REMINGTON-WHITEWATER UNIFIED SCHOOL DISTRICT NO. 206
WHITEWATER, KANSAS

FINANCIAL STATEMENT
JUNE 30, 2024

BFR

REMINGTON-WHITEWATER UNIFIED SCHOOL DISTRICT NO. 206
TABLE OF CONTENTS
JUNE 30, 2024

	Page
Independent Auditors' Report	1 – 4
Financial Statement	
Summary of Cash Receipts, Expenditures, and Unencumbered Cash	5
Notes to Financial Statement	6 – 13
Regulatory-Required Supplementary Information	
Summary of Expenditures - Actual and Budget	14
Schedule of Cash Receipts and Expenditures - Actual and Budget	
General Fund	15
Supplemental General Fund	16
Preschool-Aged At-Risk Fund	17
At Risk (K-12) Fund	18
Bilingual Education Fund	19
Capital Outlay Fund	20
Driver Training Fund	21
Food Service Fund	22
Professional Development Fund	23
Special Education Fund	24
Career and Postsecondary Education Fund	25
KPERS Contribution Fund	26
Bond & Interest Fund	27
Schedule of Cash Receipts and Expenditures - Actual	
Federal Funds	28
Gifts and Grants Fund	29
Contingency Reserve Fund	30
Textbook & Student Material Revolving Fund	31
Schedule of Cash Receipts and Cash Disbursements	
Agency Funds	32 – 33
Statement of Cash Receipts, Expenditures, and Unencumbered Cash	
District Activity Funds	34
Federal Award Information	
Independent Auditors' Report On Internal Control Over Financial Reporting And On Compliance And Other Matters Based On An Audit Of The Financial Statement Performed In Accordance With *Government Auditing Standards*	35 – 36
Independent Auditors' Report On Compliance For Each Major Program And On Internal Control Over Compliance Required By The Uniform Guidance	37 – 39
Schedule of Expenditures of Federal Awards	40
Notes to Schedule of Expenditures of Federal Awards	41
Schedule of Findings and Questioned Costs	42
Schedule of Prior Year Findings and Questioned Costs	43

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INDEPENDENT AUDITORS' REPORT

Board of Education
Remington-Whitewater Unified School District No. 206
Whitewater, Kansas

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of **Remington-Whitewater Unified School District No. 206, Whitewater, Kansas**, as of and for the year ended **June 30, 2024,** and the related notes to the financial statement.

Adverse and Unmodified Opinions

Basis for Adverse Opinion on Accounting Principles Generally Accepted in the United States of America
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 **Remington-Whitewater Unified School District No. 206, Whitewater, Kansas,** 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 **Remington-Whitewater Unified School District No. 206, Whitewater, Kansas,** 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; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and the *Kansas Municipal Audit and Accounting Guide*. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statement section of the report. We are required to be independent of **Remington-Whitewater Unified School District No. 206, Whitewater, Kansas,** 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.

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Board of Education
Remington-Whitewater Unified School District No. 206

Matter Giving Rise to Adverse Opinion on Accounting Principles Generally Accepted in the United State of America
As discussed in Note 1 of the financial statement, the financial statement is prepared by **Remington-Whitewater Unified School District No. 206, Whitewater, Kansas,** 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 **Remington-Whitewater Unified School District No. 206, Whitewater, Kansas'** 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 auditors' 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 auditing standards generally accepted in the United States of America and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statement.

In performing an audit in accordance with auditing standards generally accepted in the United States of America and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statement.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the **Remington-Whitewater Unified School District No. 206, Whitewater, Kansas'** 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 **Remington-Whitewater Unified School District No. 206, Whitewater, Kansas'** 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, individual fund schedules of regulatory basis receipts and expenditures-actual, agency funds schedules of regulatory basis cash receipts and disbursements, and district activity funds schedules of regulatory basis cash receipts, expenditures, and unencumbered cash (Regulatory-Required Supplementary Information as listed in the table of contents) are presented for purposes of additional analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations (CFR)* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is not a required part of the basic financial statement. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the accompanying supplementary information is fairly stated in all material respects in relation to the financial statement as a whole, on the basis of accounting described in Note 1.

Board of Education
Remington-Whitewater Unified School District No. 206

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of the **Remington-Whitewater Unified School District No. 206, Whitewater, Kansas**, as of and for the year ended June 30, 2023, and have issued our report thereon dated November 10, 2023, which contained an unmodified opinion on the basic financial statement.

The 2023 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link: https://admin.ks.gov/offices/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, 2023 (as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2023 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2023 basic financial statement. The 2023 comparative information was subjected to the auditing procedures applied in the audit of the 2023 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2023 basic financial statement or to the 2023 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2023 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended June 30, 2023, on the basis of accounting described in Note 1.

Other Reporting Required by Government Auditing Standards
In accordance with *Government Auditing Standards*, we have also issued our report dated December 3, 2024, on our consideration of **Remington-Whitewater Unified School District No. 206, Whitewater, Kansas'** 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 **Remington-Whitewater Unified School District No. 206, Whitewater, Kansas'** 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 **Remington-Whitewater Unified School District No. 206, Whitewater, Kansas'** internal control over financial reporting and compliance.

BFR CPA, LLC
BFR CPA, LLC
December 3, 2024

REMINGTON-WHITEWATER UNIFIED SCHOOL DISTRICT NO. 206
SUMMARY OF CASH RECEIPTS, EXPENDITURES,
AND UNENCUMBERED CASH
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2024

Fund	Beginning Unencumbered Cash Balance	Prior Year Canceled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
General Fund	$ 0	$ 0	$ 4,841,267	$ 4,841,267	$ 0	$ 0	$ 0
Special Purpose Funds							
Supplemental General	110,097	0	1,598,453	1,598,453	110,097	0	110,097
Preschool-Aged At-Risk	0	0	57,707	57,707	0	0	0
At Risk (K-12)	75,015	0	593,203	411,030	257,188	0	257,188
Bilingual Education	0	0	19,008	19,008	0	0	0
Capital Outlay	1,576,820	6,183	824,941	553,690	1,854,254	75,071	1,929,325
Driver Training	17,086	0	0	0	17,086	0	17,086
Food Service	155,962	0	354,914	375,081	135,795	0	135,795
Professional Development	31,614	0	12,347	14,798	29,163	0	29,163
Special Education	350,721	0	742,889	762,927	330,683	0	330,683
Career and Postsecondary Education	105,000	0	120,000	104,841	120,159	0	120,159
KPERS Contribution	0	0	499,146	499,146	0	0	0
Federal Funds	(198,255)	0	937,933	747,739	(8,061)	0	(8,061)
Gifts and Grants	27,477	0	91,572	72,269	46,780	0	46,780
Contingency Reserve	484,277	0	36,975	21,252	500,000	0	500,000
Textbook & Student Material Revolving	32,217	0	28,726	15,937	45,006	0	45,006
District Activity Funds	6,904	0	38,539	40,310	5,133	0	5,133
Bond & Interest Fund	810,510	0	871,937	846,468	835,979	0	835,979
	$ 3,585,445	$ 6,183	$ 11,669,557	$ 10,981,923	$ 4,279,262	$ 75,071	$ 4,354,333

Composition of Cash:	Checking and Money Market Accounts	$ 4,375,625
	Certificate of Deposit	100,000
		4,475,625
	Agency Funds	(121,292)
		$ 4,354,333

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

REMINGTON-WHITEWATER UNIFIED SCHOOL DISTRICT NO. 206
NOTES TO FINANCIAL STATEMENT
JUNE 30, 2024

Note 1 - Summary of Significant Accounting Policies:

Financial Reporting Entity

Remington-Whitewater Unified School District No. 206 is a municipal corporation established under State of Kansas statutes designed to meet educational requirements at the primary and secondary levels in and around Remington and Whitewater, Kansas. The District is governed by an elected seven-member Board of Education. The District's financial statement includes all funds over which the Board of Education exercises financial responsibility. Financial responsibility includes appointment of governing body members, designation of management, the ability to significantly influence operations and accountability for fiscal matters.

KMAAG Regulatory Basis of Presentation Fund Definitions:

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

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

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

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

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 accounting principles generally accepted in the United States of America and allowing the municipality to use the regulatory basis of accounting.

Budget and Tax Cycle

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 & interest funds. Although directory rather than mandatory, the statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

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

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

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in regulatory receipts other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication, the hearing may be held and the governing body may amend the budget at that time. There were no amendments for the year ended June 30, 2024.

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 regulatory receipts are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for the 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 projects funds, trust funds, and the following special purpose funds:

Federal Funds	Gifts and Grants Fund
Contingency Reserve Fund	Textbook & Student Material Revolving Fund
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 2 - 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 were transferred to the System.

The 2021 Legislature passed Senate 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 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 $499,146 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 $4,750,140. 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 3 - Contingencies:

Grant Programs

The District participates in various federal and state grant programs. These grant programs are often subject to additional audits by agents of the granting agency, the purpose of which is to ensure compliance with the specific conditions of the grant. Any liability for reimbursement which may arise as a result of these audits cannot be reasonably determined at this time, although it is believed the amount, if any, would not be material.

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. The District carries commercial insurance for all risks of loss. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

Note 4 - Litigation:

The District is a party to various claims, none of which is expected to have a material financial impact on the financial statement.

Note 5 - 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.

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

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

At June 30, 2024, the District's carrying amount of deposits was $4,475,625 and the bank balance was $4,818,747. The bank balance was held by two banks resulting in a concentration of credit risk. Of the bank balance, $520,054 was covered by federal depository insurance and $4,020,492 was collateralized with securities held by the pledging financial institutions' agents in the District's name resulting in an amount at risk of $278,201 which is a violation of K.S.A. 9-1402.

Note 6 - Reimbursed Expenditures:

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 the KMAAG regulatory basis of accounting.

Note 7 - Compensated Absences:

The District's compensated absence policy permits classified employees the following vacation benefits. Vacation is paid to regular full-time twelve-month employees as follows: After the first year of employment: one week; second through nineteenth year of employment: two weeks; over twenty years of employment: three weeks. Compensated vacation absences are recorded as expenditures when they are paid. Employees are not permitted to carry unused vacation time forward to the next year.

Classified staff accrue sick leave each year according to the provisions in the classified handbook based upon their employee classification. Twelve-month staff are granted 12 days sick leave at the beginning of each fiscal year, 10 days for 9 and 10-month staff, and 5 days for bus drivers and part-time employees, Sick leave may be accumulated to 70 days for twelve-month staff, 60 days for 9- and 10-months staff, 30 days for bus drivers and 25 days for part-time employees. All accumulated sick days are canceled when an employee leaves the District. However, twelve-month employees shall be reimbursed annually at the rate of $25 per day for unused sick leave over the maximum of 70 days and at retirement all classified employees are eligible to be reimbursed for fifty percent of their accumulated sick leave days at a rate of $10.00 per day.

Educators of the District are granted ten days of sick leave at the beginning of each school year. Accumulation will accrue to eighty days with reimbursement of accrued days over eighty being paid annually. This will be at the rate ½ of the substitute pay and paid on the June pay period. If a retiring educator is under contract with the District at the time of retirement, is eligible to retire under KPERS regulations and USD 206 policies, has submitted in writing to the Superintendent before April 15th of the school year prior to retirement the notice of intent to retire at end of school year and application for payment of unused sick leave, those educators are eligible to receive payment at ½ of the daily substitute pay rate for their remaining days of unused sick leave. Those payments are made on the June payroll.

Note 8 - 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 the 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.

Note 9 - Other Post Employment Benefits:

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 10 - Interfund Transactions:

Operating transfers in accordance with K.S.A. 72-7063 were as follows:

	Transfer to:										
Transfer from:	Supplemental General	Preschool-Aged At-Risk	At Risk (K-12)	Bilingual Education	Capital Outlay	Food Service	Professional Development	Special Education	Career and Postsecondary Education	Contingency Reserve	Total
General Fund	$ 0	$ 40,920	$ 447,744	$ 15,767	$ 382,511	$ 29	$ 10,000	$ 630,821	$ 0	$ 36,975	$ 1,564,767
Supplemental General Fund	0	0	145,459	3,241	0	0	0	108,486	120,000	0	377,186
Contingency Reserve Fund	21,252	0	0	0	0	0	0	0	0	0	21,252
	$ 21,252	$ 40,920	$ 593,203	$ 19,008	$ 382,511	$ 29	$ 10,000	$ 739,307	$ 120,000	$ 36,975	$ 1,963,205

Note 11 - Subsequent Events:

The District has evaluated subsequent events through December 3, 2024, the date which the financial statement was available to be issued.

Note 12 - Long-Term Debt:

Principal payments are due annually for general obligation bonds on September 1. Interest payments are due semi-annually on March 1 and September 1.

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

Issue	Interest Rate	Date of Issue	Amount of Issue	Date of Final Maturity
General Obligation Bonds				
Series 2019	3.00 - 5.00	5/15/2019	$ 9,975,000	9/1/2040
Series 2020	2.00	11/23/2020	$ 4,230,000	9/1/2030

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

Issue	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
General Obligation Bonds					
Series 2019	$ 9,850,000	$ 0	$ 70,000	$ 9,780,000	$ 325,718
Series 2020	3,480,000	0	385,000	3,095,000	65,750
	$ 13,330,000	$ 0	$ 455,000	$ 12,875,000	$ 391,468

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

	Principal	Interest	Total Principal and Interest
2025	$ 485,000	$ 379,744	$ 864,744
2026	515,000	366,969	881,969
2027	545,000	353,669	898,669
2028	575,000	339,920	914,920
2029	605,000	325,269	930,269
2030 - 2034	3,515,000	1,331,793	4,846,793
2035 - 2039	4,515,000	692,327	5,207,327
2040 - 2041	2,120,000	67,031	2,187,031
	$ 12,875,000	$ 3,856,722	$ 16,731,722

REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION

REMINGTON-WHITEWATER UNIFIED SCHOOL DISTRICT NO. 206
SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2024

	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 Fund	$ 4,852,934	$ (89,040)	$ 77,373	$ 4,841,267	$ 4,841,267	$ 0
Special Purpose Funds						
Supplemental General	1,620,677	(22,224)	0	1,598,453	1,598,453	0
Preschool-Aged At-Risk	58,000	0	0	58,000	57,707	(293)
At Risk (K-12)	411,030	0	0	411,030	411,030	0
Bilingual Education	19,438	0	0	19,438	19,008	(430)
Capital Outlay	980,000	0	0	980,000	553,690	(426,310)
Driver Training	17,086	0	0	17,086	0	(17,086)
Food Service	392,871	0	0	392,871	375,081	(17,790)
Professional Development	20,000	0	0	20,000	14,798	(5,202)
Special Education	874,291	0	0	874,291	762,927	(111,364)
Career and Postsecondary Education	104,841	0	0	104,841	104,841	0
KPERS Contribution	563,561	0	0	563,561	499,146	(64,415)
Federal Funds	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	747,739	XXXXXXXXX
Gifts and Grants	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	72,269	XXXXXXXXX
Contingency Reserve	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	21,252	XXXXXXXXX
Textbook & Student Material Revolving	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	15,937	XXXXXXXXX
District Activity Funds	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	40,310	XXXXXXXXX
Bond & Interest Fund	846,468	0	0	846,468	846,468	0
	$ 10,761,197	$ (111,264)	$ 77,373	$ 10,727,306	$ 10,981,923	$ (642,890)

REMINGTON-WHITEWATER UNIFIED SCHOOL DISTRICT NO. 206
SCHEDULE OF CASH 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)

General Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 86,608	$ 75,518	$ 0	$ 75,518
State Sources	4,494,727	4,765,749	4,852,934	(87,185)
	4,581,335	4,841,267	$ 4,852,934	$ (11,667)
Expenditures				
Instruction	2,590,818	2,581,708	$ 2,829,847	$ (248,139)
Student Support Services	788	1,406	800	606
Instructional Support Staff	13,632	13,051	14,200	(1,149)
General Administration	5	2,375	0	2,375
School Administration	284	590	300	290
Central Services	10,048	43,356	5,000	38,356
Operations & Maintenance	308,550	307,423	334,500	(27,077)
Student Transportation Services	332,882	326,591	336,062	(9,471)
Transfers	1,324,328	1,564,767	1,332,225	232,542
Adjustment to Comply with Legal Max	0	0	(89,040)	89,040
Adjustment for Qualifying Budget Credits	0	0	77,373	(77,373)
	4,581,335	4,841,267	$ 4,841,267	$ 0
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 0	$ 0		

REMINGTON-WHITEWATER UNIFIED SCHOOL DISTRICT NO. 206
SCHEDULE OF CASH 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)

Supplemental General Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 1,228,319	$ 1,397,950	$ 1,331,762	$ 66,188
County Sources	98,646	99,169	97,623	1,546
State Sources	147,931	80,082	81,196	(1,114)
Transfers	0	21,252	0	21,252
	1,474,896	1,598,453	$ 1,510,581	$ 87,872
Expenditures				
Instruction	30,158	28,167	$ 33,000	$ (4,833)
Student Support Services	38,469	43,845	41,925	1,920
Instructional Support Staff	15,978	66	10,000	(9,934)
General Administration	246,854	255,006	258,000	(2,994)
School Administration	393,474	410,553	413,595	(3,042)
Central Services	130,389	111,817	139,110	(27,293)
Operations & Maintenance	364,333	371,813	378,200	(6,387)
Transfers	290,574	377,186	346,847	30,339
Adjustment to Comply with Legal Max	0	0	(22,224)	22,224
	1,510,229	1,598,453	$ 1,598,453	$ 0
Receipts Over (Under) Expenditures	(35,333)	0		
Unencumbered Cash, Beginning	145,430	110,097		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 110,097	$ 110,097		

REMINGTON-WHITEWATER UNIFIED SCHOOL DISTRICT NO. 206
SCHEDULE OF CASH 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)

Preschool-Aged At-Risk Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 34,730	$ 16,787	$ 30,000	$ (13,213)
Transfers	19,413	40,920	28,000	12,920
	54,143	57,707	$ 58,000	$ (293)
Expenditures				
Instruction	54,643	57,707	$ 58,000	$ (293)
	54,643	57,707	$ 58,000	$ (293)
Receipts Over (Under) Expenditures	(500)	0		
Unencumbered Cash, Beginning	500	0		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 0	$ 0		

REMINGTON-WHITEWATER UNIFIED SCHOOL DISTRICT NO. 206
SCHEDULE OF CASH 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)

At Risk (K-12) Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Transfers	$ 403,661	$ 593,203	$ 461,429	$ 131,774
	403,661	593,203	$ 461,429	$ 131,774
Expenditures				
Instruction	366,940	411,030	$ 411,030	$ 0
	366,940	411,030	$ 411,030	$ 0
Receipts Over (Under) Expenditures	36,721	182,173		
Unencumbered Cash, Beginning	38,294	75,015		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 75,015	$ 257,188		

REMINGTON-WHITEWATER UNIFIED SCHOOL DISTRICT NO. 206
SCHEDULE OF CASH 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)

Bilingual Education Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Transfers	$ 17,405	$ 19,008	$ 19,438	$ (430)
	17,405	19,008	$ 19,438	$ (430)
Expenditures				
Instruction	17,405	19,008	$ 19,438	$ (430)
	17,405	19,008	$ 19,438	$ (430)
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 0	$ 0		

REMINGTON-WHITEWATER UNIFIED SCHOOL DISTRICT NO. 206
SCHEDULE OF CASH 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)

Capital Outlay Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 414,700	$ 411,588	$ 405,420	$ 6,168
County Sources	29,563	30,842	30,416	426
Transfers	0	382,511	69,516	312,995
	444,263	824,941	$ 505,352	$ 319,589
Expenditures				
Instruction	79,023	77,546	$ 85,000	$ (7,454)
Student Support Services	0	0	4,000	(4,000)
Instructional Support Staff	36,152	83,411	50,000	33,411
General Administration	287	7,959	1,000	6,959
Operations & Maintenance	91,170	287,924	80,000	207,924
Transportation	0	85,687	89,250	(3,563)
Facility Acquisition & Construction Services	125,991	11,163	670,750	(659,587)
	332,623	553,690	$ 980,000	$ (426,310)
Receipts Over (Under) Expenditures	111,640	271,251		
Unencumbered Cash, Beginning	1,465,180	1,576,820		
Prior Year Canceled Encumbrances	0	6,183		
Unencumbered Cash, Ending	$ 1,576,820	$ 1,854,254		

REMINGTON-WHITEWATER UNIFIED SCHOOL DISTRICT NO. 206
SCHEDULE OF CASH 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)

Driver Training Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
State Sources	$ 0	$ 0	$ 0	$ 0
	0	0	$ 0	$ 0
Expenditures				
Instruction	0	0	$ 17,086	$ (17,086)
	0	0	$ 17,086	$ (17,086)
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	17,086	17,086		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 17,086	$ 17,086		

REMINGTON-WHITEWATER UNIFIED SCHOOL DISTRICT NO. 206
SCHEDULE OF CASH 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)

Food Service Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 135,499	$ 140,580	$ 134,690	$ 5,890
State Sources	3,104	3,202	2,393	809
Federal Sources	229,741	211,103	174,740	36,363
Transfers	0	29	30,000	(29,971)
	368,344	354,914	$ 341,823	$ 13,091
Expenditures				
Food Service Operation	362,003	375,081	$ 392,871	$ (17,790)
	362,003	375,081	$ 392,871	$ (17,790)
Receipts Over (Under) Expenditures	6,341	(20,167)		
Unencumbered Cash, Beginning	149,621	155,962		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 155,962	$ 135,795		

REMINGTON-WHITEWATER UNIFIED SCHOOL DISTRICT NO. 206
SCHEDULE OF CASH 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)

Professional Development Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 350	$ 250	$ 0	$ 250
State Sources	1,451	2,097	3,000	(903)
Transfers	20,000	10,000	36,500	(26,500)
	21,801	12,347	$ 39,500	$ (27,153)
Expenditures				
Instructional Support Staff	11,692	14,798	$ 20,000	$ (5,202)
	11,692	14,798	$ 20,000	$ (5,202)
Receipts Over (Under) Expenditures	10,109	(2,451)		
Unencumbered Cash, Beginning	21,505	31,614		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 31,614	$ 29,163		

REMINGTON-WHITEWATER UNIFIED SCHOOL DISTRICT NO. 206
SCHEDULE OF CASH 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)

Special Education Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Federal Sources	$ 11,856	$ 3,582	$ 3,582	$ 0
Transfers	848,919	739,307	944,235	(204,928)
	860,775	742,889	$ 947,817	$ (204,928)
Expenditures				
Instruction	734,647	715,917	$ 796,287	$ (80,370)
Student Transportation Services	74,391	47,010	78,004	(30,994)
	809,038	762,927	$ 874,291	$ (111,364)
Receipts Over (Under) Expenditures	51,737	(20,038)		
Unencumbered Cash, Beginning	298,984	350,721		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 350,721	$ 330,683		

REMINGTON-WHITEWATER UNIFIED SCHOOL DISTRICT NO. 206
SCHEDULE OF CASH 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)

Career and Postsecondary Education Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Transfers	$ 105,504	$ 120,000	$ 89,954	$ 30,046
	105,504	120,000	$ 89,954	$ 30,046
Expenditures				
Instruction	55,073	104,841	$ 104,841	$ 0
	55,073	104,841	$ 104,841	$ 0
Receipts Over (Under) Expenditures	50,431	15,159		
Unencumbered Cash, Beginning	54,569	105,000		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 105,000	$ 120,159		

REMINGTON-WHITEWATER UNIFIED SCHOOL DISTRICT NO. 206
SCHEDULE OF CASH 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)

KPERS Contribution Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
State Sources	$ 512,328	$ 499,146	$ 563,561	$ (64,415)
	512,328	499,146	$ 563,561	$ (64,415)
Expenditures				
Instruction	327,377	318,955	$ 360,115	$ (41,160)
Student Support Services	41,857	40,780	46,043	(5,263)
General Administration	22,030	21,463	24,233	(2,770)
School Administration	44,675	43,526	49,143	(5,617)
Central Services	6,302	6,139	6,932	(793)
Operations & Maintenance	31,764	30,947	34,941	(3,994)
Student Transportation Services	22,133	21,563	24,346	(2,783)
Food Service Operation	16,190	15,773	17,808	(2,035)
	512,328	499,146	$ 563,561	$ (64,415)
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 0	$ 0		

REMINGTON-WHITEWATER UNIFIED SCHOOL DISTRICT NO. 206
SCHEDULE OF CASH 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)

Bond & Interest Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 785,164	$ 803,097	$ 788,295	$ 14,802
County Sources	71,792	68,840	68,054	786
	856,956	871,937	$ 856,349	$ 15,588
Expenditures				
Debt Service	827,143	846,468	$ 846,468	$ 0
	827,143	846,468	$ 846,468	$ 0
Receipts Over (Under) Expenditures	29,813	25,469		
Unencumbered Cash, Beginning	780,697	810,510		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 810,510	$ 835,979		

REMINGTON-WHITEWATER UNIFIED SCHOOL DISTRICT NO. 206
SCHEDULE OF CASH 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)

Federal Funds

	Prior Year Actual	Current Year Actual
Cash Receipts		
Federal Sources	$ 623,331	$ 937,933
	623,331	937,933
Expenditures		
Instruction	348,464	291,968
Student Support Services	150,163	36,791
Instructional Support Staff	22,005	16,480
General Administration	4,382	5,161
School Administration	8,405	10,316
Central Services	1,401	1,706
Operations & Maintenance	49,509	363,877
Student Transportation Services	154,098	9,558
Food Service Operation	9,676	11,882
Facility Acquisition & Construction Services	5,249	0
	753,352	747,739
Receipts Over (Under) Expenditures	(130,021)	190,194
Unencumbered Cash, Beginning	(68,234)	(198,255)
Prior Year Canceled Encumbrances	0	0
Unencumbered Cash, Ending	$ (198,255)	$ (8,061)

REMINGTON-WHITEWATER UNIFIED SCHOOL DISTRICT NO. 206
SCHEDULE OF CASH 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)

Gifts and Grants Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Local Sources	$ 27,003	$ 38,334
State Sources	0	53,238
Federal Sources	28,500	0
	55,503	91,572
Expenditures		
Instruction	45,714	43,707
Student Transportation Services	0	28,562
	45,714	72,269
Receipts Over (Under) Expenditures	9,789	19,303
Unencumbered Cash, Beginning	17,688	27,477
Prior Year Canceled Encumbrances	0	0
Unencumbered Cash, Ending	$ 27,477	$ 46,780

REMINGTON-WHITEWATER UNIFIED SCHOOL DISTRICT NO. 206
SCHEDULE OF CASH 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)

Contingency Reserve Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Transfers	$ 200,000	$ 36,975
	200,000	36,975
Expenditures		
Transfers	0	21,252
	0	21,252
Receipts Over (Under) Expenditures	200,000	15,723
Unencumbered Cash, Beginning	284,277	484,277
Prior Year Canceled Encumbrances	0	0
Unencumbered Cash, Ending	$ 484,277	$ 500,000

REMINGTON-WHITEWATER UNIFIED SCHOOL DISTRICT NO. 206
SCHEDULE OF CASH 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)

Textbook & Student Material Revolving Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Local Sources	$ 26,398	$ 28,726
	26,398	28,726
Expenditures		
Instruction	76,670	15,937
	76,670	15,937
Receipts Over (Under) Expenditures	(50,272)	12,789
Unencumbered Cash, Beginning	82,489	32,217
Prior Year Canceled Encumbrances	0	0
Unencumbered Cash, Ending	$ 32,217	$ 45,006

REMINGTON-WHITEWATER UNIFIED SCHOOL DISTRICT NO. 206
AGENCY FUNDS
SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2024

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Remington High School				
Class of 2014	$ 836	$ 0	$ 0	$ 836
Class of 2015	359	0	0	359
Class of 2016	718	0	0	718
Class of 2018	58	0	0	58
Class of 2021	2,350	0	0	2,350
Class of 2023	500	0	0	500
Class of 2024	2,939	0	0	2,939
Class of 2025	4,181	475	3,118	1,538
Class of 2026	1,193	2,670	1,250	2,613
Class of 2027	0	1,748	0	1,748
FCCLA	537	0	0	537
Stuco	2,188	3,081	2,606	2,663
Thespians	3,899	0	3,899	0
Yearbook	5,302	4,859	3,149	7,012
Target	65	0	0	65
YAACL	1,598	1,914	1,879	1,633
Skills USA	309	0	0	309
Drama	3,426	3,306	444	6,288
Band	8,432	2,327	2,807	7,952
Vocal	229	1,436	1,276	389
Singers	1,719	2,356	2,229	1,846
International Club	552	0	0	552
Science Club	223	0	0	223
National Forensic League	165	0	10	155
Scholars' Bowl	1,297	0	0	1,297
Gifted	34	0	0	34
Volunteer Club	46	0	0	46
Art	187	0	0	187
Shinkle Learning Lab	770	0	354	416
Shop	187	0	0	187
Cheerleaders	3,172	13,214	12,910	3,476
Football	1,085	14,650	5,467	10,268
Girls Volleyball	1,780	1,177	344	2,613
Girls Basketball	946	1,520	2,446	20
Boys Basketball	251	2,807	2,472	586
Wrestling	834	0	0	834
Cross Country	1,028	788	655	1,161
	53,395	58,328	47,315	64,408

REMINGTON-WHITEWATER UNIFIED SCHOOL DISTRICT NO. 206
AGENCY FUNDS
SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2024

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Remington High School (Continued)				
Golf	265	0	0	265
Softball	453	591	647	397
Baseball	512	1,187	30	1,669
Track	84	1,374	1,020	438
Trap Team	6	2,683	2,689	0
Sales Tax - RHS	148	4,279	4,188	239
Concessions	2,016	23,791	23,767	2,040
RHS Special Events	962	3,006	3,232	736
Community Service Day	1,809	0	0	1,809
Piano Fund - Vocal/Instrument	150	0	0	150
Greenhouse	30	0	0	30
Vocational Printing	9,806	21,700	19,571	11,935
	69,636	116,939	102,459	84,116
Remington Middle School				
KAY Club	2,652	2,041	2,455	2,238
Art	44	0	0	44
Band	1,275	1,268	1,001	1,542
Vocal	12	0	0	12
Football	251	739	801	189
Girls Volleyball	433	0	260	173
Girls Basketball	1,337	590	923	1,004
RMS Basketball	351	811	972	190
Wrestling	367	0	0	367
Track RMS	288	0	0	288
Sales Tax-RMS	76	1,025	1,086	15
RMS Classes & Groups	5,027	6,752	4,357	7,422
Vending-Paper	240	159	93	306
RMS Concessions	500	0	0	500
Vending-Pop	2,480	79	0	2,559
A/R	231	98	56	273
	15,564	13,562	12,004	17,122
Remington Elementary - Potwin				
Student Activities	17,252	13,093	10,291	20,054
	17,252	13,093	10,291	20,054
Total Agency Funds	$ 102,452	$ 143,594	$ 124,754	$ 121,292

REMINGTON-WHITEWATER UNIFIED SCHOOL DISTRICT NO. 206
DISTRICT ACTIVITY FUNDS
SCHEDULE OF CASH RECEIPTS, EXPENDITURES,
AND UNENCUMBERED CASH
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2024

Fund	Beginning Unencumbered Cash Balance	Prior Year Canceled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Gate Receipts							
Athletics							
Remington High School	$ 4,669	$ 0	$ 29,795	$ 33,204	$ 1,260	$ 0	$ 1,260
Remington Middle School	2,235	0	8,744	7,106	3,873	0	3,873
Total District Activity Funds	$ 6,904	$ 0	$ 38,539	$ 40,310	$ 5,133	$ 0	$ 5,133

FEDERAL AWARD INFORMATION

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

Board of Education
Remington-Whitewater Unified School District No. 206
Whitewater, Kansas

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 **Remington-Whitewater Unified School District No. 206, Whitewater, Kansas**, as of and for the year ended **June 30, 2024**, and the related notes to the financial statement, which collectively comprise **Remington-Whitewater Unified School District No. 206, Whitewater, Kansas'** basic financial statement, and have issued our report thereon dated December 3, 2024. In our report, our opinion on the financial statement was unmodified based on the prescribed basis of accounting that demonstrates compliance with the *Kansas Municipal Audit and Accounting Guide* which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statement, we considered **Remington-Whitewater Unified School District No. 206, Whitewater, Kansas'** internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of **Remington-Whitewater Unified School District No. 206, Whitewater, Kansas'** internal control. Accordingly, we do not express an opinion on the effectiveness of **Remington-Whitewater Unified School District No. 206, Whitewater, Kansas'** internal control.

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

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Board of Education
Remington-Whitewater Unified School District No. 206

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

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether **Remington-Whitewater Unified School District No. 206, Whitewater, Kansas'** financial statement is free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statement. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards.*

Purpose of This Report

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

BFR CPA, LLC

BFR CPA, LLC
December 3, 2024

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

Board of Education
Remington-Whitewater Unified School District No. 206
Whitewater, Kansas

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited **Remington-Whitewater Unified School District No. 206, Whitewater, Kansas'** compliance with the types of compliance requirements described as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of **Remington-Whitewater Unified School District No. 206, Whitewater, Kansas'** major federal programs for the year ended **June 30, 2024**. **Remington-Whitewater Unified School District No. 206, Whitewater, Kansas'** major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, **Remington-Whitewater Unified School District No. 206, Whitewater, Kansas** complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended **June 30, 2024**.

Basis for Opinion on Each Major Federal Program

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

We are required to be independent of **Remington-Whitewater Unified School District No. 206, Whitewater, Kansas** 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 opinion on compliance for each major federal program. Our audit does not provide a legal determination of **Remington-Whitewater Unified School District No. 206, Whitewater, Kansas'** compliance with the compliance requirements referred to above.

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Board of Education
Remington-Whitewater Unified School District No. 206

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 **Remington-Whitewater Unified School District No. 206, Whitewater, Kansas'** major federal programs.

Auditors' Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on **Remington-Whitewater Unified School District No. 206, Whitewater, Kansas'** 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 auditing standards generally accepted in the United States of America, *Government Auditing Standards*, and the Uniform Guidance will always detect a material noncompliance when it exists. The risk of not detecting a 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 aggregate, it would influence the judgment made by a reasonable user of the report on compliance about **Remington-Whitewater Unified School District No. 206, Whitewater, Kansas'** compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with auditing standards generally accepted in the United States of America, *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 **Remington-Whitewater Unified School District No. 206, Whitewater, Kansas'** compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of **Remington-Whitewater Unified School District No. 206, Whitewater, Kansas'** 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 **Remington-Whitewater Unified School District No. 206, Whitewater, Kansas'** 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.

Board of Education
Remington-Whitewater Unified School District No. 206

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 major federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a major 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 major 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 Auditors' 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 weakness 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 result of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

BFR CPA, LLC
December 3, 2024

REMINGTON-WHITEWATER UNIFIED SCHOOL DISTRICT NO. 206
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2024

Grant Title	Assistance Listing Number	Program Amount	Expenditures
Department of Education			
Rural Education	84.358	$ 37,080	$ 37,080
(Passes Through Kansas Department of Education)			
Department of Agriculture			
Child Nutrition Cluster-Cluster			
School Breakfast Program	10.553	39,510	39,510
National School Lunch Program	10.555	153,755	153,755
Summer Food Service Program for Children	10.559	17,838	17,838
		211,103	211,103
Department of Education			
Title I Grants to Local Educational Agencies	84.010	71,610	71,610
Supporting Effective Instruction State Grants	84.367	19,409	19,409
Student Support and Academic Enrichment Program	84.424	15,464	15,464
COVID-19 Education Stabilization Fund	84.425D	3,582	3,582
COVID-19 Education Stabilization Fund	84.425U	532,042	263,601
		642,107	373,666
Department of Health and Human Services			
Epidemiology and Laboratory Capacity for Infectious Diseases	93.323	340,576	340,576
		340,576	340,576
Total Federal Awards		$ 1,230,866	$ 962,425

The accompanying notes are an integral part of the schedule.

REMINGTON-WHITEWATER UNIFIED SCHOOL DISTRICT NO. 206
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2024

Note 1 - Basis of Presentation:

The accompanying schedule of expenditures of federal awards includes the federal grant activity of **Remington-Whitewater Unified School District No. 206, Whitewater, Kansas**, and is prepared on the basis of accounting as described in Note 1 of the notes to the financial statement. The information in this schedule is presented in accordance with the 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).

Note 2 - Indirect Cost Rate:

The District has elected not to use the 10% de minimis cost rate allowed under Section 200.414(f) of the Uniform Guidance.

REMINGTON-WHITEWATER UNIFIED SCHOOL DISTRICT NO. 206
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2024

SUMMARY OF AUDIT RESULTS

1. The independent auditors' report expresses an unmodified opinion on the financial statement in accordance with the regulatory basis of accounting of **Remington-Whitewater Unified School District No. 206, Whitewater, Kansas**.

2. No significant deficiencies or material weaknesses were reported in the Independent Auditors' Report On Internal Control Over Financial Reporting And On Compliance And Other Matters Based On An Audit Of Financial Statements Performed In Accordance With *Government Auditing Standards*.

3. No instances of noncompliance material to the financial statement of **Remington-Whitewater Unified School District No. 206, Whitewater, Kansas**, were disclosed during the audit.

4. No significant deficiencies or material weakness were reported in the Independent Auditors' Report On Compliance For Each Major Program And On Internal Control Over Compliance Required By The Uniform Guidance.

5. The independent auditors' report on compliance for the major federal award programs for **Remington-Whitewater Unified School District No. 206, Whitewater, Kansas**, expresses an unmodified opinion on all major federal programs.

6. There were no audit findings relative to the major federal award programs for **Remington-Whitewater Unified School District No. 206, Whitewater, Kansas**.

7. The programs tested as major programs were:

COVID-19 Education Stabilization Fund	84.425D
COVID-19 Education Stabilization Fund	84.425U
Epidemiology and Laboratory Capacity for Infectious Diseases	93.323

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

9. **Remington-Whitewater Unified School District No. 206, Whitewater, Kansas**, was determined not to be a low-risk auditee.

REMINGTON-WHITEWATER UNIFIED SCHOOL DISTRICT NO. 206
SCHEDULE OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2024

There are no prior audit findings.