GARDNER EDGERTON UNIFIED SCHOOL DISTRICT NO. 231

Gardner, Kansas

FINANCIAL STATEMENT

WITH REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION

and

INDEPENDENT AUDITOR'S REPORT

June 30, 2024

VARNEY & ASSOCIATES, CPAs, LLC
Manhattan, Kansas

GARDNER EDGERTON UNIFIED SCHOOL DISTRICT NO. 231
Gardner, Kansas
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Gardner, Kansas
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October 7, 2024

VARNEY
& ASSOCIATES, CPAs, LLC

Board of Education
Gardner Edgerton Unified School District No. 231
Gardner, Kansas

Independent Auditor's Report

Adverse and Unmodified Opinions
We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Gardner Edgerton Unified School District No. 231 (the District), as of and for the year ended June 30, 2024 and the related notes to the financial statement.

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

Unmodified Opinion on Regulatory Basis of Accounting
In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the District as of June 30, 2024, and the aggregate receipts and expenditures for they year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* (KMAAG) 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), KMAAG, and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statement section of our report. We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. 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 the 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 KMAAG, 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 the financial statement in accordance with KMAAG as described in Note 1; this includes determining 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 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.

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Auditor's Responsibilities for the Audit of the Financial Statement

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

In performing an audit in accordance with 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, schedule of regulatory basis receipts and expenditures-agency funds (Schedules 1, 2, 3 and 4 as listed in the table of contents) are presented for purposes of additional analysis and are not required part of the basic financial statement; however, are required to be presented under the provisions of the KMAAG. 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.

Supplementary Information (Continued)
We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of the District as of and for the year ended June 30, 2023 (not presented herein), and have issued our report thereon dated October 18, 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 website of the Kansas Department of Administration at the following link https://admin.ks.gov/offices/oar/municipal-services. The 2023 actual column (2023 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget for the year ended June 30, 2024 (Schedule 2 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2023 comparative information 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 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, 2024, on the basis of accounting described in Note 1.

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

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

Varney & Associates, CPAs, LLC

Certified Public Accountants
Manhattan, Kansas

GARDNER EDGERTON UNIFIED SCHOOL DISTRICT NO. 231
Gardner, Kansas
SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH
Regulatory Basis
For the Year Ended June 30, 2024

	Beginning Unencumbered Cash Balance	Prior Year Canceled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
GOVERNMENTAL TYPE FUNDS							
General Funds							
General Fund	$ -	$ -	$ 48,089,354	$ 48,089,354	$ -	$ 3,945,723	$ 3,945,723
Supplemental General Fund	785,382	-	16,058,561	15,826,302	1,017,641	-	1,017,641
Special Purpose Funds							
Preschool-Aged At-Risk Fund	-	-	50,000	50,000	-	-	-
At-Risk (K-12) Fund	1,120,648	-	6,320,459	6,844,819	596,288	-	596,288
Bilingual Education Fund	-	-	499,925	450,625	49,300	-	49,300
Capital Outlay Fund	7,009,301	-	6,967,600	5,516,790	8,460,111	842,378	9,302,489
Driver Training Fund	124,035	-	114,423	90,986	147,472	-	147,472
Extraordinary School Program Fund	22,605	-	41,434	40,907	23,132	-	23,132
Food Service Fund	1,768,894	-	3,854,472	4,014,332	1,609,034	-	1,609,034
Professional Development Fund	24,359	-	429,570	303,929	150,000	-	150,000
Parent Education Program Fund	-	-	155,606	149,274	6,332	-	6,332
Summer School Fund	39,049	-	35,986	22,110	52,925	-	52,925
Special Education Fund	1,267,487	-	18,372,813	18,691,329	948,971	-	948,971
Cost of Living Fund	51,353	-	1,212,656	1,226,101	37,908	-	37,908
Career and Postsecondary Education Fund	-	-	582,456	507,456	75,000	-	75,000
KPERS Special Retirement Contribution Fund	-	-	6,626,159	6,626,159	-	-	-
Special Liability Fund	340,837	-	191,846	141,686	390,997	-	390,997
Extraordinary Growth Fund	88,484	-	446,565	462,060	72,989	-	72,989
Gifts and Grants Fund	9,196	-	247,171	129,004	127,363	17,378	144,741
Contingency Reserve Fund	3,000,000	-	1,700,000	-	4,700,000	-	4,700,000
Textbook and Student Material Revolving Fund	656,067	-	1,363,659	146,700	1,873,026	-	1,873,026
Federal Grants Fund	(184,437)	-	882,750	730,048	(31,735)	-	(31,735)
District Activity	350,394	-	743,747	804,282	289,859	-	289,859

(continued)

STATEMENT 1

The accompanying notes are an integral part of this financial statement.
See Independent Auditor's Report.

GARDNER EDGERTON UNIFIED SCHOOL DISTRICT NO. 231
Gardner, Kansas
SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH (CONTINUED)
Regulatory Basis
For the Year Ended June 30, 2024

	Beginning Unencumbered Cash Balance	Prior Year Canceled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
GOVERNMENTAL TYPE FUNDS (CONTINUED)							
Bond and Interest Funds							
Bond and Interest Fund	$ 15,753,961	$ -	$ 16,060,443	$ 13,032,702	$ 18,781,702	$ -	$ 18,781,702
Capital Project Fund							
Special Assessment Fund	47,541	-	143,902	110,000	81,443	-	81,443
Total Reporting Entity (Excluding Agency Funds)	$ 32,275,156	$ -	$ 131,191,557	$ 124,006,955	$ 39,459,758	$ 4,805,479	$ 44,265,237

Composition of Cash	
Checking	
Central Bank of the Midwest	$ 9,117,616
CDARS	
Mid-America Bank	829,361
Investment Pool	
Kansas Municipal Investment Pool	34,584,926
Total Cash	$ 44,531,903
Less: Agency funds per Schedule 3	(266,666)
Total Reporting Entity (Excluding Activity Funds)	$ 44,265,237

STATEMENT 1 (CONTINUED)

The accompanying notes are an integral part of this financial statement.
See Independent Auditor's Report.

GARDNER EDGERTON UNIFIED SCHOOL DISTRICT NO. 231
Gardner, Kansas
NOTES TO FINANCIAL STATEMENT
June 30, 2024

Note 1: Summary of Significant Accounting Policies

Gardner Edgerton Unified School District No. 231 (the District) is a municipal corporation governed by an elected seven member board. This financial statement includes all the accounts for which the District is considered to be financially accountable. The District has no related municipal entities.

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

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

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

Regulatory Basis Fund Types

The accounts of the District are organized and operated on the basis of funds. 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 District could have the following types of funds:

General Fund - the primary 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.

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.

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

Agency Fund - used to report assets held by the District in a purely custodial capacity.

Budgetary Information

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special purpose funds (unless specifically exempted by statute) and bond and interest funds. 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 twelve month period on or before August 1st of each year.
2. Publication in a local newspaper of the proposed budget and notice of public hearing on the budget.
3. Public hearing at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25th.

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

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication, the hearing may be held and the governing body may amend the budget at that time.

Note 1: Summary of Significant Accounting Policies (Continued)

Budgetary Information (Continued)

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 individual funds. Budget comparison statements are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

Adjustment to Comply with Legal Max - Unified school districts use this line item (for use in the budget column only) to adjust the certified budget to comply with the "Legal Max" budget. The State Board of Education calculates the "Legal Max" budget using enrollment figures. The District's budgeted expenditures are limited to the lower of the published budget or the "Legal Max" budget.

Adjustment for Qualifying Budget Credits - Districts may use this line item for any budgeted fund. The adjustment would be a positive amount. All budget adjustments must be authorized by Kansas statutes. Examples include: expenditure of federal grant monies, gifts and donations, and receipts authorized by law to be spent as if they were reimbursed expenses.

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 budget expenditure authority lapses at year end.

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

Contingency Reserve Fund	Textbook and Student Material Revolving Fund
Special Reserve Fund	District Activity Funds

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

Deficit Cash/Unencumbered Cash for Individual Funds

Funds with a Deficit Unencumbered Cash Balance- Generally, school districts are required by K.S.A. 10-1113 to limit fund expenditures to the available monies in that fund. K.S.A 12-1663, however, provides an exception for those funds which are to be financed by Federal government sources and other grants and gifts. This exception allows these funds to expend in excess of currently available resources with the expectation that the District will be reimbursed for qualifying grant expenditures.

The following funds had a deficit balance of unencumbered cash as of June 30, 2024: ESSER. This fund is financed by Federal and State governmental agencies and the District is expecting reimbursement of qualifying grant expenditures.

Note 2: Deposits and Investments

Deposits. 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.

Note 2: Deposits and Investments (Continued)

Some of the District's investments are bond proceeds invested pursuant to K.S.A. 10-131. This statute allows additional investment authority beyond that of K.S.A. 12-1675. Investments of bond proceeds may follow K.S.A. 12-1675 or include other investments such as the KMIP, direct obligations of the U.S. government or any agency thereof, and various other investments as specified in K.S.A. 10-131.

At June 30, 2024, the District has the following investments:

		Investment Maturities (in Years)		
Investment Type	**Fair Value**	**Less than 1**	**1 - 2**	**Rating U.S.**
Kansas Municipal Investment Pool	$ 34,584,926	$ 34,584,926	$ -	S&P A-1+

Concentration of credit risk. State statutes place no limit on the amount the District may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405. The District's allocation of investments as of June 30, 2024, is as follows:

Investment	**Percent of Investment**
Kansas Municipal Investment Pool	100%

Custodial credit risk – deposits. Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. State statutes require the District's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. The District has no designated "peak periods". All deposits were legally secured at June 30, 2024.

At June 30, 2024, the District's carrying amount of deposits was $9,946,977 and the bank balance was $10,965,852. The bank balance was held by two banks resulting in a concentration of credit risk. Of the bank balance, $1,079,361 was covered by federal depository insurance and the remaining balance 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.

At June 30, 2024, the District had invested $34,584,926 in the Kansas Municipal Investment Pool (KMIP). The KMIP is under the oversight of the Pooled Money Investment Board. The board is comprised of the State Treasurer and four additional members appointed by the State Governor. The board reports annually to the Kansas legislature. State pooled monies may be invested in direct obligations of, or obligations that are insured as to principal and interest by the U.S. government or any agency thereof, with maturities up to four years. No more than 10 percent of those funds may be invested in mortgage-backed securities. In addition, the State pool may invest in repurchase agreements with Kansas banks or with primary government securities dealers.

Note 3: Long-Term Debt

General Long-Term Debt

The District is subject to statutes of the State of Kansas, which limit the bonded debt outstanding to 14% of the assessed valuation. The District requested and received approval under K.S.A. 75-2315 which allows the issuance of bonded debt in excess of the general bond debt limitation.

Following is a summary of long-term debt transactions of the District for the year:

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Beginning of Year	Additions	Refinancing	Reductions/ Payments	End of Year	Interest Paid
General Obligation Bonds										
Series 2013-A	3.00%-5.00%	05/15/13	$ 50,795,000	10/1/2027	$ 37,895,000	$ -	$ 28,465,000	$ 3,305,000	$ 6,125,000	$ 868,300
Series 2015-A	2.125%-3.00%	03/26/15	8,880,000	10/1/2027	5,900,000	-	-	1,170,000	4,730,000	123,475
Series 2016-A	1.50%-5.00%	05/17/16	38,130,000	10/1/2036	34,010,000	-	-	1,010,000	33,000,000	1,427,500
Series 2016-B	2.00%-5.00%	10/20/16	9,180,000	10/1/2027	1,700,000	-	-	315,000	1,385,000	45,775
Series 2022-A	1.80%	07/06/22	25,860,000	10/1/2032	25,860,000	-	-	3,400,000	22,460,000	434,880
Series 2023-A	5.00%	07/06/23	26,330,000	10/1/2031	-	26,330,000	-	-	26,330,000	935,634
Total Long-Term Debt					$ 105,365,000	$ 26,330,000	$ 28,465,000	$ 9,200,000	$ 94,030,000	$ 3,835,564

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

	2025	2026	2027	2028	2029	2030-2034	2035-2039	Total
General Obligation Bonds								
Principal	$ 9,290,000	$ 9,325,000	$ 8,405,000	$ 7,455,000	$ 7,365,000	$ 31,220,000	$ 20,970,000	$ 94,030,000
Interest	3,248,458	2,918,142	2,628,816	2,408,269	2,164,315	6,683,235	1,280,000	21,331,235
	$ 12,538,458	$ 12,243,142	$ 11,033,816	$ 9,863,269	$ 9,529,315	$ 37,903,235	$ 22,250,000	$ 115,361,235

Note 4: Interfund Transfers

The District made the following operating transfers during the year. The transfers were approved by the Board of Education.

Fund From	Fund To	Statutory Authority	Amount
General	Bilingual Education	K.S.A. 72-5167	$ 59,313
General	Extraordinary School	K.S.A. 72-5167	4,885
General	Professional Development	K.S.A. 72-5167	374,515
General	Parent Education	K.S.A. 72-5167	49,731
General	Special Education	K.S.A. 72-5167	15,879,567
General	Career and Postsecondary Education	K.S.A. 72-5167	559,668
General	At-Risk (K-12)	K.S.A. 72-5167	4,780,560
General	Food Service	K.S.A. 72-5167	40,501
General	Preschool-Aged At-Risk	K.S.A. 72-5167	50,000
General	Textbook and Student Materials	K.S.A. 72-5167	167,476
General	Contingency	K.S.A. 72-5167	1,700,000
Supplemental	Special Education	K.S.A. 72-5143	100,000
Supplemental	Textbook and Student Materials	K.S.A. 72-5143	750,000
Supplemental	Bilingual Education	K.S.A. 72-5143	421,000
Supplemental	At-Risk (K-12)	K.S.A. 72-5143	1,539,899
	Total Transfers		$ 26,477,115

Note 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.

Note 5: Defined Benefit Pension Plan (Continued)

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

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

In addition, Senate Bill 421 authorizes two additional transfers in Fiscal Year 2023 which totaled $271.1 million. The first transfer of $146.1 million was received on August 1, 2022. The second transfer of $125 million was received on December 1, 2022. The State of Kansas is required to contribute the statutory required employer 's share except for retired District employees. The District is responsible for the employer's portion of the cost for retired District employees. The District received and remitted amounts equal to the statutory contribution rate, which totaled $6,626,159 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 $60,818,968. 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 6: Commitments and Contingencies

The District receives significant financial assistance from numerous federal and state governmental agencies in the form of grants and state pass-through aid. The disbursements of funds received under these programs generally requires compliance with terms and conditions specified in the grant agreements and is subject to audit. Any disallowed claims resulting from such audits could become a liability of the General Fund or other applicable funds. However, in the opinion of management, any such disallowed claims will not have a material negative effect on the financial statement of the District as of June 30, 2024.

The District's general obligation bond issues are subject to the arbitrage provisions of Section 148 of the Internal Revenue Code. These provisions include the potential for rebates to the Federal Government of the earnings on the bond proceeds in excess of the yield on the bonds. The amounts of any future rebates due on other bonds or temporary notes have not been determined.

Note 7: Retirement Benefits

The District has a plan which covers personnel who voluntarily take early retirement. An employee is eligible for early retirement if the employee is not less than 54 years of age and has twenty years or more of service with the District. The District pays for the single monthly premium in the current health insurance plan for employees who elect to take early retirement. The cost of early retirement benefits paid during the year ended June 30, 2024 was $163,104.

The annual estimated costs of the single monthly premiums for health insurance plan coverage under this program are as follows for the year ended June 30, 2024:

	Year Ended
2025	$ 150,664
2026	128,602
2027	104,512
2028	102,304
2029	83,904
Thereafter	132,480
Total	$ 702,466

Note 8: Compensated Absences

Certified employees receive ten days of discretionary leave per year. Subject to eligibility requirements in the negotiated agreement, unused discretionary leave can either be rolled over as sick leave or eligible for sell back at a rate of sixty percent (60%) of a daily substitute teacher rate of pay.

The District also has a sell back policy for unused sick leave for certified staff. Certified employees will have the opportunity to sell back unused sick leave at the rate of sixty percent (60%) of a daily substitute teacher rate of pay per day as follows:

1. An employee with 5 or more years of service in the District and has accumulated 45 or more days of sick leave can sell back up to 5 days at the end of the contract year.
2. An employee with 10 or more years of service in the District and has accumulated 80 or more days of sick leave can sell back up to 10 days at the end of the contract year.
3. An employee with 15 or more years of service in the District and has accumulated 105 or more days of sick leave can sell back up to 15 days at the end of the contract year.

During the year ended June 30, 2024, the District purchased unused sick and discretionary leave according to the provisions of the respective sell back policies at a cost of $25,188.

For certified employees who retire with 85 or more points, a minimum of 20 years of service to the District, and 50 days minimum accumulated unused sick leave, certified staff will have the opportunity to sell back unused sick leave to the District at the rate of $10.00 per day up to a maximum of 150 days.

Eligible non-certified employees who work a minimum of 630 hours per year will accrue sick leave benefits monthly based on the number of hours worked daily. Full time 12-month non-certified employees will accrue 8 hours of sick leave per month. Unused sick leave benefits will be allowed to accumulate indefinitely.

Note 8: Compensated Absences (Continued)

Eligible non-certified employees may also accrue vacation leave monthly based on the number of hours worked daily as follows below. Any unused vacation leave will not be allowed to accumulate.

Years of Service	Days Per Year	Monthly Vacation Accrual Rate
0 thru 9 years	10 days	6.67 hours
10 thru 20 years	15 days	10.00 hours
21 thru 25 years	16 days	10.67 hours
26+ years	17 days	11.33 hours

For non-certified employees who retire with a minimum of 20 years of service to the District, and 50 days minimum accumulated unused sick leave, non-certified staff will have the opportunity to sell back unused sick leave to the District at the rate of $10.00 per day up to a maximum of 150 days.

Note 9: Risk Management

The District is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees; and natural disasters for which it carries commercial insurance.

Note 10: Other Post Employment Benefits

As provided by K.S.A. 12-5040, the District allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the District is subsidizing the retirees because each participant is charged a level 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.

Note 11: 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.

Note 12 : Stewardship, Compliance and Accountability

We noted no material violations of Kansas Statutes during the period under examination.

Note 13 : Subsequent Events

The District evaluated subsequent events through October 7, 2024, the date the financial statement was available to be issued.

REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION

GARDNER EDGERTON UNIFIED SCHOOL DISTRICT NO. 231
Gardner, Kansas
SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
For the Year End June 30, 2024

Funds	Certified Budget	Adjustment to Comply with Legal Max	Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance - Over (Under)
Governmental Type Funds						
General Funds						
General	$ 47,846,026	$ (416,708)	$ 660,036	$ 48,089,354	$ 48,089,354	$ -
Supplemental General	15,943,368	(117,066)	-	15,826,302	15,826,302	-
Special Purpose Funds						
Preschool-Aged At-Risk Fund	50,000	-	-	50,000	50,000	-
At-Risk (K-12) Fund	7,092,500	-	-	7,092,500	6,844,819	(247,681)
Bilingual Education Fund	500,000	-	-	500,000	450,625	(49,375)
Capital Outlay Fund	13,960,000	-	-	13,960,000	5,516,790	(8,443,210)
Driver Training Fund	187,000	-	-	187,000	90,986	(96,014)
Extraordinary School Program Fund	100,000	-	-	100,000	40,907	(59,093)
Food Service Fund	5,171,000	-	-	5,171,000	4,014,332	(1,156,668)
Professional Development Fund	400,000	-	-	400,000	303,929	(96,071)
Parent Education Program Fund	165,000	-	-	165,000	149,274	(15,726)
Summer School Fund	135,100	-	-	135,100	22,110	(112,990)
Special Education Fund	20,432,000	-	-	20,432,000	18,691,329	(1,740,671)
Cost of Living Fund	1,226,101	-	-	1,226,101	1,226,101	-
Career and Postsecondary Education Fund	750,000	-	-	750,000	507,456	(242,544)
KPERS Special Retirement Contribution Fund	8,002,463	-	-	8,002,463	6,626,159	(1,376,304)
Special Liability Fund	525,000	-	-	525,000	141,686	(383,314)
Extraordinary Growth Fund	508,486	-	-	508,486	462,060	(46,426)
Gifts and Grants Fund	400,000	-	-	400,000	129,004	(270,996)
Federal Grants Fund	844,593	-	-	844,593	730,048	(114,545)
Bond and Interest Funds						
Bond and Interest Fund	13,035,564	-	-	13,035,564	13,032,702	(2,862)
Special Assessment Fund	190,000	-	-	190,000	110,000	(80,000)
Total of all Funds	$ 137,464,201	$ (533,774)	$ 660,036	$ 137,590,463	$ 123,055,973	$ (14,534,490)

SCHEDULE 1

SCHEDULE 2

GARDNER EDGERTON UNIFIED SCHOOL DISTRICT NO. 231
Gardner, 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	Current Year Variance - Over (Under)
CASH RECEIPTS				
Local Sources				
User charges (Reimbursement)	$ 137,744	$ 179,131	$ -	$ 179,131
Reimbursements	695,483	480,905	-	480,905
State Sources				
General state aid	35,522,296	38,456,539	38,405,026	51,513
Special education aid	8,757,544	8,972,779	9,441,000	(468,221)
Total Cash Receipts	$ 45,113,067	$ 48,089,354	$ 47,846,026	$ 243,328
EXPENDITURES				
Instruction	$ 11,199,153	$ 9,058,878	$ 12,115,226	$ (3,056,348)
Student support services	794,326	793,604	946,200	(152,596)
Instructional support staff	1,716,245	1,943,196	1,905,500	37,696
General administration	536,091	682,298	596,000	86,298
School administration	3,118,348	3,350,377	3,320,000	30,377
Central services	2,065,427	1,701,279	2,292,000	(590,721)
Operations and maintenance	3,182,532	4,741,790	3,436,000	1,305,790
Vehicle operating services	904,108	2,151,716	525,000	1,626,716
Other	18,593	-	100	(100)
Transfers out	21,578,244	23,666,216	22,710,000	956,216
Adjustments for qualifying budget credits	-	-	660,036	(660,036)
Adjustment to comply with legal maximum	-	-	(416,708)	416,708
Total Expenditures	$ 45,113,067	$ 48,089,354	$ 48,089,354	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ -	$ -		
UNENCUMBERED CASH - BEGINNING	-	-		
UNENCUMBERED CASH - ENDING	$ -	$ -		

GARDNER EDGERTON UNIFIED SCHOOL DISTRICT NO. 231
Gardner, 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)
CASH RECEIPTS				
Local Sources				
Ad valorem tax	$ 6,782,385	$ 7,384,823	$ 6,997,482	$ 387,341
Excise tax	598	-	-	-
Delinquent tax	(53,594)	33,831	53,801	(19,970)
County Sources				
Motor vehicle tax	426,001	451,312	443,435	7,877
Recreational vehicle tax	5,855	5,774	6,406	(632)
Commercial vehicle tax	27,136	22,780	24,368	(1,588)
State Sources				
Supplemental state aid	7,937,575	8,160,041	8,220,401	(60,360)
Total Cash Receipts	$ 15,125,956	$ 16,058,561	$ 15,745,893	$ 312,668
EXPENDITURES				
Instruction	$ 12,319,278	$ 12,822,434	$ 12,900,000	$ (77,566)
Operations and maintenance	726,154	-	750,000	(750,000)
Student Transportation	-	192,969	662,229	(469,260)
Transfers out	1,724,897	2,810,899	1,631,139	1,179,760
Adjustment to comply with legal maximum	-	-	(117,066)	117,066
Total Expenditures	$ 14,770,329	$ 15,826,302	$ 15,826,302	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ 355,627	$ 232,259		
UNENCUMBERED CASH - BEGINNING	429,755	785,382		
UNENCUMBERED CASH - ENDING	$ 785,382	$ 1,017,641		

GARDNER EDGERTON UNIFIED SCHOOL DISTRICT NO. 231
Gardner, Kansas
PRESCHOOL-AGED AT-RISK
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2024
With Comparative Actual Totals For The Prior Year Ended June 30, 2023

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance - Over (Under)
CASH RECEIPTS				
Transfers in	$ 28,060	$ 50,000	$ 50,000	$ -
EXPENDITURES				
Instruction	$ 31,165	$ 50,000	$ 50,000	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ (3,105)	$ -		
UNENCUMBERED CASH - BEGINNING	3,105	-		
UNENCUMBERED CASH - ENDING	$ -	$ -		

GARDNER EDGERTON UNIFIED SCHOOL DISTRICT NO. 231
Gardner, Kansas
AT-RISK (K-12) FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2024
With Comparative Actual Totals For The Prior Year Ended June 30, 2023

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
CASH RECEIPTS				
Other Sources				
Transfers in	$ 5,744,413	$ 6,320,459	$ 6,181,139	$ 139,320
EXPENDITURES				
Instruction	$ 3,941,785	$ 5,418,886	$ 5,507,500	$ (88,614)
Student support services	1,197,140	1,400,612	1,585,000	(184,388)
Grants	-	25,321	-	25,321
Total Expenditures	$ 5,138,925	$ 6,844,819	$ 7,092,500	$ (247,681)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 605,488	$ (524,360)		
UNENCUMBERED CASH - BEGINNING	515,160	1,120,648		
UNENCUMBERED CASH - ENDING	$ 1,120,648	$ 596,288		

GARDNER EDGERTON UNIFIED SCHOOL DISTRICT NO. 231
Gardner, 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)
CASH RECEIPTS				
Other Sources				
Interest on idle funds	$ -	$ 19,612	$ -	$ 19,612
Transfers in	345,822	480,313	500,000	(19,687)
Total Expenditures	$ 345,822	$ 499,925	$ 500,000	$ (75)
EXPENDITURES				
Instruction	$ 345,957	$ 450,625	$ 500,000	$ (49,375)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (135)	$ 49,300		
UNENCUMBERED CASH - BEGINNING	135	-		
UNENCUMBERED CASH - ENDING	$ -	$ 49,300		

GARDNER EDGERTON UNIFIED SCHOOL DISTRICT NO. 231
Gardner, 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	Variance - Over (Under)
CASH RECEIPTS				
Local Sources				
Ad valorem tax	$ 4,668,990	$ 5,048,300	$ 4,580,395	$ 467,905
Excise tax	363	-	-	-
Delinquent tax	(38,190)	12,998	37,670	(24,672)
Interest on idle funds	-	40,999	-	40,999
Other	28,717	56,212	45,000	11,212
Reimbursements	12,480	-	-	-
County Sources				
Motor vehicle tax	263,379	280,784	322,036	(41,252)
Recreational vehicle tax	3,620	3,584	4,653	(1,069)
Commercial vehicle tax	17,073	13,848	17,697	(3,849)
State Sources				
Capital outlay state aid	1,432,179	1,510,875	1,538,691	(27,816)
Total Cash Receipts	$ 6,388,611	$ 6,967,600	$ 6,546,142	$ 421,458
EXPENDITURES				
Instruction	$ 1,398,401	$ 937,758	$ 3,000,000	$ (2,062,242)
Student support services	44,371	37,672	200,000	(162,328)
Instructional support staff	29,074	(4,271)	150,000	(154,271)
General administration	34,815	209,266	100,000	109,266
School administration	34,714	970	100,000	(99,030)
Central Services	3,507	140,987	250,000	(109,013)
Operations and maintenance	2,390,990	2,515,952	4,860,000	(2,344,048)
Transportation	962,081	539,058	2,100,000	(1,560,942)
Other support services	6,774	(5,067)	350,000	(355,067)
Facility acquisition and construction	1,292,903	1,144,465	2,850,000	(1,705,535)
Total Expenditures	$ 6,197,630	$ 5,516,790	$ 13,960,000	$ (8,443,210)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 190,981	$ 1,450,810		
UNENCUMBERED CASH - BEGINNING	6,818,320	7,009,301		
UNENCUMBERED CASH - ENDING	$ 7,009,301	$ 8,460,111		

GARDNER EDGERTON UNIFIED SCHOOL DISTRICT NO. 231
Gardner, 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	Current Year Variance - Over (Under)
CASH RECEIPTS				
Local Sources				
Other	$ 75,110	$ 75,708	$ 75,000	$ 708
State Sources				
State safety aid	38,116	38,715	70,875	(32,160)
Total Cash Receipts	$ 113,226	$ 114,423	$ 145,875	$ (31,452)
EXPENDITURES				
Instruction	$ 97,914	$ 74,793	$ 160,000	$ (85,207)
Operations and maintenance	5,522	16,193	27,000	(10,807)
Total Expenditures	$ 103,436	$ 90,986	$ 187,000	$ (96,014)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 9,790	$ 23,437		
UNENCUMBERED CASH - BEGINNING	114,245	124,035		
UNENCUMBERED CASH - ENDING	$ 124,035	$ 147,472		

GARDNER EDGERTON UNIFIED SCHOOL DISTRICT NO. 231
Gardner, Kansas
EXTRAORDINARY SCHOOL PROGRAM FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2024
With Comparative Actual Totals For The Prior Year Ended June 30, 2023

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance - Over (Under)
CASH RECEIPTS				
Local Sources				
Student activities	$ (3,569)	$ 37,786	$ 78,234	$ (40,448)
Other Sources				
Other	100,660	(1,237)	-	(1,237)
Transfers in	28,200	4,885	-	4,885
Total Cash Receipts	$ 125,291	$ 41,434	$ 78,234	$ (36,800)
EXPENDITURES				
Instruction	$ 6,615	$ -	$ -	$ -
Student support services	3,611	-	-	-
Operations and maintenance	388	946	-	946
Other support services	51,127	5,370	-	5,370
Central services	73,651	34,591	100,000	(65,409)
Total Expenditures	$ 135,392	$ 40,907	$ 100,000	$ (59,093)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (10,101)	$ 527		
UNENCUMBERED CASH - BEGINNING	32,706	22,605		
UNENCUMBERED CASH - ENDING	$ 22,605	$ 23,132		

GARDNER EDGERTON UNIFIED SCHOOL DISTRICT NO. 231
Gardner, 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)
CASH RECEIPTS				
Local Sources				
Interest on idle funds	$ 70,079	$ 85,222	$ 85,000	$ 222
Food service	1,534,638	1,566,656	1,502,550	64,106
Other	61,816	68,134	816,750.00	(748,616)
State Sources				
School food assistance	31,179	32,326	30,400	1,926
Federal Sources				
Child nutrition programs	2,329,831	2,061,633	2,467,313	(405,680)
Other Sources				
Transfers in	843	40,501	5,000	35,501
Total Cash Receipts	$ 4,028,386	$ 3,854,472	$ 4,907,013	$ (1,052,541)
EXPENDITURES				
Operations and maintenance	$ 187,272	$ 100,000	$ 196,000	$ (96,000)
Food service	3,948,606	3,914,332	4,975,000	(1,060,668)
Total Expenditures	$ 4,135,878	$ 4,014,332	$ 5,171,000	$ (1,156,668)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (107,492)	$ (159,860)		
UNENCUMBERED CASH - BEGINNING	1,876,386	1,768,894		
UNENCUMBERED CASH - ENDING	$ 1,768,894	$ 1,609,034		

GARDNER EDGERTON UNIFIED SCHOOL DISTRICT NO. 231
Gardner, 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

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance - Over (Under)
CASH RECEIPTS				
Local Sources				
Interest on idle funds	$ -	$ 13,249	$ 45,641	$ (32,392)
State Sources				
Professional development aid	19,671	41,806	30,000	11,806
Other Sources				
Transfers in	155,000	374,515	300,000	74,515
Total Cash Receipts	$ 174,671	$ 429,570	$ 375,641	$ 53,929
EXPENDITURES				
Instructional support staff	$ 103,134	$ 278,541	$ 400,000	$ (121,459)
Instruction	22,053	75	-	75
General administration	25,125	25,313	-	25,313
Total Expenditures	$ 150,312	$ 303,929	$ 400,000	$ (96,071)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 24,359	$ 125,641		
UNENCUMBERED CASH - BEGINNING	-	24,359		
UNENCUMBERED CASH - ENDING	$ 24,359	$ 150,000		

GARDNER EDGERTON UNIFIED SCHOOL DISTRICT NO. 231
Gardner, Kansas
PARENT EDUCATION PROGRAM FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2024
With Comparative Actual Totals For The Prior Year Ended June 30, 2023

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance - Over (Under)
CASH RECEIPTS				
State Sources				
Parent education aid	$ 84,185	$ 99,460	$ 110,000	$ (10,540)
Other Sources				
Other	2,000	6,415	-	-
Transfers in	46,821	49,731	55,000	(5,269)
Total Cash Receipts	$ 133,006	$ 155,606	$ 165,000	$ (15,809)
EXPENDITURES				
Student support services	$ 133,423	$ 149,274	$ 165,000	$ (15,726)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (417)	$ 6,332		
UNENCUMBERED CASH - BEGINNING	417	-		
UNENCUMBERED CASH - ENDING	$ -	$ 6,332		

GARDNER EDGERTON UNIFIED SCHOOL DISTRICT NO. 231
Gardner, Kansas
SUMMER SCHOOL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2024
With Comparative Actual Totals For The Prior Year Ended June 30, 2023

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance - Over (Under)
CASH RECEIPTS				
Local Sources				
Tuition	$ 27,040	$ 31,550	$ 100,000	$ (68,450)
Student activities	18,940	4,456	-	4,456
Other Sources				
Other	5,300	(20)	-	(20)
Total Cash Receipts	$ 51,280	$ 35,986	$ 100,000	$ (64,014)
EXPENDITURES				
Instruction	$ 12,880	$ 22,110	$ 135,100	$ (112,990)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 38,400	$ 13,876		
UNENCUMBERED CASH - BEGINNING	649	39,049		
UNENCUMBERED CASH - ENDING	$ 39,049	$ 52,925		

GARDNER EDGERTON UNIFIED SCHOOL DISTRICT NO. 231
Gardner, Kansas
SPECIAL EDUCATION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2024
With Comparative Actual Totals For The Prior Year Ended June 30, 2023

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
CASH RECEIPTS				
Local Sources				
Interest on idle funds	$ 797,116	$ 851,441	$ 800,000	$ 51,441
Reimbursement and rental	-	21,587	-	21,587
State Sources				
Deaf/blind	-	-	100	(100)
Federal Sources				
Aid regular	1,007,972	1,122,735	1,300,000	(177,265)
Medicaid	391,056	375,412	650,000	(274,588)
Other reserve grants in aid	21,181	22,071	150,000	(127,929)
ESSER II	66,190	-	-	-
Other Sources				
Transfers in	15,635,429	15,979,567	16,500,000	(520,433)
Total Cash Receipts	$ 17,918,944	$ 18,372,813	$ 19,400,100	$ (1,027,287)
EXPENDITURES				
Instruction	$ 10,931,209	$ 11,544,258	$ 13,355,000	$ (1,810,742)
Student support services	1,886,442	2,647,519	2,412,000	235,519
Instructional support staff	35,725	80,271	60,000	20,271
General administration	656,812	800,802	833,500	(32,698)
School administration	44,142	-	59,000	(59,000)
Vehicle operating services	3,097,127	3,618,479	3,712,500	(94,021)
Total Expenditures	$ 16,651,457	$ 18,691,329	$ 20,432,000	$ (1,740,671)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 1,267,487	$ (318,516)		
UNENCUMBERED CASH - BEGINNING	-	1,267,487		
UNENCUMBERED CASH - ENDING	$ 1,267,487	$ 948,971		

GARDNER EDGERTON UNIFIED SCHOOL DISTRICT NO. 231
Gardner, Kansas
COST OF LIVING FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2024
With Comparative Actual Totals For The Prior Year Ended June 30, 2023

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance - Over (Under)
CASH RECEIPTS				
Local Sources				
Ad valorem tax	$ 671,904	$ 1,166,161	$ 5,157	$ 1,161,004
Excise tax	(4,352)	-	-	-
Delinquent tax	1,136	595	5,343	(4,748)
County Sources				
Motor vehicle tax	42,373	43,136	41,889	1,247
Recreational vehicle tax	582	553	605	(52)
Commercial vehicle tax	2,624	2,211	2,302	(91)
Total Cash Receipts	$ 714,267	$ 1,212,656	$ 55,296	$ 1,157,360
EXPENDITURES				
State payment	$ 720,175	$ 1,226,101	$ 1,226,101	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ (5,908)	$ (13,445)		
UNENCUMBERED CASH - BEGINNING	57,261	51,353		
UNENCUMBERED CASH - ENDING	$ 51,353	$ 37,908		

GARDNER EDGERTON UNIFIED SCHOOL DISTRICT NO. 231
Gardner, 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

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance - Over (Under)
CASH RECEIPTS				
Local Sources				
Interest on idle funds	$ -	$ 22,119	$ -	$ 22,119
State Sources				
Other state aid	-	669	-	669
Federal Sources				
Special project aid	28,349	-	-	-
Other Sources				
Transfers in	390,551	559,668	750,000	(190,332)
Total Cash Receipts	$ 418,900	$ 582,456	$ 750,000	$ (167,544)
EXPENDITURES				
Instruction	$ 418,900	$ 497,474	$ 750,000	$ (252,526)
Student transportation	-	9,982	-	9,982
Total Expenditures	$ 418,900	$ 507,456	$ 750,000	$ (242,544)
RECEIPTS OVER (UNDER) EXPENDITURES	$ -	$ 75,000		
UNENCUMBERED CASH - BEGINNING	-	-		
UNENCUMBERED CASH - ENDING	$ -	$ 75,000		

GARDNER EDGERTON UNIFIED SCHOOL DISTRICT NO. 231
Gardner, Kansas
KPERS SPECIAL RETIREMENT CONTRIBUTION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2024
With Comparative Actual Totals For The Prior Year Ended June 30, 2023

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance - Over (Under)
CASH RECEIPTS				
State Sources				
KPERS	$ 6,781,748	$ 6,626,159	$ 8,002,463	$ (1,376,304)
EXPENDITURES				
Instruction	$ 4,679,406	$ 4,572,050	$ 5,702,463	$ (1,130,413)
Student support services	542,540	530,093	600,000	(69,907)
Instructional support staff	203,452	198,785	250,000	(51,215)
General administration	135,635	132,523	150,000	(17,477)
School administration	474,723	463,831	500,000	(36,169)
Central services	230,579	225,289	250,000	(24,711)
Operations and maintenance	379,778	371,065	400,000	(28,935)
Food service	135,635	132,523	150,000	(17,477)
Total Expenditures	$ 6,781,748	$ 6,626,159	$ 8,002,463	$ (1,376,304)
RECEIPTS OVER (UNDER) EXPENDITURES	$ -	$ -		
UNENCUMBERED CASH - BEGINNING	-	-		
UNENCUMBERED CASH - ENDING	$ -	$ -		

GARDNER EDGERTON UNIFIED SCHOOL DISTRICT NO. 231
Gardner, Kansas
SPECIAL LIABILITY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2024
With Comparative Actual Totals For The Prior Year Ended June 30, 2023

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance - Over (Under)
CASH RECEIPTS				
Local Sources				
Ad valorem tax	$ 440,087	$ 167,408	$ 147,247	$ 20,161
Excise Tax	9	-	-	-
Delinquent tax	(30)	1,862	3,556	(1,694)
County Sources				
Motor vehicle tax	9,095	21,065	20,753	312
Recreation vehicle tax	126	274	300	(26)
Commercial vehicle tax	764	1,237	1,140	97
Total Cash Receipts	$ 450,051	$ 191,846	$ 172,996	$ 18,850
EXPENDITURES				
General administration	$ 126,617	$ 141,686	$ 525,000	$ (383,314)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 323,434	$ 50,160		
UNENCUMBERED CASH - BEGINNING	17,403	340,837		
UNENCUMBERED CASH - ENDING	$ 340,837	$ 390,997		

GARDNER EDGERTON UNIFIED SCHOOL DISTRICT NO. 231
Gardner, Kansas
EXTRAORDINARY GROWTH FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2024
With Comparative Actual Totals For The Prior Year Ended June 30, 2023

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance - Over (Under)
CASH RECEIPTS				
Local Sources				
Ad valorem tax	$ 557,039	$ 388,646	$ 4,572	$ 384,074
Excise tax	111	-	-	-
Delinquent tax	(16,014)	3,632	4,306	(674)
County Sources				
Motor vehicle tax	75,566	53,638	49,802	3,836
Recreation vehicle tax	980	649	719	(70)
Commercial vehicle tax	-	-	2,737	(2,737)
Total Cash Receipts	$ 617,682	$ 446,565	$ 62,136	$ 384,429
EXPENDITURES				
State payment	$ 623,765	$ 462,060	$ 508,486	$ (46,426)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (6,083)	$ (15,495)		
UNENCUMBERED CASH - BEGINNING	94,567	88,484		
UNENCUMBERED CASH - ENDING	$ 88,484	$ 72,989		

GARDNER EDGERTON UNIFIED SCHOOL DISTRICT NO. 231
Gardner, Kansas
GIFTS AND GRANTS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2024
With Comparative Actual Totals For The Prior Year Ended June 30, 2023

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance - Over (Under)
CASH RECEIPTS				
Local Sources				
Other	$ 32,378	$ 178,066	$ 250,804	$ (72,738)
State sources				
Grants	60,378	69,105	140,000	(70,895)
Total Cash Receipts	$ 92,756	$ 247,171	$ 390,804	$ (143,633)
EXPENDITURES				
Instruction	$ 10,712	$ 36,244	$ 272,500	$ (236,256)
Grants	-	51,253	100,000	(48,747)
Other	73,023	41,507	27,500	14,007
Total Expenditures	$ 83,735	$ 129,004	$ 400,000	$ (270,996)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 9,021	$ 118,167		
UNENCUMBERED CASH - BEGINNING	175	9,196		
UNENCUMBERED CASH - ENDING	$ 9,196	$ 127,363		

GARDNER EDGERTON UNIFIED SCHOOL DISTRICT NO. 231
Gardner, Kansas
CONTINGENCY RESERVE FUND*
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended June 30, 2024
With Comparative Actual Totals For The Prior Year Ended June 30, 2023

	2023 Actual	2024 Actual
CASH RECEIPTS		
Transfers in	$ 728,002	$ 1,700,000
EXPENDITURES		
Operations and maintenance	$ -	$ -
Instruction	-	-
General administration	84,201	-
Total Expenditures	$ 84,201	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ 643,801	$ 1,700,000
UNENCUMBERED CASH - BEGINNING	2,356,199	3,000,000
Cancellation of Encumbrance	-	-
UNENCUMBERED CASH - ENDING	$ 3,000,000	$ 4,700,000

* This fund is not required to be budgeted.

GARDNER EDGERTON UNIFIED SCHOOL DISTRICT NO. 231
Gardner, Kansas
TEXTBOOK AND STUDENT MATERIAL REVOLVING FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended June 30, 2024
With Comparative Actual Totals For The Prior Year Ended June 30, 2023

	2023 Actual	2024 Actual
CASH RECEIPTS		
Local Sources		
Student activities	$ 90,224	$ 92,586
Other	327,266	353,597
Other Sources		
Transfers in	200,000	917,476
Total Cash Receipts	$ 617,490	$ 1,363,659
EXPENDITURES		
Instruction	$ 187,294	$ 146,700
RECEIPTS OVER (UNDER) EXPENDITURES	$ 430,196	$ 1,216,959
UNENCUMBERED CASH - BEGINNING	225,871	656,067
UNENCUMBERED CASH - ENDING	$ 656,067	$ 1,873,026

GARDNER EDGERTON UNIFIED SCHOOL DISTRICT NO. 231
Gardner, Kansas
FEDERAL GRANT FUNDS
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

	Title I Low Income	Title II, Part A Teacher Quality	Title III English Language Acquisition	Title IV ESSA Student Support Academic Enrichment	Title VI-B	ESSER	Actual	Budget	Variance Over (Under)
CASH RECEIPTS									
Federal Sources									
Grants	$ 420,830	$ 94,348	$ 23,444	$ 29,443	$ 21,887	$ 292,798	$ 882,750	$ 1,050,000	$ (167,250)
EXPENDITURES									
Instruction	$ 421,315	$ 94,348	$ 19,258	$ 29,443	$ 21,887	$ 7,922	$ 594,173	$ 726,093	$ (131,920)
Student support services	-	-	-	-	-	133,071	133,071	116,000	17,071
Instructional support staff	-	-	-	-	-	-	-	-	-
General administration	-	-	-	-	-	-	-	-	-
School administration	-	-	-	-	-	-	-	-	-
Operations and maintenance	-	-	-	-	-	-	-	-	-
Student transportation services	269	-	-	-	-	2,535	2,804	2,500	304
Central Services	-	-	-	-	-	-	-	-	-
Food Service	-	-	-	-	-	-	-	-	-
Total Expenditures	$ 421,584	$ 94,348	$ 19,258	$ 29,443	$ 21,887	$ 143,528	$ 730,048	$ 844,593	$ (114,545)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (754)	$ -	$ 4,186	$ -	$ -	$ 149,270	$ 152,702	$ 205,407	$ (52,705)
UNENCUMBERED CASH - BEGINNING	-	-	(1,519)	-	-	(182,918)	(184,437)	-	-
UNENCUMBERED CASH - ENDING	$ (754)	$ -	$ 2,667	$ -	$ -	$ (33,648)	$ (31,735)	$ 205,407	$ (52,705)

GARDNER EDGERTON UNIFIED SCHOOL DISTRICT NO. 231
Gardner, Kansas
BOND AND INTEREST FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2024
With Comparative Actual Totals For The Prior Year Ended June 30, 2023

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance - Over (Under)
CASH RECEIPTS				
Local Sources				
Ad valorem tax	$ 8,358,412	$ 8,958,392	$ 7,900,288	$ 1,058,104
Excise tax	867	-	-	-
Delinquent tax	(62,849)	43,247	65,667	(22,420)
Interest on idle funds	-	300,820	-	300,820
County Sources				
Motor vehicle tax	625,922	635,591	624,301	11,290
Recreational vehicle tax	8,604	8,090	9,020	(930)
Commercial vehicle tax	40,388	30,404	34,308	(3,904)
State Sources				
State aid	5,623,032	6,083,899	5,644,927	438,972
Total Cash Receipts	$ 14,594,376	$ 16,060,443	$ 14,278,511	$ 1,781,932
EXPENDITURES				
Principal	$ 9,050,000	$ 9,296,527	$ 9,200,000	$ 96,527
Interest	4,283,189	3,736,175	3,835,564	(99,389)
Total Expenditures	$ 13,333,189	$ 13,032,702	$ 13,035,564	$ (2,862)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 1,261,187	$ 3,027,741		
UNENCUMBERED CASH - BEGINNING	14,492,774	15,753,961		
UNENCUMBERED CASH - ENDING	$ 15,753,961	$ 18,781,702		

GARDNER EDGERTON UNIFIED SCHOOL DISTRICT NO. 231
Gardner, Kansas
SPECIAL ASSESSMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2024
With Comparative Actual Totals For The Prior Year Ended June 30, 2023

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance - Over (Under)
CASH RECEIPTS				
Local Sources				
Ad valorem tax	$ 119,922	$ 129,379	$ 113,968	$ 15,411
Excise tax	19	50	-	50
Delinquent tax	(1,454)	724	911	(187)
Other revenue	-	-	13,892	(13,892)
County Sources				
Motor vehicle tax	14,169	13,034	12,799	235
Recreation vehicle tax	195	164	185	(21)
Commercial vehicle tax	929	551	704	(153)
Total Cash Receipts	$ 133,780	$ 143,902	$ 142,459	$ 1,443
EXPENDITURES				
Site improvement services	$ 200,615	$ 110,000	$ 190,000	$ (80,000)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (66,835)	$ 33,902		
UNENCUMBERED CASH - BEGINNING	114,376	47,541		
UNENCUMBERED CASH - ENDING	$ 47,541	$ 81,443		

SCHEDULE 3

GARDNER EDGERTON UNIFIED SCHOOL DISTRICT NO. 231
Gardner, Kansas
AGENCY FUNDS
SCHEDULE OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH
Regulatory Basis
For the Year Ended June 30, 2024

	Beginning Cash Balance	Cash Receipts	Expenditures	Ending Cash Balance
Gardner Edgerton High School	$ 192,696	$ 546,593	$ 550,580	$ 188,709
Middle Schools				
Pioneer Ridge Middle School	$ 13,350	$ 36,201	$ 40,595	$ 8,956
Trail Ridge Middle School	27,241	46,877	45,752	28,366
Wheatridge Middle School	21,214	24,971	28,359	17,826
Total Middle School Funds	$ 61,805	$ 108,049	$ 114,706	$ 55,148
Elementary Schools				
Nike Elementary School	$ 3,889	$ 9,846	$ 10,484	$ 3,251
Gardner Elementary School	7,318	8,029	8,122	7,225
Edgerton Elementary School	1,697	4,565	5,402	860
Sunflower Elementary School	6,108	9,537	12,174	3,471
Moonlight Elementary School	1,674	4,114	4,363	1,425
Madison Elementary School	5,383	10,184	10,107	5,460
Grand Star Elementary School	1,800	2,535	3,218	1,117
Total Elementary School funds	$ 27,869	$ 48,810	$ 53,870	$ 22,809
Total Agency Funds	$ 282,370	$ 703,452	$ 719,156	$ 266,666

GARDNER EDGERTON UNIFIED SCHOOL DISTRICT NO. 231
Gardner, Kansas
DISTRICT ACTIVITY FUNDS
Regulatory Basis
For the Year Ended June 30, 2024

	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
GATE RECEIPTS						
Gardner Edgerton High School	$ 4,808	$ 204,529	$ 198,280	$ 11,057	$ -	$ 11,057
Pioneer Ridge Middle School	5,791	19,329	24,168	952	-	952
Trail Ridge Middle School	9,991	37,081	35,963	11,109	-	11,109
Wheatridge Middle School	3,441	17,946	21,387	-	-	-
Total Gate Receipts	$ 24,031	$ 278,885	$ 279,798	$ 23,118	$ -	$ 23,118
SCHOOL PROJECTS						
District	$ 19,427	$ 5,042	$ 9,829	$ 14,640	$ -	$ 14,640
Gardner Edgerton High School	49,134	105,777	113,399	41,512	-	41,512
Pioneer Ridge Middle School	16,730	78,245	77,581	17,394	-	17,394
Trail Ridge Middle School	28,704	78,421	81,879	25,246	-	25,246
Wheatridge Middle School	32,163	63,535	78,643	17,055	-	17,055
Nike Elementary School	18,270	19,598	24,999	12,869	-	12,869
Gardner Elementary School	31,564	14,327	17,685	28,206	-	28,206
Edgerton Elementary School	22,155	10,024	10,751	21,428	-	21,428
Sunflower Elementary School	13,882	11,868	12,467	13,283	-	13,283
Moonlight Elementary School	46,642	11,826	17,921	40,547	-	40,547
Madison Elementary School	32,175	29,927	39,742	22,360	-	22,360
Grand Star Elementary School	15,517	36,272	39,588	12,201	-	12,201
Total School Projects	$ 326,363	$ 464,862	$ 524,484	$ 266,741	$ -	$ 266,741
TOTAL DISTRICT ACTIVITY FUNDS	$ 350,394	$ 743,747	$ 804,282	$ 289,859	$ -	$ 289,859

VARNEY
& ASSOCIATES, CPAs, LLC

October 7, 2024

Board of Education
Gardner Edgerton Unified School District No. 231
Gardner, Kansas

Independent Auditor's 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*

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statement of Gardner Edgerton Unified School District No. 231 (the District) as of and for the year ended June 30, 2024, and the related notes to the financial statement, which collectively comprise the District's basic financial statement, and have issued our report thereon dated October 7, 2024.

Internal Control Over Financial Reporting

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

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

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

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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 determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

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.

Varney & Associates, CPAs, LLC

Certified Public Accountants
Manhattan, Kansas

October 7, 2024

Board of Education
Gardner Edgerton Unified School District No. 231
Gardner, Kansas

Independent Auditor's Report on Compliance for Each Major Federal Program and on Internal Control Over Compliance In Accordance With the Uniform Guidance

Unmodified Opinions

We have audited Gardner-Edgerton Unified School District No. 231's (the District), compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of District's major federal programs for the year ended June 30, 2024. The District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

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

Basis for Unmodified Opinions

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

Responsibilities of Management for Compliance

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

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Auditor's Responsibilities for the Audit of Compliance (Continued)

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the District's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with 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 the District'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 the District's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the District's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control over compliance. Accordingly, no such opinion is expressed.

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

Report on Internal Control Over Compliance

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

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

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

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

Varney & Associates, CPAs, LLC

Certified Public Accountants
Manhattan, Kansas

GARDNER EDGERTON UNIFIED SCHOOL DISTRICT NO. 231
Gardner, Kansas
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
June 30, 2024

Federal Grantor/Pass-Through Grantor/Program Title	Federal AL Number	Pass-Through Entity Identifying Number	Federal Award Expenditures
U.S. Department of Education			
Passed through Kansas Department of Education			
Special Education (IDEA) Cluster			
Title VI-B Special Education	84.027A	DO231	$ 1,144,622
Early Childhood Education	84.173A	DO231	22,071
Subtotal Special Education (IDEA) Cluster			$ 1,166,693
Title I Grants to Local Educational Agencies	84.010	DO231	421,584
Vocational Education Basic Grants to State	84.048	DO231	32,822
English Language Acquisition State Grants	84.365	DO231	19,258
Supporting Effective Instruction	84.367	DO231	94,348
ESSA Student Support Academic Enrichment	84.424	DO231	29,443
2023 Youth Risk Behavior Survey	93.079	DO231	-
COVID-19 - Emergency and Secondary Emergency Relief	84.425U	DO231	124,730
Total U.S. Department of Education			$ 1,888,878
U.S. Department of Agriculture			
Passed through Kansas Department of Education			
Child Nutrition Cluster			
School Breakfast Program	10.553	DO231	$ 277,043
National School Lunch Program	10.555	DO231	1,646,865
Summer Food Service Program for Children	10.559	DO231	230,843
Subtotal Child Nutrition Cluster			$ 2,154,751
2023 Local Food for Schools Cooperative	10.185	DO231	29,287
2023 NSLP Equipment	10.579	DO231	66,275
Fresh Fruits and Vegetables Program	10.582	DO231	35,954
Total U.S. Department of Agriculture			$ 2,286,267
U.S. Department of Health and Human Services			
Passed through Kansas Department of Education			
COVID-19 KDHE K-12 Covid Testing Grant	93.323	DO231	$ 18,798
TOTAL FEDERAL EXPENDITURES			$ 4,193,943

GARDNER EDGERTON UNIFIED SCHOOL DISTRICT NO. 231
Gardner, Kansas
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
June 30, 2024

Note 1: Organization

Unified School District No. 231, Gardner, Kansas, (the District), is the recipient of several federal awards. All federal awards received directly from federal agencies as well as those awards that are passed through other government agencies, are included on the Schedule of Expenditures of Federal Awards.

Note 2: Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of the District, and is presented on the Kansas regulatory basis of accounting which includes cash disbursements, accounts payable and encumbrances. The information presented in this schedule is in accordance with the requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of the basic financial statement. The District elected not to use the 10% de minimis indirect cost rate.

Note 3: Local Government Contributions

Local cost sharing is required by certain federal grants. The amount of cost sharing varies with each program. Only the federal share of expenditures is presented in the Schedule of Expenditures of Federal Awards.

Note 4: Additional Audits

Grantor agencies reserve the right to conduct additional audits of the District's grant programs for economy and efficiency and program results that may result in disallowed costs to the District. However, management does not believe such audits would result in any disallowed costs that would be material to the District's financial position at June 30, 2024.

Note 5: Outstanding Loans

The District did not have any outstanding loans under any federal grants at June 30, 2024.

Note 6: Pass-Through Numbers

Pass through numbers have not been assigned to pass through grants on the schedule of expenditures of federal awards.

GARDNER EDGERTON UNIFIED SCHOOL DISTRICT NO. 231
Gardner, Kansas
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
June 30, 2024

Section I - Summary of Auditor's Results

Financial Statements

Type of auditor's report issued:	Unmodified	
Internal control over financial reporting:		
Material weaknesses identified?	___ Yes	_X_ None
Reportable conditions identified not considered to be material weaknesses?	___ Yes	_X_ None reported
Noncompliance material to financial statements noted?	___ Yes	_X_ None

Federal Awards

Internal controls over major programs:		
Material weaknesses identified?	___ Yes	_X_ No
Reportable conditions identified not considered to be material weaknesses?	___ Yes	_X_ None reported
Type of auditor's report issued on compliance for major programs:	Unmodified	
Any audit findings disclosed that are required to be reported in accordance with Title 2 U.S. Code of Federal Regulations (CFR) Part 200.516(a)?	___ Yes	_X_

Identification of major programs:	
Name of Federal program	**Federal AL Number**
Child Nutrition Cluster	10.553/10.555/10.559

Dollar threshold used to distinguish between Type A and Type B programs:	$ 750,000	
Auditee qualified as a low-risk auditee?	___ Yes	_X_

Note:

Beginning with the year ended June 30, 2016, the criteria for determination of low-risk auditee status was changed by the U.S. Office of Management and Budget (OMB). Specifically, the regulatory basis of accounting prescribed by the State of Kansas does not meet the criteria established by OMB in the Uniform Grant Guidance (UGG). The District continues, however, to meet each of the other criteria for low-risk auditee status.

Section II - Financial Statement Findings

No matters were reported

Section III - Federal Award Findings and Questioned Costs

There were no current year findings or questioned costs.