UNIFIED SCHOOL DISTRICT
NO. 200
Tribune, Kansas

Regulatory Basis
Financial Statement

For the Year Ended June 30, 2024

UNIFIED SCHOOL DISTRICT NO. 200

REGULATORY BASIS
FINANCIAL STATEMENT

For the Year Ended June 30, 2024

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UNIFIED SCHOOL DISTRICT NO. 200

Regulatory Basis
Financial Statement

For the Year Ended June 30, 2024

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Regulatory Basis
Financial Statement

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James V. Myers, Chartered

P.O. Box 495
Tribune, Kansas 67879

Certified Public Accountant

Phone: 620-376-4140
Fax: 620-376-4141

INDEPENDENT AUDITOR'S REPORT

Board of Education
Unified School District No. 200
400 W. Lawrence
Tribune, KS 67879

Adverse and Unmodified Opinions

I have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Unified School District No. 200 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 my opinion, because of the significance of the matter discussed in the Basis for Adverse and Unmodified Opinions section of my report, the accompanying financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Unified School District No. 200 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 my opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of Unified School District No. 200 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

I conducted my audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the *Kansas Municipal Audit and Accounting Guide*. My responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statement section of my report. I am required to be independent of Unified School District No. 200, and to meet my other ethical responsibilities, in accordance with the relevant ethical requirements relating to my audit. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my 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 Unified School District No. 200 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 Unified School District No. 200's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statement

My 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 my 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, I:

- 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 Unified School District No. 200'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 my judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Unified School District No. 200's ability to continue as a going concern for a reasonable period of time.

I am 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 I identified during the audit.

Supplementary Information

My 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 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 my 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.

Prior Year Comparative Analysis

I also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of Unified School District No. 200, Tribune, Kansas as of and for the year ended June 30, 2023 (not presented herein), and have issued my report thereon dated August 28, 2023, which contained an unmodified opinion on the basic financial statement. The 2023 basic financial statement and my accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link: https://admin.ks.gov/offices/accounts-reports/local-government/municipal-services. The 2023 actual column (2023 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures – actual and budget for the year ended June 30, 2024 (Schedule 2 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2023 comparative information 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 my 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.

James V. Myers
Certified Public Accountant

September 20, 2024

UNIFIED SCHOOL DISTRICT NO. 200
Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended June 30, 2024

Funds	Beginning Unencumbered Cash Balance	Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Governmental Type Funds:							
General Funds:							
General	$ 5	$ -	$ 2,579,052	$ 2,579,050	$ 7	$ 38,701	$ 38,708
Supplemental General	53,537	-	856,961	817,944	92,554	11,041	103,595
Special Purpose Funds:							
At Risk (4 Year Old)	20,000	-	42,184	42,184	20,000	-	20,000
At Risk (K-12)	85,000	-	330,904	330,904	85,000	-	85,000
Bilingual Education	-	-	75,835	75,835	-	-	-
Capital Outlay	709,047	-	466,485	278,659	896,873	1,317	898,190
Driver Training	19,081	-	6,095	5,774	19,402	-	19,402
Food Service	61,288	-	164,211	175,741	49,758	-	49,758
Professional Development	20,146	-	1,000	1,078	20,068	-	20,068
Special Education	218,319	-	268,074	270,541	215,852	-	215,852
Career & Postsecondary Education	-	-	74,084	74,084	-	-	-
KPERS Special Retirement Contribution	-	-	261,041	261,041	-	-	-
Gifts & Grants	-	-	228,451	94,581	133,870	-	133,870
Contingency Reserve	208,030	-	-	-	208,030	-	208,030
Textbook Rental	37,706	-	21,336	9,070	49,972	-	49,972
Title I	-	-	58,481	58,481	-	-	-
Title II-A	-	-	6,905	6,905	-	-	-
REAP Federal Grant	-	-	20,813	20,813	-	20,813	20,813
Title IV	-	-	12,455	12,455	-	-	-
ESSER	-	-	35,860	35,860	-	-	-
KDHE Federal Grant	(75,499)	-	280,239	223,411	(18,671)	-	(18,671)
District Activity Funds - Schedule 4	44,302	-	113,509	116,489	41,322	-	41,322
Bond and Interest Funds:							
Bond and interest	448,383	-	649,023	633,906	463,500	-	463,500
Total Reporting Entity (excluding Agency Funds)	$ 1,849,345	$ -	$ 6,552,998	$ 6,124,806	$ 2,277,537	$ 71,872	$ 2,349,409

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

UNIFIED SCHOOL DISTRICT NO. 200
Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended June 30, 2024

Composition of Cash:	
Checking Account	$ 333,647
School Checking Account	84,420
Savings Account	1,772,940
Petty Cash	1,400
Cash on Hand	100
Certificates of Deposit	200,000
School Certificates of Deposit	51,452
Total Cash	$ 2,443,959
Agency Funds per Schedule 3	(94,550)
Total Reporting Entity (Excluding Agency Funds)	$ 2,349,409

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

UNIFIED SCHOOL DISTRICT NO. 200
TRIBUNE, KANSAS
NOTES TO THE FINANCIAL STATEMENT
For the Year Ended June 30, 2024

Note 1: Summary of Significant Accounting Policies

A. Municipal Financial Reporting Entity
Unified School District No. 200 (USD 200), Tribune, Kansas, is a municipal corporation governed by an elected seven-member board. This financial statement presents USD 200, the primary government. USD 200 does not have any related municipal entities.

B. 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.

USD 200 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 USD 200 to use the regulatory basis of accounting.

C. Regulatory basis fund types
A fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations. The following fund types are used by USD 200:

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

Note 1: Summary of Significant Accounting Policies (continued)

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

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

Trust Funds – 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 Funds – used to report assets held by the municipal reporting entity in a purely custodial capacity (payroll clearing fund, student organizations, etc.).

D. Cash and investments

USD 200 pools cash resources of its various funds in order to facilitate the management of cash. Cash applicable to a particular fund is readily identifiable. The balance in the pooled cash accounts is available to meet current operating requirements. Cash in excess of current requirements is invested in interest-bearing deposits and disclosed as part of USD 200's cash balances. Unless specifically designated, all interest income is credited to the Capital Outlay Fund.

E. Property taxes

Collection of current year property tax by the County Treasurer is not completed, apportioned or distributed to USD 200 until the succeeding year, such procedures being in conformity with governing state statutes. Consequently, current year property taxes receivable are not available as a resource that can be used to finance the current year operations of USD 200; and therefore, are not susceptible to accrual.

Property taxes are collected and remitted to USD 200 by the county government. Taxes levied annually on November 1 are due one-half by December 20 and one half by May 10. Tax payments are recognized as revenue in the year received. Delinquent tax payments are recognized as revenue in the year received.

F. Interfund transactions

Quasi-external transactions (i.e., transactions that would be treated as receipts or expenditures if they involved organizations external to the governmental unit, such as internal service fund billings to departments) are accounted for as receipts or expenditures. Transactions that constitute reimbursements to a fund for expenditures initially made from it that are properly applicable to another fund, are

Note 1: Summary of Significant Accounting Policies (continued)

recorded as expenditures in the reimbursing fund and as reductions of expenditures in the fund that is reimbursed.

All other interfund transactions, except quasi-external transactions and reimbursements, are reported as transfers.

G. Reimbursements
A reimbursement is an expenditure initially made in one fund, but properly attributable to another fund. For example, it is common for the general fund to pay a vendor's bill and have portions of it reimbursed by other funds. In accounting for such reimbursements, USD 200 records an expenditure in the reimbursing fund, and a reduction of expenditure in the reimbursed fund, following the authoritative guidance provided under KMAAG regulatory basis accounting.

H. Restricted Assets
These assets consist of cash and short-term investments restricted for Agency Funds.

I. Use of Estimates
The preparation of financial statements on a prescribed basis of accounting that demonstrates compliance with the cash basis and budget laws of the State of Kansas requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

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:

1. Preparation of the budget for the succeeding calendar year on or before August 1st.
2. Publication in local newspaper on or before August 5th of the proposed budget and notice of public hearing on the budget.
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 USD 200 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. USD 200 did hold a revenue neutral rate hearing for this year.

Note 2: Budgetary Information (continued)

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 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 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 USD 200 for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budget expenditure authority lapses at year end.

A legal operating budget is not required for capital project funds, fiduciary funds, permanent funds and the following special revenue funds:

Contingency reserve
Textbook rental
Title I
Title II-A
REAP federal grant
Title IV
ESSER
KDHE federal grant
Athletic gate receipts
School projects

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

Note 3: Deposits & Investments

K.S.A. 9-1401 establishes the depositories which may be used by USD 200. The statute requires banks eligible to hold USD 200's funds have a main or branch bank in the county in which USD 200 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. USD 200 has no other policies that would further limit interest rate risk.

K.S.A. 12-1675 limits USD 200'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. USD 200 has no other investment policy that would further limit its investment choices.

Concentration of credit risk

State statutes place no limit on the amount USD 200 may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405. USD 200's allocation of investments as of June 30, 2024 is 100% guaranteed investment contracts secured by U.S. Treasury and Agencies.

Custodial credit risk – deposits

Custodial credit risk is the risk that in the event of a bank failure, USD 200's deposits may not be returned to it. State statutes require USD 200'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%. USD 200 does not use designated "peak periods". All deposits were legally secured at June 30, 2024.

At June 30, 2024, USD 200's carrying amount of deposits was $2,443,959 and the bank balance was $2,577,968. The bank balance was held by two banks resulting in a concentration of credit risk. Of the bank balance, $500,000 was covered by federal depository insurance and $2,077,968 was collateralized with securities held by the pledging financial institutions' agents in USD 200'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, USD 200 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.

Note 4: Compensated Absences

USD 200's policy with regard to vacation leave does not provide for accumulation of benefits from one year to the next. All employees on permanent status earn discretionary leave at the rate of 13 days per year with a maximum accumulation of 90 days. Upon resignation effective at the end of the school year, a permanent status employee shall be paid for all unused discretionary leave up to 90 days at the rate of $25 per day for non-retirees and $35 per day for retirees. A permanent status employee, after accumulating 90 days of discretionary leave and not using all of the current year's 13 days, shall be paid for one-half of the unused discretionary leave days at the rate paid to certified substitute teachers (current rate is $120/day). The total potential liability for discretionary leave is reflected in Footnote 15.

Note 5: Defined Benefit Pension Plan

Plan Description. USD 200 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 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.

Note 5: Defined Benefit Pension Plan (continued)

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 USD 200 employees. USD 200 is responsible for the employer's portion of the cost for retired USD 200 employees. USD 200 received and remitted amounts equal to the statutory contribution rate, which totaled $261,041 for the year ended June 30, 2024.

Net Pension Liability. At June 30, 2024, USD 200's proportionate share of the collective net pension liability reported by KPERS was $2,360,496. 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. USD 200's proportion of the net pension liability was based on the ratio of USD 200's contributions to KPERS, relative to the total employer and non-employer contributions of the State/School subgroup within KPERS for the fiscal year ended June 30, 2023. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in these financial statements.

Note 5: Defined Benefit Pension Plan (continued)

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 publically available on the website at www.kpers.org or can be obtained as described above.

Note 6: Deferred Compensation Plan

USD 200 employees may participate in a deferred compensation plan created in accordance with Internal Revenue Code Section 457. Participation is on a voluntary payroll deduction basis. The plan permits deferral of compensation until future years. According to the plan, the deferred compensation is not available to employees until termination, retirement, death, or in the case of limited specific circumstances.

All amounts of compensation deferred under the plan, all property and rights purchased with those amounts, and all income that is attributable to those amounts, property, or rights, are (until paid or made available to the employee or other beneficiary) solely the property and rights of USD 200 (without being restricted to the provisions of benefits under the plan), subject only to the general creditors of USD 200 in an amount equal to the fair market value of the deferred account for each participant.

As of June 30, 2024, the market value of the amount on deposit with the plan was $100,380.

Note 7: Contingencies

In the normal course of operations, USD 200 participates in various federal and state grant programs. The 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 reimbursements 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.

Note 8: Risk Management

USD 200 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. These risks are covered by commercial insurance purchased from independent third parties. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three years.

Note 9: Compliance with Kansas Statutes

There were no compliance issues for USD 200 for the year ending June 30, 2024.

Note 10: Interfund Transfers

Operating transfers were as follows:

From	To	Statutory Authority	Amount
General	At Risk (4 Yr Old)	72-6428	$ 10,544
General	At Risk (K-12)	72-6428	$234,689
General	Bilingual Education	72-6428	$ 22,395
General	Capital Outlay	72-6428	$114,000
General	Career/Postsec. Ed	72-6428	$ 16,583
General	Cont. Reserve	72-6428	$ ---
General	Driver Training	72-6428	$ 1,000
General	Food Service	72-6428	$ 12,000
General	Professional Dev	72-6428	$ 1,000
General	Special Education	72-6428	$219,676
Supp. General	At Risk (4 Yr Old)	72-6433	$ 31,640
Supp. General	At Risk (K-12)	72-6433	$ 96,215
Supp. General	Bilingual Education	72-6433	$ 53,440
Supp. General	Career/Postsec. Ed	72-6433	$ 49,818
Supp. General	Driver Training	72-6433	$ ---
Supp. General	Food Service	72-6433	$ 13,659
Supp. General	Professional Dev	72-6433	$ ---
Supp. General	Special Education	72-6433	$ 38,000
Title IV	Title I	Federal Funds	$ 12,455
Total			$927,114

Note 11: Other Post Employment Benefits

As provided by K.S.A.12-5040, USD 200 allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, USD 200 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 these financial statements.

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. There is no cost to USD 200 under this program.

Note 12: Qualified School Construction Bonds

In fiscal year June 30, 2011, the District was awarded Qualified School Construction Bonds and the voters of the District approved issuance of the bonds. The bonds are subsidized by the federal government. The District will make semi-annual interest payments and an annual sinking fund deposit. The sinking fund deposit payments will be held at Security Bank of Kansas City. The annual interest and sinking fund deposit payments are illustrated in Note 15. The District will receive a bond credit in March & September of each year until September 1, 2025.

Note 13: Evaluation of Subsequent Events

A bond election passed on May 24, 2024 to approve $4.6 million to construct, furnish, equip and acquire improvements, additions and renovations to USD 200's Elementary and Junior/Senior High School facility, including safety and security improvements, playground improvements, locker room additions and renovations, a gymnasium addition, and ADA improvements.

The organization has evaluated subsequent events through September 20, 2024, the date which the financial statement was available to be issued.

Note 14: Long-Term Debt

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

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
General Obligation Bonds:									
Series 2011	6.026%	4/1/2011	4,810,000	09/01/2025	$ 896,681	$ -	$ 295,630	$ 601,051	$ 289,851
Finance Leases:									
Track	4.00%	8/11/2022	880,000	10/01/2032	802,994	-	66,539	736,455	31,461
Total Contractual Indebtedness					$ 1,699,675	$ -	$ 362,169	$ 1,337,506	$ 321,312
Compensated Absences					26,250	236	-	26,486	-
Total Long-Term Debt					$ 1,725,925	$ 236	$ 362,169	$ 1,363,992	$ 321,312

Note 14: Long-Term Debt (continued)

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

Issue	06/30/2025	06/30/2026	06/30/2027	06/30/2028	06/30/2029	2030 - 2034	2035 - 2039	Total
Principal:								
General obligation bonds	$ 298,882	$ 302,169	$ -	$ -	$ -	$ -	$ -	$ 601,051
Finance leases	69,227	72,024	74,934	77,961	81,111	361,198	-	736,455
Total Principal	$ 368,109	$ 374,193	$ 74,934	$ 77,961	$ 81,111	$ 361,198	$ -	$ 1,337,506
Interest:								
General obligation bonds	$ 289,851	$ 144,925	$ -	$ -	$ -	$ -	$ -	$ 434,776
Finance leases	28,773	25,976	23,066	20,039	16,889	32,425	-	147,168
Total Interest	$ 318,624	$ 170,901	$ 23,066	$ 20,039	$ 16,889	$ 32,425	$ -	$ 581,944
Total Principal and Interest	$ 686,733	$ 545,094	$ 98,000	$ 98,000	$ 98,000	$ 393,623	$ -	$ 1,919,450

REGULATORY REQUIRED SUPPLEMENTAL INFORMATION

Schedule 1

UNIFIED SCHOOL DISTRICT NO. 200
Summary of Expenditures - Actual and Budget (Budgeted Funds Only)
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)	
Governmental Fund Types:							
General Funds:							
General	$ 2,694,605	$ (152,131)	$ 36,583	$ 2,579,057	$ 2,579,050	$ (7)	
Supplemental General	818,745	(3,041)	2,609	818,313	817,944	(369)	
Special Purpose Funds:							
At Risk (4 Year Old)	50,000	-	-	50,000	42,184	(7,816)	
At Risk (K-12)	460,000	-	-	460,000	330,904	(129,096)	
Bilingual Education	115,000	-	-	115,000	75,835	(39,165)	
Capital Outlay	980,612	-	-	980,612	278,659	(701,953)	
Driver Training	11,800	-	-	11,800	5,774	(6,026)	
Food Service	330,815	-	-	330,815	175,741	(155,074)	
Professional Development	35,146	-	-	35,146	1,078	(34,068)	
Special Education	478,319	-	-	478,319	270,541	(207,778)	
Career & Postsecondary Education	80,000	-	-	80,000	74,084	(5,916)	
KPERS Special Retirement Contribution	284,590	-	-	284,590	261,041	(23,549)	
Gifts and Grants	16,000	-	-	16,000	94,581	78,581	*
Bond and Interest Funds:							
Bond and interest	637,602	-	-	637,602	633,906	(3,696)	

* Exempt from budget law per K.S.A. 72-8210

UNIFIED SCHOOL DISTRICT NO. 200
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes				
Mineral Production Tax	$ 12,142	$ 8,287	$ 15,000	$ (6,713)
State Aid				
General State Aid	2,268,296	2,374,506	2,508,817	(134,311)
Special Education Aid	152,251	159,676	170,783	(11,107)
Reimbursements	44,192	36,583	-	36,583
Total Receipts	$ 2,476,881	$ 2,579,052	$ 2,694,600	$ (115,548)
Expenditures:				
Instruction	$ 1,289,240	$ 1,300,513	$ 1,365,000	$ (64,487)
Student Support	60,919	61,033	110,100	(49,067)
Instructional Support	16,441	18,352	-	18,352
General Administration	159,127	170,511	171,300	(789)
School Administration	210,100	221,249	226,950	(5,701)
Operations and Maintenance	10	-	-	-
Operations and Maintenance (Trans)	1,865	1,668	6,500	(4,832)
Student Transportation Services	164,916	173,837	209,755	(35,918)
Transfer to At Risk (K-12)	243,867	234,689	275,000	(40,311)
Transfer to At Risk (4 Year Old)	11,273	10,544	15,000	(4,456)
Transfer to Bilingual Education Fund	14,276	22,395	50,000	(27,605)
Transfer To Capital Outlay	71,955	114,000	-	114,000
Transfer to Career/Postsecond Ed Fund	14,639	16,583	30,000	(13,417)
Transfer to Contingency Reserve	-	-	-	-
Transfer to Driver Training	2,000	1,000	-	1,000
Transfer to Food Service Fund	-	12,000	30,000	(18,000)
Transfer to Professional Dev Fund	4,500	1,000	5,000	(4,000)

Schedule 2-A

UNIFIED SCHOOL DISTRICT NO. 200
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)
Transfer to Special Education Fund	211,751	219,676	200,000	19,676
Adjustment to Comply with Legal Max	-	-	(152,131)	152,131
Legal General Fund Budget	$ 2,476,879	$ 2,579,050	$ 2,542,474	$ 36,576
Adjustment for Qualifying Budget Credits Reimbursements	-	-	36,583	(36,583)
Total Expenditures	$ 2,476,879	$ 2,579,050	$ 2,579,057	$ (7)
Receipts Over (Under) Expenditures	$ 2	$ 2		
Unencumbered Cash, Beginning	3	5		
Unencumbered Cash, Ending	$ 5	$ 7		

UNIFIED SCHOOL DISTRICT NO. 200
Supplemental General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance-Over (Under)
Receipts				
Taxes				
Ad Valorem Property Tax	$ 684,784	$ 799,313	$ 719,199	$ 80,114
Delinquent Tax	5,299	12,374	10,529	1,845
Antique Tax	267	261	-	261
Commercial Vehicle Tax	831	617	604	13
Motor Vehicle Tax	37,559	39,727	34,175	5,552
Recreational Vehicle Tax	577	462	701	(239)
16/20M Tax	1,295	1,598	-	1,598
Reimbursements	-	2,609	-	2,609
Total Receipts	$ 730,612	$ 856,961	$ 765,208	$ 91,753
Expenditures				
Instruction	$ 58,653	$ 61,896	$ 15,000	$ 46,896
General Administration	1,423	1,194	2,000	(806)
Operations and Maintenance	423,958	472,082	496,745	(24,663)
Transfer to At Risk (K-12)	92,061	96,215	100,000	(3,785)
Transfer to At Risk (4 Year Old)	34,368	31,640	15,000	16,640
Transfer to Bilingual Education Fund	64,215	53,440	65,000	(11,560)
Transfer to Career/Postsecond Ed Fund	44,313	49,818	50,000	(182)
Transfer to Driver Training Fund	-	-	-	-
Transfer to Food Service Fund	13,270	13,659	20,000	(6,341)
Transfer to Professional Dev Fund	-	-	10,000	(10,000)
Transfer to Special Education	35,500	38,000	45,000	(7,000)
Adjustment to Comply with Legal Max	-	-	(3,041)	3,041
Legal Supplemental Fund Budget	$ 767,761	$ 817,944	$ 815,704	$ 2,240

Schedule 2-B

UNIFIED SCHOOL DISTRICT NO. 200
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)
Adjustment for Qualifying Budget Credits Reimbursements	-	-	2,609	(2,609)
Total Expenditures	$ 767,761	$ 817,944	$ 818,313	$ (369)
Receipts Over (Under) Expenditures	$ (37,149)	$ 39,017		
Unencumbered Cash, Beginning	90,645	53,537		
Prior Year Cancelled Encumbrances	41	-		
Unencumbered Cash, Ending	$ 53,537	$ 92,554		

Schedule 2-C

UNIFIED SCHOOL DISTRICT NO. 200
At Risk Fund (4 Year Old)
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				
Transfer from General Fund	$ 11,273	$ 10,544	$ 15,000	$ (4,456)
Transfer from Supplemental General	34,368	31,640	15,000	16,640
Total Receipts	$ 45,641	$ 42,184	$ 30,000	$ 12,184
Expenditures				
Instruction	$ 45,641	$ 42,184	$ 50,000	$ (7,816)
Receipts Over (Under) Expenditures	$ -	$ -		
Unencumbered Cash, Beginning	20,000	20,000		
Unencumbered Cash, Ending	$ 20,000	$ 20,000		

Schedule 2-D

UNIFIED SCHOOL DISTRICT NO. 200
At Risk Fund (K-12)
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				
Transfer from General Fund	$ 243,867	$ 234,689	$ 275,000	$ (40,311)
Transfer from Supplemental General	92,061	96,215	100,000	(3,785)
Total Receipts	$ 335,928	$ 330,904	$ 375,000	$ (44,096)
Expenditures				
Instruction	$ 335,928	$ 330,904	$ 460,000	$ (129,096)
Receipts Over (Under) Expenditures	$ -	$ -		
Unencumbered Cash, Beginning	85,000	85,000		
Unencumbered Cash, Ending	$ 85,000	$ 85,000		

Schedule 2-E

UNIFIED SCHOOL DISTRICT NO. 200
Bilingual Education Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance-Over (Under)
Receipts				
Transfer from General Fund	$ 14,276	$ 22,395	$ 50,000	$ (27,605)
Transfer from Supplemental General	64,215	53,440	65,000	(11,560)
Total Receipts	$ 78,491	$ 75,835	$ 115,000	$ (39,165)
Expenditures				
Instruction	$ 78,491	$ 75,835	$ 115,000	$ (39,165)
Receipts Over (Under) Expenditures	$ -	$ -		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	$ -	$ -		

UNIFIED SCHOOL DISTRICT NO. 200
Capital Outlay Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance-Over (Under)
Receipts				
Taxes				
Ad Valorem Property Tax	$ 268,885	$ 267,596	$ 253,024	$ 14,572
Delinquent Tax	1,883	5,069	4,111	958
Antique Tax	110	108	-	108
Commercial Vehicle Tax	344	242	245	(3)
Motor Vehicle Tax	15,467	16,141	13,900	2,241
Recreational Vehicle Tax	237	188	285	(97)
16/20M Tax	532	663	-	663
Donations	-	4,000	-	4,000
Interest	41,272	56,841	-	56,841
Reimbursements	12,774	1,637	-	1,637
Rental Income	11,000	-	-	-
Sale of Asset	-	-	-	-
Transfer from General	71,955	114,000	-	114,000
Total Receipts	$ 424,459	$ 466,485	$ 271,565	$ 194,920
Expenditures				
Instruction	$ -	$ 7,470	$ 124,912	$ (117,442)
Operations and Maintenance	47,980	71,564	70,100	1,464
Operations and Maintenance (Trans)	99,290	69,667	200,000	(130,333)
Vehicle and Maintenance Services	-	-	70,600	(70,600)
Facility Acquisition & Const. Service	876,294	129,958	515,000	(385,042)
Total Expenditures	$ 1,023,564	$ 278,659	$ 980,612	$ (701,953)
Receipts Over (Under) Expenditures	$ (599,105)	$ 187,826		
Unencumbered Cash, Beginning	1,308,152	709,047		
Unencumbered Cash, Ending	$ 709,047	$ 896,873		

Schedule 2-G

UNIFIED SCHOOL DISTRICT NO. 200
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 Revenue	$ 2,125	$ 2,775	$ -	$ 2,775
State Aid	1,260	2,320	4,050	(1,730)
Transfer from General	2,000	1,000	-	1,000
Transfer from Supplemental General	-	-	-	-
Total Receipts	$ 5,385	$ 6,095	$ 4,050	$ 2,045
Expenditures				
Instruction	$ 5,806	$ 5,774	$ 6,800	$ (1,026)
Operations and Maintenance	-	-	5,000	(5,000)
Total Expenditures	$ 5,806	$ 5,774	$ 11,800	$ (6,026)
Receipts Over (Under) Expenditures	$ (421)	$ 321		
Unencumbered Cash, Beginning	19,502	19,081		
Unencumbered Cash, Ending	$ 19,081	$ 19,402		

Schedule 2-H

UNIFIED SCHOOL DISTRICT NO. 200
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)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance-Over (Under)
Receipts				
Charges for Services	$ 55,421	$ 48,987	$ 95,235	$ (46,248)
Federal Sources	99,568	88,434	122,852	(34,418)
Miscellaneous Revenue	-	-	-	-
State Aid	1,171	1,131	1,440	(309)
Transfer from General Fund	-	12,000	30,000	(18,000)
Transfer from Supplemental General	13,270	13,659	20,000	(6,341)
Total Receipts	$ 169,430	$ 164,211	$ 269,527	$ (105,316)
Expenditures				
Operations and Maintenance	$ -	$ 4,000	$ -	$ 4,000
Food Service Operation	165,338	171,741	330,815	(159,074)
Total Expenditures	$ 165,338	$ 175,741	$ 330,815	$ (155,074)
Receipts Over (Under) Expenditures	$ 4,092	$ (11,530)		
Unencumbered Cash, Beginning	57,196	61,288		
Unencumbered Cash, Ending	$ 61,288	$ 49,758		

UNIFIED SCHOOL DISTRICT NO. 200
Professional Development Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance-Over (Under)
Receipts				
Transfer from General Fund	$ 4,500	$ 1,000	$ 5,000	$ (4,000)
Transfer from Supplemental General	-	-	10,000	(10,000)
Total Receipts	$ 4,500	$ 1,000	$ 15,000	$ (14,000)
Expenditures				
Instructional Support	$ 5,105	$ 1,078	$ 35,146	$ (34,068)
Receipts Over (Under) Expenditures	$ (605)	$ (78)		
Unencumbered Cash, Beginning	20,751	20,146		
Unencumbered Cash, Ending	$ 20,146	$ 20,068		

UNIFIED SCHOOL DISTRICT NO. 200
Special Education Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance-Over (Under)
Receipts				
Federal Aid	$ 4,611	$ -	$ -	$ -
Miscellaneous Revenue	11,188	10,398	15,000	(4,602)
Transfer from General Fund	211,751	219,676	200,000	19,676
Transfer from Supplemental General	35,500	38,000	45,000	(7,000)
Total Receipts	$ 263,050	$ 268,074	$ 260,000	$ 8,074
Expenditures				
Instruction	$ 262,938	$ 270,541	$ 478,319	$ (207,778)
Receipts Over (Under) Expenditures	$ 112	$ (2,467)		
Unencumbered Cash, Beginning	218,207	218,319		
Unencumbered Cash, Ending	$ 218,319	$ 215,852		

Schedule 2-K

UNIFIED SCHOOL DISTRICT NO. 200
Career and Postsecondary Education Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance-Over (Under)
Receipts				
Federal Aid	$ -	$ 6,183	$ -	$ 6,183
Miscellaneous Revenue	1,500	1,500	-	1,500
Transfer from General	14,639	16,583	30,000	(13,417)
Transfer from Supplemental General	44,313	49,818	50,000	(182)
Total Receipts	$ 60,452	$ 74,084	$ 80,000	$ (5,916)
Expenditures				
Instruction	$ 60,452	$ 74,084	$ 80,000	$ (5,916)
Receipts Over (Under) Expenditures	$ -	$ -		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	$ -	$ -		

Schedule 2-L

UNIFIED SCHOOL DISTRICT NO. 200
KPERS Special Retirement Contribution Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance-Over (Under)
Receipts				
State Sources	$ 258,718	$ 261,041	$ 284,590	$ (23,549)
Expenditures				
Instruction	$ 175,584	$ 187,254	$ 183,090	$ 4,164
Student Support	12,500	11,000	15,000	(4,000)
Instructional Support	-	-	-	-
General Administration	12,500	11,000	15,000	(4,000)
School Administration	18,500	15,287	20,000	(4,713)
Operations & Maintenance	14,500	13,500	16,500	(3,000)
Student Transportation	17,134	16,000	20,000	(4,000)
Food Service	8,000	7,000	15,000	(8,000)
Total Expenditures	$ 258,718	$ 261,041	$ 284,590	$ (23,549)
Receipts Over (Under) Expenditures	$ -	$ -		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	$ -	$ -		

UNIFIED SCHOOL DISTRICT NO. 200
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	Variance-Over (Under)
Receipts				
Contributions/Donations	$ 6,000	$ -	$ 16,000	$ (16,000)
Coop Reimbursement	9,000	-	-	-
Federal Aid	-	-	-	-
Grant Income	-	228,209	-	228,209
State Aid	620	242	-	242
Total Receipts	$ 15,620	$ 228,451	$ 16,000	$ 212,451
Expenditures				
Instruction	$ -	$ 86,476	$ -	$ 86,476
Operations and Maintenance	15,620	8,105	16,000	(7,895)
Total Expenditures	$ 15,620	$ 94,581	$ 16,000	$ 78,581
Receipts Over (Under) Expenditures	$ -	$ 133,870		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	$ -	$ 133,870		

UNIFIED SCHOOL DISTRICT NO. 200
Bond and Interest Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance-Over (Under)
Receipts				
Taxes				
Ad Valorem Property Tax	$ 375,952	$ 375,448	$ 357,228	$ 18,220
Delinquent Tax	2,778	7,227	5,756	1,471
Antique Tax	134	153	-	153
Commercial Vehicle Tax	481	341	355	(14)
Motor Vehicle Tax	20,300	23,325	20,099	3,226
Recreational Vehicle Tax	308	273	412	(139)
16/20M Tax	657	971	-	971
Federal Tax Credit	239,982	241,285	240,000	1,285
Total Receipts	$ 640,592	$ 649,023	$ 623,850	$ 25,173
Expenditures				
Principal	$ 341,455	$ 341,305	$ 345,000	$ (3,695)
Interest	289,851	289,851	289,852	(1)
Commission, Postage, Miscellaneous	2,750	2,750	2,750	-
Total Expenditures	$ 634,056	$ 633,906	$ 637,602	$ (3,696)
Receipts Over (Under) Expenditures	$ 6,536	$ 15,117		
Unencumbered Cash, Beginning	441,847	448,383		
Unencumbered Cash, Ending	$ 448,383	$ 463,500		

Schedule 2-O

UNIFIED SCHOOL DISTRICT NO. 200
Contingency Reserve Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

	Prior Year Actual	Current Year Actual
Receipts		
Transfer from General	$ -	$ -
Expenditures		
Contractual Services	$ -	$ -
Receipts Over (Under) Expenditures	$ -	$ -
Unencumbered Cash, Beginning	208,030	208,030
Unencumbered Cash, Ending	$ 208,030	$ 208,030

Schedule 2-P

UNIFIED SCHOOL DISTRICT NO. 200
Textbook Rental Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

	Prior Year Actual	Current Year Actual
Receipts		
Book Rental Fees	$ 20,802	$ 21,336
Expenditures		
Instruction	$ 26,436	$ 9,070
Receipts Over (Under) Expenditures	$ (5,634)	$ 12,266
Unencumbered Cash, Beginning	43,340	37,706
Unencumbered Cash, Ending	$ 37,706	$ 49,972

Schedule 2-Q

UNIFIED SCHOOL DISTRICT NO. 200
Title I Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

	Prior Year Actual	Current Year Actual
Receipts		
Federal Aid	$ 46,423	$ 46,026
Transfer from Title IV	12,339	12,455
Total Receipts	$ 58,762	$ 58,481
Expenditures		
Instruction	$ 58,762	$ 58,481
Receipts Over (Under) Expenditures	$ -	$ -
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ -

Schedule 2-R

UNIFIED SCHOOL DISTRICT NO. 200
Title II-A Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

	Prior Year Actual	Current Year Actual
Receipts		
Federal Aid	$ 7,921	$ 6,905
Expenditures		
Instruction	$ 7,921	$ 6,905
Receipts Over (Under) Expenditures	$ -	$ -
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ -

Schedule 2-S

UNIFIED SCHOOL DISTRICT NO. 200
REAP Federal Grant Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

	Prior Year Actual	Current Year Actual
Receipts		
Federal Aid	$ 17,673	$ 20,813
Expenditures		
Project Expense	$ 17,673	$ 20,813
Receipts Over (Under) Expenditures	$ -	$ -
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ -

Schedule 2-T

UNIFIED SCHOOL DISTRICT NO. 200
Title IV Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

	Prior Year Actual	Current Year Actual
Receipts		
Federal Aid	$ 12,339	$ 12,455
Expenditures		
Transfer to Title I	$ 12,339	$ 12,455
Receipts Over (Under) Expenditures	$ -	$ -
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ -

Schedule 2-U

UNIFIED SCHOOL DISTRICT NO. 200
ESSER Act Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

	Prior Year Actual	Current Year Actual
Receipts		
Federal Aid	$ 481,422	$ 35,860
Expenditures		
Instruction	$ 10,200	$ 35,860
Operation & Maintenance	445,392	-
Total Expenditures	$ 455,592	$ 35,860
Receipts Over (Under) Expenditures	$ 25,830	$ -
Unencumbered Cash, Beginning	(25,830)	-
Unencumbered Cash, Ending	$ -	$ -

Schedule 2-V

UNIFIED SCHOOL DISTRICT NO. 200
KDHE Federal Grant Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

	Prior Year Actual	Current Year Actual
Receipts		
Federal Aid	$ 97,862	$ 280,239
Expenditures		
Instruction	$ 58,877	$ 175,036
Student Support	69,917	48,375
Total Expenditures	$ 128,794	$ 223,411
Receipts Over (Under) Expenditures	$ (30,932)	$ 56,828
Unencumbered Cash, Beginning	(44,941)	(75,499)
Prior Year Cancelled Encumbrances	374	-
Unencumbered Cash, Ending	$ (75,499)	$ (18,671)

Schedule 3

UNIFIED SCHOOL DISTRICT NO. 200
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 2024	$ 5,222	$ 1,446	$ 6,668	$ -
Class of 2025	5,604	9,130	10,526	4,208
Class of 2026	3,499	4,856	1,407	6,948
Class of 2027	-	11,541	6,935	4,606
Class of 2028	-	252	252	-
Archery	1,142	-	-	1,142
Art Club/Art	479	-	-	479
Bond Campaign	-	500	261	239
Book Fair	-	1,355	1,351	4
Box Tops	500	-	-	500
Cheerleaders	4,919	2,975	7,648	246
Child in Need	1,347	-	314	1,033
Computer	145	-	-	145
Computer Science	226	250	330	146
Digital Ad	1,299	750	665	1,384
Digital Design	310	250	-	560
Drama Club	1,896	-	-	1,896
Diana Daniels Memorial	-	2,000	495	1,505
FACS	-	2,129	1,631	498
Federal Program	441	-	201	240
FFA	2,304	38,031	36,683	3,652
Honor Card/Alternative Days	6,664	1,320	2,284	5,700
Impacting	207	584	403	388
Music	3,061	50	581	2,530
National Honor Society	442	-	-	442
Quiz Bowl	13	200	-	213
Richard Kysar Music Memorial	-	1,390	59	1,331
Robert Brandl Memorial	3,353	500	3,106	747
S.A.D.D.	789	-	-	789
Scholarship Fund	25,488	20	-	25,508
School Donations	775	-	-	775
School Play	1,290	-	-	1,290
Sign Donations	2,603	-	-	2,603
Staff	717	933	557	1,093

Schedule 3

UNIFIED SCHOOL DISTRICT NO. 200
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 (continued)				
State XC/Track Champ Sign	-	7,250	2,530	4,720
Student Assistance	939	-	-	939
Student Council	927	3,570	4,277	220
Trap Shoot Club	11,064	10,639	10,334	11,369
YEC	754	250	307	697
Jr. High School				
Jr. High Cheerleaders	285	1,981	1,015	1,251
Jr. High Field Studies	696	1,906	1,514	1,088
Jr. High Stuco	208	968	527	649
Quiz Bowl	114	-	-	114
Science	634	-	-	634
Grade School				
Fifth Grade	46	110	156	-
Fourth Grade	77	77	154	-
Kindergarten	4	-	-	4
Music	14	-	-	14
Third Grade	11	-	-	11
Total	90,508	107,213	103,171	94,550

UNIFIED SCHOOL DISTRICT NO. 200
District Activity Funds
Schedule of Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis
For the Year Ended June 30, 2024

Fund	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Gate Receipts						
Athletics	$ 38,880	$ 81,829	$ 82,107	$ 38,602	$ -	$ 38,602
Concessions	5,422	30,075	32,777	2,720	-	2,720
Total Gate Receipts	$ 44,302	$ 111,904	$ 114,884	$ 41,322	$ -	$ 41,322
School Projects						
Yearbook	-	1,605	1,605	-	-	-
K.C. Handicap Child	-	-	-	-	-	-
Total School Projects	$ -	$ 1,605	$ 1,605	$ -	$ -	$ -
Total District Activity Funds	$ 44,302	$ 113,509	$ 116,489	$ 41,322	$ -	$ 41,322