**	1,630	326
Recreational Vehicle Tax	41	**38**	35	3
Commercial Vehicle Tax	143	**190**	161	29
Total Receipts	32,868	**22,359**	21,937	422
Expenditures				
Community Service Operations	32,000	**24,000**	24,000	-
Receipts Over (Under) Expenditures	868	**(1,641)**		
Unencumbered Cash - Beginning	1,214	**2,082**		
Unencumbered Cash - Ending	$ 2,082	**441**		

UNIFIED SCHOOL DISTRICT NO. 350 ST JOHN, KANSAS
Title I Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

	Prior Year Actual	**Current Year Actual**
Receipts		
Intergovernmental Revenues		
Federal Aid	$ -	**135,016**
Expenditures		
Instruction		
Salaries	67,797	**57,619**
Employee Benefits	-	**9,600**
Total Expenditures	67,797	**67,219**
Receipts Over (Under) Expenditures	(67,797)	**67,797**
Unencumbered Cash - Beginning	-	**(67,797)**
Unencumbered Cash - Ending	$ (67,797)	**-**

UNIFIED SCHOOL DISTRICT NO. 350 ST JOHN, KANSAS
Title II-A Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

	Prior Year Actual	**Current Year Actual**
Receipts		
Intergovernmental Revenues		
Federal Aid	$ -	**20,172**
Expenditures		
Instruction		
Salaries	7,035	**3,474**
Supplies	-	**945**
Instructional Support Staff		
Employee Benefits	3,495	**5,223**
Total Expenditures	10,530	**9,642**
Receipts Over (Under) Expenditures	(10,530)	**10,530**
Unencumbered Cash - Beginning	-	**(10,530)**
Unencumbered Cash - Ending	$ (10,530)	**-**

UNIFIED SCHOOL DISTRICT NO. 350 ST JOHN, KANSAS
Title IV Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

	Prior Year Actual	**Current Year Actual**
Receipts		
Intergovernmental Revenues		
Federal Aid	$ -	**26,521**
Local Sources		
Reimbursements	-	**814**
Total Receipts	-	**27,335**
Expenditures		
Instruction		
Salaries	92	**7,039**
Other Purchased Services	2,416	**2,817**
Supplies	3,456	**163**
Student Support Services		
Purchased Professional Services	-	**4,380**
Instructional Support Staff		
Purchased Professional Services	6,972	**-**
Total Expenditures	12,936	**14,399**
Receipts Over (Under) Expenditures	(12,936)	**12,936**
Unencumbered Cash - Beginning	-	**(12,936)**
Unencumbered Cash - Ending	$ (12,936)	**-**

UNIFIED SCHOOL DISTRICT NO. 350 ST JOHN, KANSAS
21st Century Community Learning Center Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

		Prior Year Actual	**Current Year Actual**
Receipts			
Local Sources			
Other Receipts from Local Sources	$	1,045	**595**
Expenditures			
Instruction			
Salaries		-	**459**
Employee Benefits		-	**894**
Instructional Support Staff			
Salaries		18	**-**
Employee Benefits		11	**-**
Total Expenditures		29	**1,353**
Receipts Over (Under) Expenditures		1,016	**(758)**
Unencumbered Cash - Beginning		2,903	**3,919**
Unencumbered Cash - Ending	$	3,919	**3,161**

UNIFIED SCHOOL DISTRICT NO. 350 ST JOHN, KANSAS
Rural Small Schools Grant Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

		Prior Year Actual	**Current Year Actual**
Receipts			
Intergovernmental Revenues			
Federal Aid	$	25,477	**27,288**
Expenditures			
Instruction			
Salaries		20,000	**27,214**
Supplies		-	**5,551**
Total Expenditures		20,000	**32,765**
Receipts Over (Under) Expenditures		5,477	**(5,477)**
Unencumbered Cash - Beginning		-	**5,477**
Unencumbered Cash - Ending	$	5,477	**-**

UNIFIED SCHOOL DISTRICT NO. 350 ST JOHN, KANSAS
ESSER/SPARKS Grant Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

		Prior Year Actual	**Current Year Actual**
Receipts	$	-	**-**
Expenditures		-	**-**
Receipts Over (Under) Expenditures		-	**-**
Unencumbered Cash - Beginning		(365)	**(365)**
Prior Period Adjustment		-	**365**
Unencumbered Cash - Ending	$	(365)	**-**

UNIFIED SCHOOL DISTRICT NO. 350 ST JOHN, KANSAS
ESSER III Grant Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

	Prior Year Actual	**Current Year Actual**
Receipts		
Intergovernmental Revenues		
Federal Aid	$ -	**451,243**
Expenditures		
Instruction		
Salaries	47,414	**47,654**
Employee Benefits	11,024	**9,600**
Facility Acquisition & Construction Services		
Architectural & Engineering Services	16,250	**12,500**
Building Improvements	-	**248,773**
Total Expenditures	74,688	**318,527**
Receipts Over (Under) Expenditures	(74,688)	**132,716**
Unencumbered Cash - Beginning	(58,028)	**(132,716)**
Unencumbered Cash - Ending	$ (132,716)	**-**

UNIFIED SCHOOL DISTRICT NO. 350 ST JOHN, KANSAS
Covid Testing Grant Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

	Prior Year Actual	**Current Year Actual**
Receipts		
Intergovernmental Revenues		
Federal Aid	$ 34,156	**56,960**
Expenditures		
Instruction		
Purchased Property Services	7,845	**14,872**
Student Support Services		
Salaries	17,554	**37,843**
Employee Benefits	845	**1,312**
Property	-	**10,845**
Total Expenditures	26,244	**64,872**
Receipts Over (Under) Expenditures	7,912	**(7,912)**
Unencumbered Cash - Beginning	-	**7,912**
Unencumbered Cash - Ending	$ 7,912	**-**

UNIFIED SCHOOL DISTRICT NO. 350 ST JOHN, KANSAS
Ida Long Goodman Memorial Library Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

		Prior Year Actual	**Current Year Actual**
Receipts			
Intergovernmental Revenues			
State Aid	$	337	**336**
Local Sources			
Receipts from Education Foundation and Reimbursements		20,685	**40,732**
Other Receipts from Local Sources		48,181	**42,688**
Total Receipts		69,203	**83,756**
Expenditures			
Instruction			
Other		78,950	**79,550**
Instructional Support Staff			
Supplies		-	**2,474**
Total Expenditures		78,950	**82,024**
Receipts Over (Under) Expenditures		(9,747)	**1,732**
Unencumbered Cash - Beginning		37,573	**27,826**
Unencumbered Cash - Ending	$	27,826	**29,558**

Schedule 3

UNIFIED SCHOOL DISTRICT NO. 350 ST JOHN, KANSAS
Agency Funds
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended June 30, 2024

Fund	Beginning Cash Balance	Receipts	Disbursements	**Ending Cash Balance**
High School				
SJH Tiger Bank	$ 67,099	53,346	31,082	**89,363**
Student Council	2,122	1,793	1,307	**2,608**
Applied Business	1,199	2,406	1,647	**1,958**
Trap Shooting Team	20,544	13,781	24,164	**10,161**
Cheerleaders	3,645	9,088	11,794	**939**
FCCLA	2,127	466	1,309	**1,284**
Safe	-	1,864	609	**1,255**
Kays	978	80	72	**986**
Kayettes	984	83	38	**1,029**
Scholars Bowl	-	467	80	**387**
Music Club	2,174	1,992	1,946	**2,220**
Comic Book Club	1,242	6	511	**737**
In-House Training	1,185	-	-	**1,185**
Boys Basketball Club	163	1,500	1,116	**547**
AV Productions	1,207	3,750	4,113	**844**
Volleyball/Track	2,949	-	-	**2,949**
Football	2,084	-	-	**2,084**
Golf Club	271	355	501	**125**
Shop Club	1,334	-	340	**994**
Art Club	183	-	9	**174**
General Activity/Supplies	271	72	72	**271**
Lunches	300	14,566	14,223	**643**
Instrumental Music	65	105	-	**170**
Tech Club	964	644	-	**1,608**
Resource Room	590	-	-	**590**
Yearbook	-	2,559	2,000	**559**
Forensics	345	795	267	**873**
Sales Tax	-	6,239	6,222	**17**
Class of 2024	1,520	-	784	**736**
Class of 2025	6,037	219	3,779	**2,477**
Class of 2026	1,835	3,776	1,802	**3,809**
Class of 2027	-	3,124	1,131	**1,993**
Total High School	123,417	123,076	110,918	**135,575**
Middle School				
Boys Basketball	91	530	441	**180**
Girls Basketball	193	796	-	**989**
Cheerleaders	421	-	50	**371**
Total Grade School	705	1,326	491	**1,540**
Total Agency Funds	$ 124,122	124,402	111,409	**137,115**

UNIFIED SCHOOL DISTRICT NO. 350 ST JOHN, KANSAS
District Activity Funds
Schedule of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended June 30, 2024

Fund	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	**Ending Unencumbered Cash Balance**	Add Encumbrances and Accounts Payable	**Ending Cash Balance**
High School							
Athletics	$ 1,329	-	57,278	58,138	**469**	-	**469**
Athletic Tickets	-	-	1,337	1,337	**-**	-	**-**
Junior/Senior Play	1,538	-	-	638	**900**	-	**900**
Student Fees	1,792	-	19,878	20,588	**1,082**	-	**1,082**
Life After School Program	-	-	780	150	**630**	-	**630**
Concessions	4,976	-	39,716	38,421	**6,271**	-	**6,271**
Auditorium	2,007	-	4,090	2,012	**4,085**	-	**4,085**
Petty Cash	-	-	500	500	**-**	-	**-**
Tiger Coffee	6,019	-	3,533	5,062	**4,490**	-	**4,490**
Lounge Pop Machine	900	-	639	388	**1,151**	-	**1,151**
Total High School	18,561	-	127,751	127,234	**19,078**	-	**19,078**
Elementary School							
St. John Elementary	3,909	-	840	1,270	**3,479**	-	**3,479**
Elementary Music	54	-	-	-	**54**	-	**54**
Total School Project Funds	3,963	-	840	1,270	**3,533**	-	**3,533**
Total District Activity Funds	$ 22,524	-	128,591	128,504	**22,611**	-	**22,611**