KIOWA COUNTY UNIFIED SCHOOL DISTRICT NO. 422 GREENSBURG, KANSAS

Financial Statement
With Independent Auditors' Report

For the Year Ended June 30, 2024

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INDEPENDENT AUDITORS' REPORT

To the Board of Education
Kiowa County Unified School District No. 422 Greensburg, Kansas
Greensburg, Kansas

Adverse and Unmodified Opinions

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of **Kiowa County Unified School District No. 422 Greensburg, Kansas**, as of and for the year ended June 30, 2024 and the related notes to the financial statement.

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

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

Basis for Adverse and Unmodified Opinions

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

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

Responsibilities of Management for the Financial Statement

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

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

Auditors' Responsibilities for the Audit of the Financial Statement

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

In performing an audit in accordance with GAAS, we:

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

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

Supplementary Information

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

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

Kiowa County Unified School District No. 422 Greensburg, Kansas' basic financial statement as of and for the year ended June 30, 2023 (not presented herein), was audited by VonFeldt, Bauer & VonFeldt, Chtd. who merged with AdamsBrown, LLC as of November 1, 2023, whose report dated December 22, 2023, expressed an unmodified opinion on the basic financial statement. The 2023 basic financial statement and the other auditor's report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link https://admin.ks.gov/offices/accounts-reports/local-government/municipal-services. The report of the other auditors dated December 22, 2023, stated that the individual fund schedules of regulatory basis receipts and expenditures – actual and budget for the year ended June 30, 2023 was subjected to the auditing procedures applied in the audit of the 2023 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2023 basic financial statement or to the 2023 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America and in their opinion, was fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended June 30, 2023, on the basis of accounting described in

AdamsBrown, LLC

Note 1.
ADAMSBROWN, LLC
Certified Public Accountants
Larned, Kansas

January 29, 2025

KIOWA COUNTY UNIFIED SCHOOL DISTRICT NO. 422 GREENSBURG, KANSAS
Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended June 30, 2024

Funds	Beginning Unencumbered Cash Balance	Prior Period Adjustment	Receipts	Expenditures	**Ending Unencumbered Cash Balance**	Add Encumbrances and Accounts Payable	**Ending Cash Balance**
Regulatory Basis Fund Types							
General Fund							
General Fund	$ -	-	3,341,949	3,341,949	**-**	-	**-**
Supplemental General Fund	78,062	-	969,329	986,989	**60,402**	676	**61,078**
Special Purpose Funds							
At-Risk Fund	292,444	-	343,023	506,644	**128,823**	3,960	**132,783**
Bilingual Education Fund	-	-	6,385	-	**6,385**	-	**6,385**
Virtual Education Fund	25,897	-	-	19,456	**6,441**	-	**6,441**
Capital Outlay Fund	2,176,541	-	610,185	610,858	**2,175,868**	5,196	**2,181,064**
Driver Training Fund	16,418	-	5,335	5,671	**16,082**	-	**16,082**
Food Service Fund	57,438	-	357,656	318,049	**97,045**	-	**97,045**
Professional Development Fund	33,230	-	29,151	28,283	**34,098**	-	**34,098**
Special Education Fund	295,137	-	573,694	598,952	**269,879**	-	**269,879**
Career and Postsecondary Education Fund	129,124	-	152,000	151,501	**129,623**	-	**129,623**
Gifts and Grants Fund	6,413	(13,932)	29,624	7,357	**14,748**	432	**15,180**
KPERS Special Retirement Fund	-	-	361,727	361,727	**-**	-	**-**
Contingency Reserve Fund	567,425	-	49,507	-	**616,932**	-	**616,932**
Textbook Rental Fund	52,318	-	8,970	2,019	**59,269**	-	**59,269**
Recreation Commission #422 Fund	-	-	85,125	85,125	**-**	-	**-**
Recreation Commission #424 Fund	-	-	55,516	55,516	**-**	-	**-**
Title I Fund	-	-	56,510	56,510	**-**	-	**-**
Title II-A Fund	-	-	8,112	8,112	**-**	-	**-**
Title IV Fund	-	-	13,014	13,014	**-**	-	**-**
Rural Small School Grant Fund	(37,242)	-	60,933	23,691	**-**	-	**-**
ESSER III Grant Fund	(58,925)	13,932	66,589	65,415	**(43,819)**	-	**(43,819)**
Test to Stay Grant Fund	(26,680)	-	36,809	31,493	**(21,364)**	-	**(21,364)**
District Activity Funds	74,066	-	149,451	147,889	**75,628**	-	**75,628**
Trust Funds							
H.B. Cope Drum Major Award Trust Fund	17,378	-	226	569	**17,035**	-	**17,035**
Total Reporting Entity (Excluding Agency Funds)	$ 3,699,044	-	7,370,820	7,426,789	**3,643,075**	10,264	**3,653,339**

Composition of Cash	Checking Accounts	$ **206,284**
	Money Market Accounts	**3,505,643**
	Certificates of Deposit	**10,000**
	Petty Cash	**1,800**
	Total Primary Government	**3,723,727**
	Agency Funds per Schedule 3	**(70,388)**
	Total Reporting Entity (Excluding Agency Funds)	$ **3,653,339**

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

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Kiowa County Unified School District No. 422 Greensburg, Kansas has established a uniform system of accounting maintained to reflect compliance with the applicable laws of the State of Kansas. The accompanying financial statement is presented to conform to the cash basis and budget laws of the State of Kansas, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. The following is a summary of such significant policies.

Financial Reporting Entity

The District is a municipal corporation governed by an elected seven-member board. This financial statement does not include the related municipal entities shown below. A related municipal entity is an entity established to benefit the District and/or its constituents.

Recreation Commission

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

Recreation Commission

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

Basis of Presentation – Fund Accounting

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

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

Regulatory Basis Fund Types

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

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

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

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

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

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

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

NOTE 2 – BUDGETARY INFORMATION

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special purpose funds (unless specifically exempted by statute), bond and interest funds, and business funds. Although directory rather than mandatory, the statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

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

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

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

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

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

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

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

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which revenues are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments by the District for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year end.

A legal operating budget is not required for capital project funds, trust funds, and the following special purpose funds: Contingency Reserve Fund, Textbook Rental Fund, Title I Fund, Title II-A Fund, Title IV Fund, Rural Small School Grant Fund, ESSER III Grant Fund, Test to Stay Grant Fund, and District Activity Funds.

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

NOTE 3 – DEPOSITS AND INVESTMENTS

Kiowa County Unified School District No. 422 Greensburg, Kansas follows the practice of pooling cash and investments of all funds. Each fund's portion of total cash and investments is summarized by fund category in the summary statement of receipts, expenditures and unencumbered cash.

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

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

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

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

At June 30, 2024, the District's carrying amount of deposits was $3,723,727 and the bank balance was $4,264,433. The bank balance was held by two banks resulting in a concentration of credit risk. Of the bank balance, $250,580 was covered by federal depository insurance and $4,013,853 was collateralized with securities held by the pledging financial institutions' agents in the District's name.

Custodial Credit Risk – Investments
For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the District will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured. The District had no investments at June 30, 2024.

NOTE 4 – INTERFUND TRANSFERS

Interfund transfers within the reporting entity are substantially for the purpose of subsidizing operating functions, funding capital projects and asset acquisitions or maintaining debt service on a routine basis as authorized by Kansas statutes. **Kiowa County Unified School District No. 422 Greensburg, Kansas's** interfund transfers and regulatory authority for the year ended June 30, 2024 were as follows:

From	To	Regulatory Authority	Amount
General Fund	At-Risk Fund	K.S.A. 72-5167	$ 263,558
General Fund	Special Education Fund	K.S.A. 72-5167	369,018
General Fund	Contingency Reserve Fund	K.S.A. 72-5167	49,507
General Fund	Textbook Rental Fund	K.S.A. 72-5167	1,596
Supplemental General Fund	At-Risk Fund	K.S.A. 72-5143	79,465
Supplemental General Fund	Bilingual Education Fund	K.S.A. 72-5143	6,385
Supplemental General Fund	Food Service Fund	K.S.A. 72-5143	45,848
Supplemental General Fund	Professional Development Fund	K.S.A. 72-5143	25,000
Supplemental General Fund	Special Education Fund	K.S.A. 72-5143	126,000
Supplemental General Fund	Career and Postsecondary Ed. Fund	K.S.A. 72-5143	152,000
Supplemental General Fund	Textbook Rental Fund	K.S.A. 72-5143	549

NOTE 5 – LITIGATION

Kiowa County Unified School District No. 422 Greensburg, Kansas is a party to various legal proceedings which normally occur in governmental operations. These legal proceedings are not likely to have a material financial impact on the affected funds of the District.

NOTE 6 – RISK MANAGEMENT

Kiowa County Unified School District No. 422 Greensburg, Kansas 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 has been unable to obtain workers compensation insurance at a cost it considered to be economically justifiable. For this reason, the District joined together with other districts in the State to participate in KASB Risk Management Services, Inc., a public entity risk pool currently operating as a common risk management and insurance program for 120 participating members.

The District pays an annual premium to KASB Risk Management Services, Inc. for its workers compensation insurance coverage. The agreement to participate provides that the KASB Risk Management Services, Inc. will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of $1,000,000 for each insured event. Additional premiums may be due if total claims for the pool are different than what has been anticipated by KASB Risk Management Services, Inc. management.

Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

NOTE 7 – GRANTS AND SHARED REVENUES

Kiowa County Unified School District No. 422 Greensburg, Kansas participates in numerous state and federal grant programs, which are governed by various rules and regulations for the grantor agencies. Costs charged to the respective grant programs are subject to audit and adjustment by the grantor agencies; therefore, to the extent that the District has not complied with the rules and regulations governing the grants, refunds of any money received may be required. In the opinion of the District, any liability for reimbursement, which may arise as the result of the audit, is not believed to be material.

NOTE 8 – DEFINED BENEFIT PENSION PLAN

General Information about the Pension Plan

Plan Description
Kiowa County Unified School District No. 422 Greensburg, Kansas participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing, multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, et. seq. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in its Annual Comprehensive Financial Report which can be found on the KPERS website at www.kpers.org or by writing to KPERS (611 S Kansas, Suite 100; Topeka, KS 66603) or by calling 1-888-275-5737.

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

State law provides that the employer contribution rates for KPERS 1, KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate and the statutory contribution rate (not including the 1% contribution rate for the Death and Disability Program) was 14.88% and 13.11%, respectively, for the fiscal year ended June 30, 2023. The actuarially determined employer contribution rate and the statutory contribution rate was 13.38% and 12.57%, respectively, for the fiscal year ended June 30, 2024.

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

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

The 2022 Legislature passed Senate Bill 421, which authorized the State of Kansas to transfer $1.125 billion from the State General Fund directly to KPERS in Fiscal Years 2022 and 2023. The first $253.9 million paid off outstanding accounts receivable for KPERS-School employer contributions withheld in

Fiscal Year 2017 and Fiscal Year 2019 while the remaining $871.1 million was applied to the KPERS-School unfunded actuarial liability. In Fiscal Year 2022, $600 million was transferred in May/June 2022.

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

The State of Kansas is required to contribute the statutory required employer's share except for retired District employees. The District is responsible for the employer's portion of the cost for retired District employees. The District received and remitted amounts equal to the statutory contribution rate, which totaled $361,727 for the year ended June 30, 2024.

Net Pension Liability

At June 30, 2024, the District's proportionate share of the collective net pension liability reported by KPERS was $3,575,422. The net pension liability was measured as of June 30, 2023, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2022, which was rolled forward to June 30, 2023. The District's proportion of the net pension liability was based on the ratio of the District's contributions to KPERS, relative to the total employer and non-employer contributions of the State/School subgroup within KPERS for the fiscal year ended June 30, 2023. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

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

NOTE 9 – OTHER POST EMPLOYMENT BENEFITS

As provided by K.S.A. 12-5040, **Kiowa County Unified School District No. 422 Greensburg, Kansas** allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the District is subsidizing the retirees because each participant is charged a level of premium regardless of age. However, the cost of this subsidy has not been quantified in this financial statement.

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the District makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured.

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

NOTE 10 – COMPENSATED ABSENCES

Vacation
The District allows vacation for all full time year round employees. Certain full time year round employees will be compensated for five unused vacation days at the end of the contract year. This payment is made in the final paycheck of the fiscal year.

Sick Leave
At the beginning of each school year, each teacher is granted ten days of sick leave which can accumulate up to thirty days. At the end of each contract year, teachers will be paid $20 per day for unused sick leave in excess of twenty days. This payment is made in the final paycheck of the fiscal year.

At the beginning of each school year, classified employees are granted ten days of sick leave which can accumulate up to sixty days. These employees are not paid for unused sick leave.

NOTE 11 – EARLY RETIREMENT

The District has adopted an early retirement plan in order to encourage and facilitate the voluntary early retirement of teachers who may find it necessary or desirable to retire prior to normal retirement age. A teacher is eligible for early retirement if such person is currently a teacher of the school district, will be eligible for KPERS retirement and not more than sixty-four years of age on or before August 31 of the calendar year in which the teacher intends to retire, and is fully vested in the Kansas Public Employee Retirement System; and has a minimum of ten years full-time continuous employment within **Kiowa County Unified School District No. 422 Greensburg, Kansas.** A teacher may apply for early retirement by completing the early retirement request form and submitting it to the Superintendent on or before the 1st day of February preceding the anticipated retirement date. Early retirement benefits will be paid in one lump sum payment in the amount of $7,000. The benefits will be paid in January following the year of retirement with the regular January payroll. The employee shall have the option to maintain health insurance coverage at the employee's expense through the school sponsored plan if allowable by the insurance carrier and/or state law. During the fiscal year ended June 30, 2024, early retirement benefits totaling $14,000 were paid to two eligible employees. As of June 30, 2024, there were no employees eligible to participate in the program. Therefore, there was no potential liability for early retirement as of June 30, 2024.

NOTE 12 – RECLASSIFICATIONS

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

NOTE 13 – STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

Kiowa County Unified School District No. 422 Greensburg, Kansas had a negative cash balance in the High School Sales Tax Fund and the Grade School/Junior High Track Fund, which is a violation of K.S.A. 10-1113.

NOTE 14 – PRIOR PERIOD ADJUSTMENT

During review of the ESSER III Grant Fund, the District determined that the beginning unencumbered cash for the Gifts and Grants Fund was overstated and the beginning unencumbered cash for the ESSER III Grant Fund was understated due to non-allowable expenditures charged to the ESSER III Grant Fund from a prior year. The financial statement has been adjusted to properly account for the expenditures in the amount of $13,932.

KIOWA COUNTY UNIFIED SCHOOL DISTRICT NO. 422 GREENSBURG, KANSAS

Regulatory-Required Supplementary Information

Schedule 1

KIOWA COUNTY UNIFIED SCHOOL DISTRICT NO. 422 GREENSBURG, KANSAS
Summary of Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2024

Funds	Certified Budget	Adjustment to Comply with Legal Max	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	**Expenditures Chargeable to Current Year**	Variance Over (Under)
General Funds						
General Fund	$ 3,208,493	(171,612)	305,068	3,341,949	**3,341,949**	-
Supplemental General Fund	985,000	(2,735)	4,724	986,989	**986,989**	-
Special Purpose Funds						
Preschool Aged At-Risk Fund	35,000	-	-	35,000	**-**	(35,000)
At-Risk Fund	700,444	-	-	700,444	**506,644**	(193,800)
Bilingual Education Fund	-	-	-	-	**-**	-
Virtual Education Fund	25,897	-	-	25,897	**19,456**	(6,441)
Capital Outlay Fund	1,500,000	-	-	1,500,000	**610,858**	(889,142)
Driver Training Fund	26,493	-	-	26,493	**5,671**	(20,822)
Food Service Fund	348,289	-	-	348,289	**318,049**	(30,240)
Professional Development Fund	62,230	-	-	62,230	**28,283**	(33,947)
Special Education Fund	966,855	-	-	966,855	**598,952**	(367,903)
Career and Postsecondary Education Fund	260,124	-	-	260,124	**151,501**	(108,623)
Gifts and Grants Fund	71,413	-	-	71,413	**7,357**	(64,056)
KPERS Special Retirement Fund	439,712	-	-	439,712	**361,727**	(77,985)
Recreation Commission #422 Fund	90,000	-	-	90,000	**85,125**	(4,875)
Recreation Commission #424 Fund	59,000	-	-	59,000	**55,516**	(3,484)

KIOWA COUNTY UNIFIED SCHOOL DISTRICT NO. 422 GREENSBURG, 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)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Mineral Production Tax	$ 12,758	**5,893**	15,000	(9,107)
Local Sources				
Reimbursements	273,331	**302,934**	-	302,934
State Aid				
General State Aid	3,216,834	**2,661,970**	2,732,893	(70,923)
Special Education Aid	371,829	**369,018**	460,600	(91,582)
Mentor Teacher State Aid	-	**2,134**	-	2,134
Total Receipts	3,874,752	**3,341,949**	3,208,493	133,456
Expenditures				
Instruction				
Salaries	1,113,637	**1,147,916**	952,393	195,523
Employee Benefits	243,402	**269,448**	247,975	21,473
Purchased Professional Services	52,500	**30,000**	52,000	(22,000)
Other Purchased Services	12,384	**16,106**	15,000	1,106
Supplies	88,937	**74,959**	90,500	(15,541)
Property	23	**-**	25	(25)
Student Support Services				
Salaries	48,699	**70,460**	50,400	20,060
Employee Benefits	12,561	**11,049**	13,125	(2,076)
Supplies	-	**75**	-	75
Instructional Support Staff				
Salaries	23,444	**22,015**	24,275	(2,260)
Employee Benefits	7,923	**8,523**	8,300	223
Supplies	910	**1,762**	1,000	762
Property	111	**-**	125	(125)
General Administration				
Salaries	86,470	**128,168**	89,500	38,668
Employee Benefits	12,941	**16,848**	13,550	3,298
Other Purchased Services	3,993	**5,064**	4,000	1,064
Supplies	1,249	**542**	1,250	(708)
School Administration				
Salaries	241,963	**338,301**	250,425	87,876
Employee Benefits	48,156	**64,511**	52,000	12,511
Other Purchased Services	50	**-**	50	(50)
Supplies	966	**-**	1,000	(1,000)
Central Services				
Salaries	89,819	**97,094**	92,975	4,119
Employee Benefits	$ 17,987	**14,550**	19,325	(4,775)

KIOWA COUNTY UNIFIED SCHOOL DISTRICT NO. 422 GREENSBURG, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Expenditures (Continued)				
Operations and Maintenance				
Purchased Property Services	$ 26,977	**19,927**	32,500	(12,573)
Other Purchased Services	1,915	**1,152**	2,000	(848)
Supplies	151,372	**152,616**	153,000	(384)
Vehicle Operating Services				
Salaries	111,099	**105,037**	115,000	(9,963)
Employee Benefits	19,215	**17,455**	20,500	(3,045)
Other Purchased Services	20,704	**3,134**	25,425	(22,291)
Supplies	40,035	**34,760**	45,000	(10,240)
Other	1,569	**2,013**	2,275	(262)
Vehicle Maintenance Services				
Other Purchased Services	-	**400**	-	400
Supplies	4,447	**4,385**	5,000	(615)
Operating Transfers				
To Preschool Aged At-Risk	-	**-**	35,000	(35,000)
To At-Risk	289,306	**263,558**	312,000	(48,442)
To Virtual Education	550,666	**-**	-	-
To Food Service	10,000	**-**	10,000	(10,000)
To Special Education	376,829	**369,018**	460,600	(91,582)
To Career and Postsecondary Education	10,493	**-**	11,000	(11,000)
To Contingency Reserve	150,000	**49,507**	-	49,507
To Textbook Rental	2,000	**1,596**	-	1,596
Adjustment to Comply with Legal Max	-	**-**	(171,612)	171,612
Legal General Fund Budget	3,874,752	**3,341,949**	3,036,881	305,068
(a) Adjustment for Qualifying Budget Credits	-	**-**	305,068	(305,068)
Total Expenditures	3,874,752	**3,341,949**	3,341,949	-
Receipts Over (Under) Expenditures	-	**-**		
Unencumbered Cash - Beginning	-	**-**		
Unencumbered Cash - Ending	$ -	**-**		

(a) Adjustment for Qualifying Budget Credits

Reimbursements Over Amount Budgeted	$ 302,934
Mentor Teacher State Aid Over Amount Budgeted	2,134
	$ 305,068

KIOWA COUNTY UNIFIED SCHOOL DISTRICT NO. 422 GREENSBURG, KANSAS
Supplemental General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Property Tax	$ 910,503	**922,700**	945,874	(23,174)
Delinquent Tax	4,787	**4,613**	6,977	(2,364)
Motor Vehicle Tax	29,534	**32,009**	32,902	(893)
Recreational Vehicle Tax	369	**429**	470	(41)
Commercial Vehicle Tax	3,362	**4,854**	3,014	1,840
Local Sources				
Reimbursements	7,591	**4,724**	-	4,724
Total Receipts	956,146	**969,329**	989,237	(19,908)
Expenditures				
Instruction				
Salaries	80,281	**-**	66,108	(66,108)
Purchased Professional Services	1,283	**26,283**	1,500	24,783
Purchased Property Services	18,694	**19,748**	12,000	7,748
Other Purchased Services	9,631	**4,861**	10,000	(5,139)
Supplies	1,158	**4,519**	275	4,244
Other	494	**604**	78,699	(78,095)
Student Support Services				
Purchased Professional Services	1,860	**1,768**	1,875	(107)
Other Purchased Services	122	**-**	125	(125)
Supplies	1,375	**3,352**	1,375	1,977
Instructional Support Staff				
Purchased Professional Services	8,000	**19,495**	8,000	11,495
Other Purchased Services	-	**74**	-	74
General Administration				
Purchased Professional Services	17,955	**18,521**	18,000	521
Purchased Property Services	965	**986**	1,500	(514)
Other Purchased Services	59,185	**25,611**	60,025	(34,414)
Supplies	1,364	**411**	1,375	(964)
Property	68	**-**	100	(100)
Other	15,882	**14,955**	16,000	(1,045)
School Administration				
Supplies	7,914	**3,879**	7,925	(4,046)
Property	11	**-**	25	(25)
Operations and Maintenance				
Salaries	-	**51,000**	-	51,000
Purchased Property Services	7,323	**7,256**	7,525	(269)
Other Purchased Services	152,142	**275,434**	160,000	115,434
Supplies	53,683	**72,973**	54,375	18,598
Property	367	**-**	375	(375)
Other	$ -	**12**	-	12

KIOWA COUNTY UNIFIED SCHOOL DISTRICT NO. 422 GREENSBURG, 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)
Expenditures (Continued)				
Operating Transfers				
To At-Risk	$ 83,955	**79,465**	96,000	(16,535)
To Bilingual Education	-	**6,385**	-	6,385
To Virtual Education	49,155	**-**	-	-
To Driver Training	2,394	**-**	1,700	(1,700)
To Food Service	25,905	**45,848**	50,000	(4,152)
To Professional Development	7,318	**25,000**	29,000	(4,000)
To Special Education	194,618	**126,000**	181,118	(55,118)
To Career and Postsecondary Education	119,443	**152,000**	120,000	32,000
To Textbook Rental	13,750	**549**	-	549
Adjustment to Comply with Legal Max	-	-	(2,735)	2,735
Legal Supplemental General Fund Budget	936,295	**986,989**	982,265	4,724
(a) Adjustment for Qualifying Budget Credits	-	**-**	4,724	(4,724)
Total Expenditures	936,295	**986,989**	986,989	-
Receipts Over (Under) Expenditures	19,851	**(17,660)**		
Unencumbered Cash - Beginning	58,211	**78,062**		
Unencumbered Cash - Ending	$ 78,062	**60,402**		

(a) Adjustment for Qualifying Budget Credits

Reimbursements Over Amount Budgeted	$ 4,724

KIOWA COUNTY UNIFIED SCHOOL DISTRICT NO. 422 GREENSBURG, KANSAS
Preschool Aged At-Risk Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Operating Transfers				
From General	$ -	-	35,000	(35,000)
Expenditures				
Instruction				
Other Purchased Services	-	-	35,000	(35,000)
Receipts Over (Under) Expenditures	-	**-**		
Unencumbered Cash - Beginning	-	**-**		
Unencumbered Cash - Ending	$ -	**-**		

KIOWA COUNTY UNIFIED SCHOOL DISTRICT NO. 422 GREENSBURG, KANSAS
At-Risk Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Operating Transfers				
From General	$ 289,306	**263,558**	312,000	(48,442)
From Supplemental General	83,955	**79,465**	96,000	(16,535)
Total Receipts	373,261	**343,023**	408,000	(64,977)
Expenditures				
Instruction				
Salaries	258,795	**352,306**	267,900	84,406
Employee Benefits	43,797	**42,018**	53,950	(11,932)
Purchased Professional Services	19,632	**21,162**	20,000	1,162
Supplies	2,468	**16,567**	3,000	13,567
Other	-	**-**	278,044	(278,044)
Student Support Services				
Salaries	63,478	**39,897**	65,700	(25,803)
Employee Benefits	10,511	**5,322**	11,050	(5,728)
Instructional Support Staff				
Other Purchased Services	-	**509**	-	509
Student Transportation Services				
Salaries	703	**20,618**	725	19,893
Employee Benefits	54	**2,335**	75	2,260
Supplies	-	**5,910**	-	5,910
Other	1	**-**	-	-
Total Expenditures	399,439	**506,644**	700,444	(193,800)
Receipts Over (Under) Expenditures	(26,178)	**(163,621)**		
Unencumbered Cash - Beginning	318,622	**292,444**		
Unencumbered Cash - Ending	$ 292,444	**128,823**		

KIOWA COUNTY UNIFIED SCHOOL DISTRICT NO. 422 GREENSBURG, 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)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Operating Transfers				
From Supplemental General	$ -	**6,385**	-	6,385
Expenditures				
Instruction				
Other Purchased Services	-	**-**	-	-
Receipts Over (Under) Expenditures	-	**6,385**		
Unencumbered Cash - Beginning	-	**-**		
Unencumbered Cash - Ending	$ -	**6,385**		

KIOWA COUNTY UNIFIED SCHOOL DISTRICT NO. 422 GREENSBURG, KANSAS
Virtual Education Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Local Sources				
Reimbursements	$ 2,650	-	-	-
Operating Transfers				
From General	550,666	**-**	-	-
From Supplemental General	49,155	**-**	-	-
Total Receipts	602,471	**-**	-	-
Expenditures				
Instruction				
Salaries	232,224	**8,616**	25,897	(17,281)
Employee Benefits	46,070	**1,150**	-	1,150
Purchased Property Services	3,757	**278**	-	278
Other Purchased Services	3,151	**-**	-	-
Supplies	30,281	**1,486**	-	1,486
Instructional Support Staff				
Purchased Professional Services	750	-	-	-
Other Purchased Services	1,469	-	-	-
School Administration				
Salaries	190,778	**6,993**	-	6,993
Employee Benefits	37,691	**559**	-	559
Purchased Professional Services	5,810	**-**	-	-
Other Purchased Services	4,690	**-**	-	-
Supplies	349	**64**	-	64
Property	1,000	**-**	-	-
Central Services				
Salaries	15,739	-	-	-
Employee Benefits	3,171	-	-	-
Operations and Maintenance				
Purchased Property Services	11,729	**140**	-	140
Supplies	2,503	**170**	-	170
Total Expenditures	591,162	**19,456**	25,897	(6,441)
Receipts Over (Under) Expenditures	11,309	**(19,456)**		
Unencumbered Cash - Beginning	14,588	**25,897**		
Unencumbered Cash - Ending	$ 25,897	**6,441**		

KIOWA COUNTY UNIFIED SCHOOL DISTRICT NO. 422 GREENSBURG, KANSAS
Capital Outlay Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Property Tax	$ 546,515	**530,328**	511,018	19,310
Delinquent Tax	3,367	**3,100**	4,182	(1,082)
Motor Vehicle Tax	21,613	**21,734**	22,681	(947)
Recreational Vehicle Tax	270	**297**	324	(27)
Commercial Vehicle Tax	2,474	**3,482**	2,077	1,405
Local Sources				
Other Receipts from Local Sources	40,955	**51,244**	50,000	1,244
Total Receipts	615,194	**610,185**	590,282	19,903
Expenditures				
Instruction				
Supplies	74,682	**69,741**	200,000	(130,259)
Property	57,154	**41,064**	75,000	(33,936)
Instructional Support Staff				
Supplies	6,630	**3,442**	6,750	(3,308)
General Administration				
Supplies	4,896	**5,239**	5,000	239
Property	1,656	**2,776**	5,000	(2,224)
School Administration				
Supplies	3,508	**3,188**	5,000	(1,812)
Property	3,010	**9,343**	5,000	4,343
Operations and Maintenance				
Salaries	132,087	**118,663**	136,725	(18,062)
Employee Benefits	44,126	**47,009**	47,250	(241)
Purchased Property Services	155,930	**192,501**	290,000	(97,499)
Supplies	-	**18,631**	-	18,631
Property	27,095	**32,137**	50,000	(17,863)
Facility Acquisition and Construction Services				
Site Improvement	686	**-**	1,000	(1,000)
Building Improvements	34,448	**47,124**	125,000	(77,876)
Other	20,035	**20,000**	548,275	(528,275)
Total Expenditures	565,943	**610,858**	1,500,000	(889,142)
Receipts Over (Under) Expenditures	49,251	**(673)**		
Unencumbered Cash - Beginning	2,127,198	**2,176,541**		
Prior Year Cancelled Encumbrances	92	**-**		
Unencumbered Cash - Ending	$ 2,176,541	**2,175,868**		

KIOWA COUNTY UNIFIED SCHOOL DISTRICT NO. 422 GREENSBURG, 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)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Local Sources				
Other Receipts from Local Sources	$ 4,350	**2,000**	5,000	(3,000)
State Aid				
State Safety Aid	2,940	**3,335**	3,375	(40)
Operating Transfers				
From Supplemental General	2,394	**-**	1,700	(1,700)
Total Receipts	9,684	**5,335**	10,075	(4,740)
Expenditures				
Instruction				
Salaries	4,716	**4,620**	4,900	(280)
Employee Benefits	670	**492**	700	(208)
Supplies	-	**65**	-	65
Other	-	**-**	16,418	(16,418)
Vehicle Operations and Maintenance Services				
Other Purchased Services	1,771	**200**	1,775	(1,575)
Supplies	412	**199**	500	(301)
Property	1,065	**95**	1,100	(1,005)
Other	1,050	**-**	1,100	(1,100)
Total Expenditures	9,684	**5,671**	26,493	(20,822)
Receipts Over (Under) Expenditures	-	**(336)**		
Unencumbered Cash - Beginning	16,418	**16,418**		
Unencumbered Cash - Ending	$ 16,418	**16,082**		

KIOWA COUNTY UNIFIED SCHOOL DISTRICT NO. 422 GREENSBURG, KANSAS
Food Service Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Local Sources				
Interest on Idle Funds	$ 53,141	**108,357**	30,000	78,357
Food Sales	72,321	**75,631**	72,916	2,715
Other Receipts from Local Sources	301	**406**	1,000	(594)
State Aid				
State Food Assistance	1,930	**1,916**	1,512	404
Federal Aid				
Child Nutrition Program	147,127	**125,498**	125,423	75
Operating Transfers				
From General	10,000	**-**	10,000	(10,000)
From Supplemental General	25,905	**45,848**	50,000	(4,152)
Total Receipts	310,725	**357,656**	290,851	66,805
Expenditures				
Operations and Maintenance				
Purchased Property Services	224	**13,771**	225	13,546
Supplies	426	**581**	500	81
Food Service Operation				
Salaries	90,185	**94,527**	93,350	1,177
Employee Benefits	25,208	**29,661**	26,350	3,311
Other Purchased Services	-	**10,165**	-	10,165
Food and Supplies	162,814	**168,619**	177,000	(8,381)
Property	-	**-**	500	(500)
Other	791	**725**	50,364	(49,639)
Total Expenditures	279,648	**318,049**	348,289	(30,240)
Receipts Over (Under) Expenditures	31,077	**39,607**		
Unencumbered Cash - Beginning	26,361	**57,438**		
Unencumbered Cash - Ending	$ 57,438	**97,045**		

KIOWA COUNTY UNIFIED SCHOOL DISTRICT NO. 422 GREENSBURG, KANSAS
Professional Development Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
State Aid				
Professional Development Aid	$ 4,111	**4,151**	-	4,151
Operating Transfers				
From Supplemental General	7,318	**25,000**	29,000	(4,000)
Total Receipts	11,429	**29,151**	29,000	151
Expenditures				
Instructional Support Staff				
Salaries	2,360	**5,628**	2,450	3,178
Employee Benefits	183	**411**	215	196
Purchased Professional Services	14,917	**15,471**	15,000	471
Other Purchased Services	7,999	**6,464**	10,000	(3,536)
Supplies	372	**209**	2,000	(1,791)
Other	848	**100**	32,565	(32,465)
Total Expenditures	26,679	**28,283**	62,230	(33,947)
Receipts Over (Under) Expenditures	(15,250)	**868**		
Unencumbered Cash - Beginning	48,480	**33,230**		
Unencumbered Cash - Ending	$ 33,230	**34,098**		

KIOWA COUNTY UNIFIED SCHOOL DISTRICT NO. 422 GREENSBURG, 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)
Receipts				
Local Sources				
Interest on Idle Funds	$ 55,879	**78,676**	30,000	48,676
Operating Transfers				
From General	376,829	**369,018**	460,600	(91,582)
From Supplemental General	194,618	**126,000**	181,118	(55,118)
Total Receipts	627,326	**573,694**	671,718	(98,024)
Expenditures				
Instruction				
Salaries	891	**741**	925	(184)
Employee Benefits	68	**50**	100	(50)
Other Purchased Services				
Assessments	220,329	**228,773**	235,000	(6,227)
Flow-thru	332,480	**343,412**	427,000	(83,588)
Supplies	310	**492**	325	167
Property	33	**56**	50	6
Other	6,593	**1,115**	261,455	(260,340)
Vehicle Operating Services				
Salaries	20,756	**13,066**	23,000	(9,934)
Employee Benefits	2,022	**2,060**	2,000	60
Purchased Property Services	-	**-**	1,500	(1,500)
Other Purchased Services	5,137	**600**	3,500	(2,900)
Supplies	7,814	**6,849**	3,000	3,849
Equipment	40	**65**	2,000	(1,935)
Other	-	**-**	5,000	(5,000)
Vehicle and Maintenance Services				
Purchased Property Services	1,827	**1,673**	2,000	(327)
Total Expenditures	598,300	**598,952**	966,855	(367,903)
Receipts Over (Under) Expenditures	29,026	**(25,258)**		
Unencumbered Cash - Beginning	266,111	**295,137**		
Unencumbered Cash - Ending	$ 295,137	**269,879**		

KIOWA COUNTY UNIFIED SCHOOL DISTRICT NO. 422 GREENSBURG, KANSAS
Career and Postsecondary Education Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Operating Transfers				
From General	$ 10,493	**-**	11,000	(11,000)
From Supplemental General	119,443	**152,000**	120,000	32,000
Total Receipts	129,936	**152,000**	131,000	21,000
Expenditures				
Instruction				
Salaries	88,012	**126,240**	141,100	(14,860)
Employee Benefits	15,186	**15,622**	28,725	(13,103)
Supplies	1,245	**9,639**	5,000	4,639
Other	-	**-**	85,299	(85,299)
Total Expenditures	104,443	**151,501**	260,124	(108,623)
Receipts Over (Under) Expenditures	25,493	**499**		
Unencumbered Cash - Beginning	103,631	**129,124**		
Unencumbered Cash - Ending	$ 129,124	**129,623**		

KIOWA COUNTY UNIFIED SCHOOL DISTRICT NO. 422 GREENSBURG, KANSAS
Gifts and Grants Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts				
Local Sources				
Other Receipts from Local Sources	$ 2,699	**8,791**	25,000	(16,209)
State Aid				
Mental Health (School Liaison)	28,448	**20,833**	30,000	(9,167)
Mental Health (Community Mental Health)	9,483	**-**	10,000	(10,000)
Total Receipts	40,630	**29,624**	65,000	(35,376)
Expenditures				
Instruction				
Supplies	4,083	**2,482**	25,000	(22,518)
Other	-	-	6,413	(6,413)
Student Support Services				
Purchased Professional Services	37,931	**4,875**	40,000	(35,125)
Total Expenditures	42,014	**7,357**	71,413	(64,056)
Receipts Over (Under) Expenditures	(1,384)	**22,267**		
Unencumbered Cash - Beginning	7,797	**6,413**		
Prior Period Adjustment	-	**(13,932)**		
Unencumbered Cash - Ending	$ 6,413	**14,748**		

KIOWA COUNTY UNIFIED SCHOOL DISTRICT NO. 422 GREENSBURG, KANSAS
KPERS Special Retirement Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Receipts				
State Aid				
KPERS Aid	$ 382,358	**361,727**	439,712	(77,985)
Expenditures				
Instruction				
Employee Benefits	232,592	**230,783**	270,877	(40,094)
Student Support Services				
Employee Benefits	20,585	**8,681**	20,753	(12,072)
Instructional Support Staff				
Employee Benefits	3,248	**3,617**	4,777	(1,160)
General Administration				
Employee Benefits	10,903	**6,149**	15,998	(9,849)
School Administration				
Employee Benefits	54,406	**51,365**	44,764	6,601
Central Services				
Employee Benefits	13,220	**13,022**	16,619	(3,597)
Operations and Maintenance				
Employee Benefits	19,297	**20,980**	24,440	(3,460)
Student Transportation Services				
Employee Benefits	16,741	**17,725**	24,797	(7,072)
Food Service				
Employee Benefits	11,366	**9,405**	16,687	(7,282)
Total Expenditures	382,358	**361,727**	439,712	(77,985)
Receipts Over (Under) Expenditures	-	**-**		
Unencumbered Cash - Beginning	-	**-**		
Unencumbered Cash - Ending	$ -	**-**		

KIOWA COUNTY UNIFIED SCHOOL DISTRICT NO. 422 GREENSBURG, KANSAS
Contingency Reserve Fund
Schedule of Receipts and Expenditure
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

		Prior Year Actual	**Current Year Actual**
Receipts			
Operating Transfers From General	$	150,000	**49,507**
Expenditures		-	**-**
Receipts Over (Under) Expenditures		150,000	**49,507**
Unencumbered Cash - Beginning		417,425	**567,425**
Unencumbered Cash - Ending	$	567,425	**616,932**

KIOWA COUNTY UNIFIED SCHOOL DISTRICT NO. 422 GREENSBURG, KANSAS
Textbook Rental Fund
Schedule of Receipts and Expenditure
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

		Prior Year Actual	**Current Year Actual**
Receipts			
Local Sources			
Rental Fees and Books	$	6,268	**6,825**
Operating Transfers			
From General		2,000	**1,596**
From Supplemental General		13,750	**549**
Total Receipts		22,018	**8,970**
Expenditures			
Instruction			
Supplies		20,018	**2,019**
Receipts Over (Under) Expenditures		2,000	**6,951**
Unencumbered Cash - Beginning		49,687	**52,318**
Prior Year Cancelled Encumbrances		631	**-**
Unencumbered Cash - Ending	$	52,318	**59,269**

KIOWA COUNTY UNIFIED SCHOOL DISTRICT NO. 422 GREENSBURG, KANSAS
Recreation Commission #422 Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Property Tax	$ 82,556	**79,559**	76,657	2,902
Delinquent Tax	630	**610**	627	(17)
Motor Vehicle Tax	4,126	**4,303**	3,346	957
Recreational Vehicle Tax	53	**58**	48	10
Commercial Vehicle Tax	557	**595**	306	289
Local Sources				
Other Receipts from Local Sources	-	**-**	10,000	(10,000)
Total Receipts	87,922	**85,125**	90,984	(5,859)
Expenditures				
Community Service Operations	87,922	**85,125**	90,000	(4,875)
Receipts Over (Under) Expenditures	-	**-**		
Unencumbered Cash - Beginning	-	**-**		
Unencumbered Cash - Ending	$ -	**-**		

KIOWA COUNTY UNIFIED SCHOOL DISTRICT NO. 422 GREENSBURG, KANSAS
Recreation Commission #424 Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Property Tax	$ 55,018	**53,925**	51,097	2,828
Delinquent Tax	239	**169**	419	(250)
Motor Vehicle Tax	1,278	**1,131**	2,326	(1,195)
Recreational Vehicle Tax	14	**16**	33	(17)
Commercial Vehicle Tax	62	**275**	214	61
Local Sources				
Other Receipts from Local Sources	-	**-**	5,000	(5,000)
Total Receipts	56,611	**55,516**	59,089	(3,573)
Expenditures				
Community Service Operations	56,611	**55,516**	59,000	(3,484)
Receipts Over (Under) Expenditures	-	**-**		
Unencumbered Cash - Beginning	-	**-**		
Unencumbered Cash - Ending	$ -	**-**		

KIOWA COUNTY UNIFIED SCHOOL DISTRICT NO. 422 GREENSBURG, KANSAS
Title I Fund
Schedule of Receipts and Expenditure
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

		Prior Year Actual	**Current Year Actual**
Receipts			
Federal Aid			
Other Federal Grants Thru State	$	56,996	**56,510**
Expenditures			
Instruction			
Salaries		45,927	**44,704**
Employee Benefits		10,821	**11,565**
Supplies		80	**241**
Instructional Support Staff			
Supplies		168	**-**
Total Expenditures		56,996	**56,510**
Receipts Over (Under) Expenditures		-	**-**
Unencumbered Cash - Beginning		-	**-**
Unencumbered Cash - Ending	$	-	**-**

KIOWA COUNTY UNIFIED SCHOOL DISTRICT NO. 422 GREENSBURG, KANSAS
Title II-A Fund
Schedule of Receipts and Expenditure
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

		Prior Year Actual	**Current Year Actual**
Receipts			
Federal Aid			
Other Federal Grants Thru State	$	8,819	**8,112**
Expenditures			
Instruction			
Salaries		8,310	**7,702**
Employee Benefits		509	**410**
Total Expenditures		8,819	**8,112**
Receipts Over (Under) Expenditures		-	**-**
Unencumbered Cash - Beginning		-	**-**
Unencumbered Cash - Ending	$	-	**-**

KIOWA COUNTY UNIFIED SCHOOL DISTRICT NO. 422 GREENSBURG, KANSAS
Title IV Fund
Schedule of Receipts and Expenditure
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

		Prior Year Actual	**Current Year Actual**
Receipts			
Federal Aid			
Other Federal Grants Thru State	$	12,165	**13,014**
Expenditures			
Instruction			
Salaries		-	**12,200**
Employee Benefits		-	**814**
Student Support Services			
Salaries		11,300	**-**
Employee Benefits		865	**-**
Total Expenditures		12,165	**13,014**
Receipts Over (Under) Expenditures		-	**-**
Unencumbered Cash - Beginning		-	**-**
Unencumbered Cash - Ending	$	-	**-**

KIOWA COUNTY UNIFIED SCHOOL DISTRICT NO. 422 GREENSBURG, KANSAS
Rural Small School Grant Fund
Schedule of Receipts and Expenditure
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

		Prior Year Actual	**Current Year Actual**
Receipts			
Federal Aid			
U.S. Department of Education	$	33,041	**60,933**
Expenditures			
Instruction			
Property		57,661	**23,691**
Receipts Over (Under) Expenditures		(24,620)	**37,242**
Unencumbered Cash - Beginning		(12,622)	**(37,242)**
Unencumbered Cash - Ending	$	(37,242)	**-**

KIOWA COUNTY UNIFIED SCHOOL DISTRICT NO. 422 GREENSBURG, KANSAS
ESSER III Grant Fund
Schedule of Receipts and Expenditure
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

	Prior Year Actual	**Current Year Actual**
Receipts		
Federal Aid		
Other Federal Grants Thru State	$ 32,039	**66,589**
Expenditures		
Instruction		
Salaries	33,251	**48,131**
Employee Benefits	2,601	**1,010**
Student Support Services		
Salaries	2,250	**500**
Employee Benefits	174	**39**
Purchased Professional Services	10,682	**4,450**
Instructional Support Staff		
Salaries	250	**500**
Employee Benefits	19	**39**
General Administration		
Salaries	1,000	**-**
Employee Benefits	77	**-**
School Administration		
Salaries	3,750	**1,500**
Employee Benefits	290	**107**
Central Services		
Salaries	500	**1,000**
Employee Benefits	39	**75**
Operations and Maintenance		
Salaries	1,000	**2,000**
Employee Benefits	77	**138**
Vehicle Operating Services		
Salaries	1,750	**3,500**
Employee Benefits	136	**271**
Food Services Operations		
Salaries	1,000	**2,000**
Employee Benefits	77	**155**
Total Expenditures	58,923	**65,415**
Receipts Over (Under) Expenditures	(26,884)	**1,174**
Unencumbered Cash - Beginning	(32,041)	**(58,925)**
Prior Period Adjustment	-	**13,932**
Unencumbered Cash - Ending	$ (58,925)	**(43,819)**

KIOWA COUNTY UNIFIED SCHOOL DISTRICT NO. 422 GREENSBURG, KANSAS
Test to Stay Grant Fund
Schedule of Receipts and Expenditure
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

		Prior Year Actual	**Current Year Actual**
Receipts			
Federal Aid			
Other Federal Grants Thru State	$	68,655	**36,809**
Expenditures			
Student Support Services			
Salaries		39,422	**20,185**
Employee Benefits		10,502	**11,308**
Supplies		1,100	**-**
Operations and Maintenance			
Salaries		21,729	**-**
Employee Benefits		1,683	**-**
Supplies		4,950	**-**
Property		10,673	**-**
Total Expenditures		90,059	**31,493**
Receipts Over (Under) Expenditures		(21,404)	**5,316**
Unencumbered Cash - Beginning		(5,276)	**(26,680)**
Unencumbered Cash - Ending	$	(26,680)	**(21,364)**

KIOWA COUNTY UNIFIED SCHOOL DISTRICT NO. 422 GREENSBURG, KANSAS
H.B. Cope Drum Major Award Trust Fund
Schedule of Receipts and Expenditure
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

		Prior Year Actual	**Current Year Actual**
Receipts			
Local Sources			
Interest on Idle Funds	$	51	**226**
Expenditures			
Instruction			
Salaries		-	**319**
Other		-	**250**
Total Expenditures		-	**569**
Receipts Over (Under) Expenditures		51	**(343)**
Unencumbered Cash - Beginning		17,327	**17,378**
Unencumbered Cash - Ending	$	17,378	**17,035**

KIOWA COUNTY UNIFIED SCHOOL DISTRICT NO. 422 GREENSBURG, KANSAS
Agency Funds
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended June 30, 2024

Fund	Beginning Cash Balance	Receipts	Disbursements	**Ending Cash Balance**
High School				
Class of 2015	$ 3	-	-	**3**
Class of 2020	1,298	-	-	**1,298**
Class of 2021	468	-	-	**468**
Class of 2024	5,168	-	2,117	**3,051**
Class of 2025	4,005	3,358	5,564	**1,799**
Class of 2026	3,089	1,204	126	**4,167**
Class of 2027	1,732	1,731	31	**3,432**
Class of 2028	889	753	279	**1,363**
Class of 2029	41	821	203	**659**
Class of 2030	-	999	169	**830**
Cheerleaders/Rangerettes	3,655	6,415	7,265	**2,805**
Forensics	5,673	8,208	4,645	**9,236**
Prom	2,273	317	-	**2,590**
Journalism	192	-	-	**192**
National Honor Society	1,907	150	150	**1,907**
Student Council	666	4,604	3,953	**1,317**
Student Special	3,769	186	363	**3,592**
Student Special Needs	679	-	-	**679**
Tech Club	559	49	-	**608**
Scholar Bowl	-	300	300	**-**
Select Choir	351	-	-	**351**
High School Musical	2,060	-	-	**2,060**
Summer Tennis	214	-	-	**214**
FFA	4,803	7,480	8,281	**4,002**
Art Club	250	-	42	**208**
JAG	1,016	6,894	5,372	**2,538**
FCA	1,674	-	-	**1,674**
The Snack Shack	99	-	-	**99**
Sales Tax	5	7,324	7,409	**(80)**
Undistributed Interest	5,041	66	-	**5,107**
SAFE	642	200	200	**642**
Total High School	52,221	51,059	46,469	**56,811**
Grade School/Junior High				
Student Activity	3,685	2,743	4,401	**2,027**
Student Council	2,963	-	523	**2,440**
Quiz Bowl	-	395	395	**-**
Band/Vocal	46	368	370	**44**
Impact	1,971	821	304	**2,488**
Cheerleaders	4,116	7,010	5,379	**5,747**
Girls Summer Basketball	917	400	408	**909**
Boys Summer Basketball	240	902	1,142	**-**
Track	170	684	1,064	**(210)**
Basketball	-	5,376	5,376	**-**
Volleyball	-	3,733	3,733	**-**
Football	-	1,165	1,165	**-**
Cross Country	-	448	448	**-**
Sales Tax	-	545	544	**1**
JAG	131	-	-	**131**
Total Grade School/Junior High	14,239	24,590	25,252	**13,577**
Total Agency Funds	$ 66,460	75,649	71,721	**70,388**

KIOWA COUNTY UNIFIED SCHOOL DISTRICT NO. 422 GREENSBURG, KANSAS
District Activity Funds
Schedule of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended June 30, 2024

Fund	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	**Ending Cash Balance**
High School							
Athletics	$ 36,344	-	56,175	60,789	31,730	-	**31,730**
Concessions	2,000	-	60,547	60,465	2,082	-	**2,082**
Gold Card	19,186	-	-	191	18,995	-	**18,995**
Annual	46	-	9,902	7,144	2,804	-	**2,804**
Vocal/Band Fees	-	-	227	227	-	-	**-**
Band	-	-	481	481	-	-	**-**
Vocal Music	-	-	816	760	56	-	**56**
Faculty Project	-	-	392	392	-	-	**-**
Woods	12,623	-	1,461	1,461	12,623	-	**12,623**
Shop	-	-	1,020	916	104	-	**104**
Copies/Fax Income	-	-	8	8	-	-	**-**
Art	-	-	676	639	37	-	**37**
Towels	-	-	428	428	-	-	**-**
Textbooks	-	-	2,400	2,400	-	-	**-**
Driver's Education	200	-	5,250	1,158	4,292	-	**4,292**
Computers	-	-	4,420	4,420	-	-	**-**
Total High School	70,399	-	144,203	141,879	72,723	-	**72,723**
Grade School/Junior High							
Flower Fund	21	-	-	-	21	-	**21**
Student Fees	50	-	4,135	4,144	41	-	**41**
Music	-	-	790	718	72	-	**72**
Teacher Activity	132	-	-	-	132	-	**132**
Towel Fees	-	-	323	323	-	-	**-**
Donations/Gifts	3,464	-	-	825	2,639	-	**2,639**
Total Grade School/Junior High	3,667	-	5,248	6,010	2,905	-	**2,905**
Total District Activity Funds	$ 74,066	-	149,451	147,889	75,628	-	**75,628**