UNIFIED SCHOOL DISTRICT NO. 484
Fredonia, Kansas

Independent Auditors' Report and
Regulatory Basis Financial Statement
With Supplementary Information

For the Year Ended June 30, 2024

Unified School District No. 484
Fredonia, Kansas
Regulatory Basis Financial Statement
For the Fiscal Year Ended June 30, 2024

TABLE OF CONTENTS

Item	Page Number
Independent Auditor's Report	1-4
Summary Statement of Receipts, Expenditures, and Unencumbered Cash – Regulatory Basis	5
Notes to the Financial Statement	6-14
SUPPLEMENTARY INFORMATION	
Schedule 1	
Summary of Expenditures - Actual and Budget – Regulatory Basis (Budgeted Funds Only)	16
Schedule 2	
Summary of Receipts and Expenditures - Individually Presented by Fund	
General Fund	17-19
Supplemental General Fund	20-21
Special Purpose Funds:	
Pre-School Aged At-Risk Fund	22
At Risk K-12 Fund	23
Virtual Education Fund	24
Capital Outlay Fund	25
Driver Training Fund	26
Food Service Fund	27
Professional Development Fund	28
Parent Education Fund	29
Special Education Fund	30
Career and Postsecondary Education Fund	31
Gifts and Grants Fund	32
KPERS Special Retirement Contribution Fund	33
Contingency Reserve Fund	34
Textbook and Student Material Revolving Fund	35
Recreation Commission Fund	36
Elementary and Secondary Schools Emergency Relief Fund	37
Medical Academy Fund	38
Title I Fund	39
KDHE COVID Testing Grant Fund	40
Title II Fund	41
Title IV-A Fund	42
Bond and Interest Funds:	
Bond and Interest Fund	43

Unified School District No. 484
Fredonia, Kansas
Regulatory Basis Financial Statement
For the Fiscal Year Ended June 30, 2024

TABLE OF CONTENTS

Item	Page Number
Schedule 3	
Schedule of Receipts and Disbursements - Agency Funds	44
Schedule 4	
Schedule of Receipts, Expenditures and Unencumbered Cash - District Activity Funds	45
APPENDIX A	
Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards	46-47
Independent Auditor's Report on Compliance for each Major Program and on Internal Control Over Compliance Required by the Uniform Guidance	48-50
Schedule of Findings and Questioned Costs	51-52
Schedule of Expenditures of Federal Awards	53

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INDEPENDENT AUDITORS' REPORT

Board of Education
Unified School District No. 484
Fredonia, Kansas

Adverse and Unmodified Opinions

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Unified School District No. 484, Fredonia, 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 matter discussed in the "Basis for Adverse and Unmodified Opinions" section of our report, the accompanying financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the District, as of June 30, 2024, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the District, as of June 30, 2024, and the aggregate receipts and expenditures for 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), the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and the *Kansas Municipal Audit and Accounting Guide*. Our responsibilities under those standards are further described in the "Auditor's Responsibilities for the Audit of the Financial Statement" section of our report. We are required to be independent of the District, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our 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.

Auditor's Responsibilities for the Audit of the Financial Statement

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

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statement.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the 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.

Other Matters

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, and schedule of regulatory basis receipts and expenditures-agency funds, and summary 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 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.

We 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. 484, Fredonia, Kansas, as of and for the year ended June 30, 2023 (not presented herein), and have issued our report thereon dated March 1, 2024, which contained an unmodified opinion on the basic financial statement. The 2023 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link https://admin.ks.gov/offices/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 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 our opinion, the 2023 comparative information is fairly stated in all material respects in relation to the 2023 basic financial statement as a whole, on the basis of accounting described in Note 1.

Other Supplementary Information

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

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated May 15, 2025, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

Rodney M. Burns, CPA, LLC

Rodney M. Burns, CPA, LLC
Certified Public Accountants

Chanute, Kansas
May 15, 2025

Unified School District No. 484
Summary Statement of Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis
For the Year Ended June 30, 2024

		Beginning Unencumbered Cash Balance	Beginning Balance Adjustment	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Governmental Type Funds:								
General		$		6,059,567	6,059,567		333,047	333,047
Supplemental General		71,942		2,007,780	1,970,148	109,574	32,217	141,791
Special Purpose:								
Pre-School Aged At-Risk		139,549		183,390	92,380	230,559	10,895	241,454
At Risk K-12		845,180		1,205,619	1,149,193	901,606	175,134	1,076,740
Virtual Education		17,718			1,601	16,117		16,117
Capital Outlay	(2)	767,747	13,874	785,697	623,535	943,783		943,783
Driver Training		37,956		28,453	17,159	49,250		49,250
Food Service		214,538		657,843	717,870	154,511		154,511
Professional Development		94,707		50,000	50,325	94,382	8,275	102,657
Parent Education Program		17,300		12,500	16,500	13,300		13,300
Special Education		705,130		1,076,247	963,853	817,524		817,524
Career and Postsecondary Education		204,468		111,551	176,124	139,895	11,330	151,225
Gifts and Grants		61,448		159,056	113,749	106,755	13,973	120,728
KPERS Special Retirement Contribution				647,295	647,295			
Contingency Reserve		390,949			365	390,584		390,584
Textbook and Student Material Revolving		165,869		17,065	4,162	178,772		178,772
Recreation Commission		8,249		107,955	116,204			
Elementary/Secondary School Emergency Relief		(522,844)		837,280	294,698	19,738	27,769	47,507
Medical Academy		3,464			279	3,185		3,185
Title I		25,302		77,345	222,600	(119,953)	17,004	(102,949)
KDHE COVID Testing Grant		(115,216)		416,337	286,914	14,207		14,207
Title II				16,488	31,441	(14,953)	5,180	(9,773)
Title IV-A				5,013	18,929	(13,916)		(13,916)
Gate Receipts		63,005		79,088	68,965	73,128		73,128
Special Projects		44,074		65,625	73,044	36,655		36,655
Bond and Interest:								
Bond and Interest		441,048		448,805	410,719	479,134		479,134
Total Primary Government	(1)	3,681,583	13,874	15,055,999	14,127,619	4,623,837	634,824	5,258,661

Composition of Cash:	
Certificates of Deposit	2,080,205
Demand Deposits	3,338,502
Due from Recreation Commission	12,783
Petty Cash Advance	200
Less: Agency Funds	(173,027)
Adjustment for Rounding	(2)
Total Primary Government (1)	5,258,661

(1) Excluding Agency Funds
(2) Beg Bal Adjust - Prior Year Encumbrances Cancelled

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

Note 1 Summary of Significant Accounting Policies

The financial statement and schedules of Unified School District No. 484, Fredonia, Kansas, have been prepared in order to show compliance with the cash basis and budget laws of the State of Kansas. The Governmental Accounting Standards Board is the principal standard setting body for establishing governmental accounting and financial reporting principles. The more significant of the District's accounting policies follow. Note 1 describes how the District's accounting policies differ from accounting principles generally accepted in the United States of America.

Reporting Entity

The District is a municipal corporation governed by an elected seven-member board. This financial statement presents Unified School District No. 484, and includes the primary government only, with no related municipal entities.

Basis of Accounting

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

The Kansas Municipal Audit and Accounting Guide 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 revenues 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 Kansas Municipal Audit and Accounting Guide 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.

Basis of Presentation

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 Regulatory Basis Fund Types comprise the financial activities of the District for the year ending June 30, 2024:

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

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

Bond 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.

Agency Funds -- funds used to report assets held by the municipal reporting entity in a purely custodial capacity.

Property Taxes

In accordance with governing state statutes, property taxes levied during the current year are a revenue source to be used to finance the budget of the ensuing year. Taxes are assessed on a calendar year basis and become a lien on the property on November 1 of each year. The County Treasurer is the tax collection agent for all taxing entities within the County. Property owners have the option of paying one-half or the full amount of the taxes levied on or before December 20 during the year levied with the balance to be paid on or before May 10 of the ensuing year. State statutes prohibit the County Treasurer from distributing taxes collected in the year levied prior to January 1 of the ensuing year. Consequently, for revenue recognition purposes, taxes levied during the current year are not due and receivable until the ensuing year. At December 31 such taxes are a lien on the property.

Reimbursed Expenses

K.S.A. 79-2934 provides that reimbursed expenditures, in excess of those budgeted, should be recorded as reductions in expenditures rather than as revenues. In the financial statements and budget comparison schedules presented in this report, reimbursements and refunds are recorded as revenues. The reimbursements are recorded as cash receipts when received by the District Treasurer and are often difficult to identify the exact expenditure which they are reimbursing. In funds showing expenditures in excess of the original adopted budget, reimbursements are added to the adopted budget as budget credits for comparison with the actual expenditures.

Pension Plan

Substantially all full-time District employees are members of the State of Kansas Public Employees Retirement System which is a multi-employer state-wide pension plan. Under Kansas State Law, the State of Kansas will fund all employer pension costs accrued; such costs to be funded are actuarially determined annually by the State.

Budgetary Information

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special revenue funds (unless specifically exempted by statute), debt service funds, and enterprise funds. The statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

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

If the municipality is holding a revenue neutral rate hearing, the budget timeline for adoption of the final budget has been adjusted to on or before September 20th. The municipality did hold a revenue neutral rate hearing for the year ending June 30, 2024.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. During the year ended June 30, 2024, the District did not have any such amendments.

Subsequent to adopting this budget, the State of Kansas cut the budgets of the General Fund and Supplemental General Fund to the legal maximum amounts of $6,056,739 and $1,969,948, respectively. The legal maximum budget amount is computed based on audited full-time equivalent enrollment.

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. Expenditures include disbursements, accounts payable, and encumbrances. Encumbrances are commitments by the municipality for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. All unencumbered appropriations (legal budget expenditure authority) lapse at year-end.
A legal operating budget is not required for capital project funds, trust funds, and the following special purpose funds of the District:

Gifts and Grants Fund
Contingency Reserve Fund
Textbook and Student Material Revolving Fund
Elementary/Secondary School Emergency Relief Fund
Medical Academy Fund
Title I Fund
KDHE COVID Testing Grant Fund
Title II Fund
Title IV-A Fund
Gate Receipts Fund
Special Projects Fund

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

Note 2 Deposits and Investments

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 and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The District has no other policies that would further limit interest rate risk.

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

Concentration of credit risk. State statutes place no limit on the amount the District may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405. The District had no investments at June 30, 2024 and held no investments throughout the year.

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

At June 30, 2024, the carrying amount of the District's deposits was $5,418,707 and the bank balance was $5,619,217. Of the bank balance, $549,620 was covered by federal depository insurance and the remaining $5,069,597 was collateralized with securities held by the pledging financial institutions' agents in the School'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.

Note 3 Long-term Debt

Changes in Long-Term Debt

On April 29, 2021, the District issued $1,860,000 in General Obligation Refunding Bonds. The proceeds of these bonds were placed into a trust account were used to call and retire $1,780,000 of the bonds from the outstanding 2013 G.O. Bonds, representing bonds which were originally scheduled to mature September 1, 2023 through September 1, 2028. These bonds were called and retired in full on September 29, 2021 by the Trustee.

Changes in long-term debt for the year ending June 30, 2024 were as follows:

Issue	Interest Rate	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:									
G.O. Refunding Bonds 2021	.30-1.33%	4/29/2021	1,860,000	9/01/2026	1,715,000		395,000	1,320,000	15,719
Contracted Liabilites:									
Early Retirement Program					-	117,106		117,106	-
Total Contractual Indebtedness					1,715,000	117,106	395,000	1,437,106	15,719

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

	G.O. Bonds		Early Retirement
	Principal	Interest	Plan
2024-25	$ 430,000	12,913	31,384
2025-26	460,000	8,456	31,384
2026-27	430,000	2,859	31,384
2027-28			11,477
2028-29			11,477
Total	1,320,000	24,228	117,106

Operating Lease Obligation

The District has entered into an operating lease for the use of copiers. The minimum lease payments due as of June 30, 2024 are as follows:

	Future Minimum Lease Payments
2024-25	$ 29,920
2025-26	29,920
Total	59,840

Note 4 Risk Management

Insurance Coverage

The District is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets; errors and omissions; injuries to employees; employees' health and life; and natural disasters. The District manages these risks of loss through the purchase of various insurance policies. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

Note 5 Interfund Transfers

From	To	Regulatory Authority	Amount
General Fund	Pre-School Aged At-Risk Fund	K.S.A. 72-5167	$ 25,000
General Fund	At Risk K-12 Fund	K.S.A. 72-5167	890,304
General Fund	Capital Outlay Fund	K.S.A. 72-5167	130,000
General Fund	Professional Development Fund	K.S.A. 72-5167	25,000
General Fund	Parent Education Fund	K.S.A. 72-5167	12,500
General Fund	Special Education Fund	K.S.A. 72-5167	1,019,432
Supplemental General Fund	Pre-School Aged At-Risk Fund	K.S.A. 72-5143	150,000
Supplemental General Fund	At Risk K-12 Fund	K.S.A. 72-5143	315,315
Supplemental General Fund	Food Service Fund	K.S.A. 72-5143	164,186
Supplemental General Fund	Professional Development Fund	K.S.A. 72-5143	25,000
Supplemental General Fund	Special Education Fund	K.S.A. 72-5143	20,351
Supplemental General Fund	Career and Postsecondary Education Fund	K.S.A. 72-5143	100,000

Note 6 Other Long-Term Obligations from Operations

Compensated Absences

The School District's sick leave policy allows crediting each employee with eleven days sick leave per year. At the end of each year, nine of these eleven days can be carried over, up to a maximum carryover of fifty days.

Early Retirement Plan

For personnel hired prior to June 30, 1995, the School District has adopted an early retirement plan for certified and classified personnel. Under this plan, certified personnel who are eligible to retire under KPERS and have 20 years experience, with at least 15 years experience with the District, may retire and have a percentage of their final annual salary paid into a 403(b) plan. The annual payment to be paid into the 403(b) plan is 17% of the retiree's last placement on the salary schedule, for a maximum of five payments, but payments stop if the retiree dies or reaches an age five years past the time they could have retired under KPERS. At the end of each year of eligibility, if an employee chooses not to retire, they lose that years' payment.

For those teachers employed on or after July 1, 1995, the District will provide a monthly employer contribution to the 403(b) account of the teacher in the way of a matching contribution in an amount of $25 per month. The teacher must also elect to defer an amount of what would otherwise be paid to the teacher as compensation equal to at least the $25 per month employer matching contribution in order to be eligible for the employer contribution. The employer contribution shall be subject to a vesting schedule equal to 20% per year for each year of service with the District such that a teacher shall be 100% vested in any amounts contributed to the 403(b) account by the District after five (5) years of service with the District. Any forfeitures under the plan shall first be applied to satisfy the employer contribution obligation for remaining teachers eligible to receive such matching contribution in the year subsequent to the year of forfeiture. Matching contributions shall cease upon a teacher no longer being employed fulltime by the District.

In addition to the above, all retiring employees receive pay for up to 50 days of unused sick leave. This leave is paid out at the rate of substitute teacher pay in effect at the time of payment, or the employee's rate of pay at retirement, whichever is less.

Defined Benefit Pension Plan

Plan description. The District participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing, multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, et seq. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in its Comprehensive Annual Financial Report which can be found on the KPERS website at www.kpers.org or by writing to KPERS (2611 South Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

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

State law provides that the employer contribution rates for KPERS 1, KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate and the statutory contribution rate (not including the 1% contribution rate for the Death and Disability Program) was 13.88% and 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 $647,295 from the State of Kansas 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 $6,086,871 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 these financial statements.

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 7 Stewardship, Compliance, and Accountability

Compliance with Kansas Cash Basis Law

The following fund had a deficit unencumbered cash balance as of June 30, 2024, in the amount indicated:

Title I Fund	$ 119,953
Title II Fund	14,953
Title IV-A Fund	13,916

This deficit balance was caused by expenditures made in anticipation of federal funding reimbursements to be received in the 2024-25 fiscal year. This is not a violation of the Kansas Cash Basis Law.

Compliance with Kansas Budget Law

No violations.

Compliance with Kansas Depository Security Law

No violations.

Note 8 Subsequent Events

The District has evaluated subsequent events through May 15, 2025, the date which the financial statement was available to be issued.

SUPPLEMENTARY INFORMATION

Unified School District No. 484
Summary of Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2024

Schedule 1

	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 Type Funds:						
General	$ 6,424,618	(367,879)	2,860	6,059,599	6,059,567	(32)
Supplemental General	2,055,173	(85,225)	200	1,970,148	1,970,148	
Special Purpose:						
Pre-School Aged At-Risk	189,549			189,549	92,380	(97,169)
At Risk K-12	2,031,291			2,031,291	1,149,193	(882,098)
Virtual Education	17,718			17,718	1,601	(16,117)
Capital Outlay	1,379,177			1,379,177	623,535	(755,642)
Driver Training	50,241			50,241	17,159	(33,082)
Food Service	752,636		138,144	890,780	717,870	(172,910)
Professional Development	123,457			123,457	50,325	(73,132)
Parent Education Program	29,800			29,800	16,500	(13,300)
Special Education	1,450,425		36,464	1,486,889	963,853	(523,036)
Career and Postsecondary Education	338,620		6,322	344,942	176,124	(168,818)
KPERS Special Retirement Contribution	706,262			706,262	647,295	(58,967)
Recreation Commission	128,987			128,987	116,204	(12,783)
Bond and Interest:						
Bond and Interest	410,820			410,820	410,719	(101)
Totals	16,088,774	(453,104)	183,990	15,819,660	13,012,473	(2,807,187)

Unified School District No. 484
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)
Cash Receipts				
Revenue from Local Sources				
Reimbursements	$ 54,307	2,404		2,404
Revenue from State Sources				
General State Aid	5,469,610	5,502,943	5,371,666	131,277
Mineral Production Tax	127	135	100	35
Special Education Aid	534,847	553,629	684,973	(131,344)
Total Revenue from State Sources	6,004,584	6,056,707	6,056,739	(32)
Revenue from Federal Sources				
Federal Flood Control Allocation	456	456		456
Total Cash Receipts	6,059,347	6,059,567	6,056,739	2,828
Expenditures and Transfers				
Instruction				
Certified Salaries	1,591,145	1,302,684	1,451,001	(148,317)
Non-Certified Salaries	23,285			
Group Insurance	342,399	258,716	275,471	(16,755)
Social Security	121,724	102,857	113,715	(10,858)
Other Employee Benefits	19,267	2,471	14,290	(11,819)
Purchased Professional and Technical Services	24,015	19,598	21,000	(1,402)
Rentals/Leases		7,543		7,543
Printing and Binding		5,244		5,244
Other	75,781	54,036	107,000	(52,964)
Total Instruction	2,197,616	1,753,149	1,982,477	(229,328)
Support Services - Students				
Certified Salaries	121,056	156,102	221,232	(65,130)
Non-Certified Salaries		5,103		5,103
Group Insurance	17,199	26,168	66,437	(40,269)
Social Security	19,525	13,447	16,924	(3,477)
Other Employee Benefits	3,211	949	5,164	(4,215)
Purchased Professional and Technical Services	99	2,024	2,500	(476)
Other Purchased Services	2,357		37,193	(37,193)
Supplies and Materials		3,015		3,015
General Teaching Supplies	5,402	614	6,500	(5,886)
Property (Equipment & Furnishings)	465	884	4,000	(3,116)
Other		2,663		2,663
Total Support Services - Students	169,314	210,969	359,950	(148,981)
Support Services - Instr. Staff				
Certified Salaries	69,642	72,795	70,686	2,109
Non-Certified Salaries	13,083	18,820	17,517	1,303
Group Insurance	8,181	11,969	17,352	(5,383)
Social Security	6,300	6,947	6,747	200
Other Employee Benefits	1,242	423	1,261	(838)
Instructional Program Improvement Services	1,732		2,500	(2,500)
Books and Periodicals	23,895	18,317	22,500	(4,183)
Technology Supplies		231		231
Miscellaneous Supplies	1,876		4,500	(4,500)
Total Support Services - Instr. Staff	125,951	129,502	143,063	(13,561)

Unified School District No. 484
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)
General Administration				
Certified Salaries	$ 136,811	143,297	137,000	6,297
Non-Certified Salaries	130,700	121,566	113,532	8,034
Group Insurance	35,977	40,339	32,466	7,873
Social Security	20,146	20,711	19,166	1,545
Other Employee Benefits	3,868	964	3,583	(2,619)
Purchased Professional and Technical Services	13,643	17,548	13,500	4,048
Communication Services	2,390	1,338	7,500	(6,162)
Advertising		1,319		1,319
Printing and Binding		911		911
Other Miscellaneous Purchased Services	36,899		40,000	(40,000)
Supplies and Materials	4,939	3,538	10,500	(6,962)
Technology Supplies		199		199
Software	349			
Other	2,167	37,036		37,036
Total General Administration	387,889	388,766	377,247	11,519
School Administration				
Certified Salaries	342,637	329,146	354,661	(25,515)
Non-Certified Salaries	53,038	53,243	53,425	(182)
Group Insurance	26,521	42,561	43,980	(1,419)
Social Security	29,718	28,699	31,219	(2,520)
Other Employee Benefits	5,823	1,885	5,836	(3,951)
Purchased Professional and Technical Services	1,120	1,650	3,000	(1,350)
Communication Services	8,404	4,657	27,000	(22,343)
Printing and Binding		1,922		1,922
Supplies and Materials	7,445	2,611	9,500	(6,889)
Technology Supplies	191	99		99
Property (Equipment & Furnishings)			7,250	(7,250)
Other	1,716	1,044	4,500	(3,456)
Total School Administration	476,613	467,517	540,371	(72,854)
Support Services - Business				
Non-Certified Salaries	71,911	77,642	37,446	40,196
Group Insurance	8,383	10,787	8,678	2,109
Social Security	5,239	5,752	2,865	2,887
Other Employee Benefits	526	166	535	(369)
Other Miscellaneous Purchased Services	790		13,000	(13,000)
Total Support Services - Business	86,849	94,347	62,524	31,823
Operations and Maintenance				
Non-Certified Salaries	356,113	361,744	411,077	(49,333)
Group Insurance	71,810	93,128	78,084	15,044
Social Security	26,450	6,880	36,421	(29,541)
Other Employee Benefits	3,734	10,339	4,117	6,222
Purchased Professional and Technical Services	3,000	2,450	14,000	(11,550)
Cleaning Services		1,430		1,430
Repairs and Maintenance	4,151	4,751	4,000	751
Rentals/Leases	32,149		30,000	(30,000)
Repair of Buildings	42			
Supplies and Materials	8,685	15,101	6,500	8,601
Heating		3,810	120,000	(116,190)
Motor Fuel			4,000	(4,000)
Property (Equipment & Furnishings)	1,534	1,331		1,331
Other	6,878	15,888	2,500	13,388
Total Operations and Maintenance	514,546	516,852	710,699	(193,847)

Unified School District No. 484
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)
Vehicle Operation Services				
Non-Certified Salaries	$ 121,091	126,894	149,000	(22,106)
Group Insurance	51,107	53,211	60,732	(7,521)
Social Security	8,158	8,468	11,398	(2,930)
Other Employee Benefits	6,122	1,339	6,149	(4,810)
Purchased Professional and Technical Services	2,164	3,000		3,000
Insurance	20,536	22,031	20,000	2,031
Motor Fuel	322	3,947	93,298	(89,351)
Property (Equipment & Furnishings)	4,978	978	12,225	(11,247)
Other	1,680	357	1,000	(643)
Total Vehicle Operation Services	216,158	220,225	353,802	(133,577)
Monitoring Services				
Non-Certified Salaries	17,950	13,545	38,204	(24,659)
Group Insurance	8,386	6,452	8,676	(2,224)
Social Security	5,673	4,755	2,922	1,833
Other Employee Benefits			852	(852)
Purchased Professional and Technical Services	787	240		240
Supplies and Materials	42	180	500	(320)
Property (Equipment & Furnishings)			1,500	(1,500)
Other			300	(300)
Total Monitoring Services	32,838	25,172	52,954	(27,782)
Vehicle Servicing/Maintenance				
Non-Certified Salaries	64,451	73,165	61,211	11,954
Group Insurance	8,626	8,959	8,676	283
Social Security		1,252	4,683	(3,431)
Other Employee Benefits	65	46	61	(15)
Purchased Professional and Technical Services			6,000	(6,000)
Purchased Property Services			56,703	(56,703)
Other Purchased Services			6,000	(6,000)
Supplies and Materials	35,331	58,670	78,050	(19,380)
Property (Equipment & Furnishings)		602		602
Total Vehicle Servicing/Maintenance	108,473	142,694	221,384	(78,690)
Support Services - Other				
Staff Travel		7,766		7,766
Community Services Operations				
Community Service Operations	4,187	372		372
Fund Transfers				
Pre-School Aged At-Risk	50,000	25,000		25,000
At Risk K-12	906,202	890,304	935,174	(44,870)
Capital Outlay	225,469	130,000		130,000
Professional Development	10,000	25,000		25,000
Parent Education Program	12,500	12,500		12,500
Special Education	534,837	1,019,432	684,973	334,459
Total Fund Transfers	1,739,008	2,102,236	1,620,147	482,089
Budget Adjustments				
Legal Max Adjustment			(367,879)	367,879
Budget Credit Adjustment			2,860	(2,860)
Total Expenditures and Transfers	6,059,442	6,059,567	6,059,599	(32)
Receipts Over (Under) Expenditures and Transfers	(95)			
Unencumbered Cash, Beginning	95			
Unencumbered Cash, Ending				

Unified School District No. 484
Supplemental General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Cash Receipts				
Revenue from Local Sources				
Ad Valorem Taxes	$ 716,395	852,225	791,247	60,978
Delinquent Taxes	22,824	29,704	7,754	21,950
Watercraft Tax	162			
Reimbursements	5,642	200		200
Total Revenue from Local Sources	745,023	882,129	799,001	83,128
Revenue from County Sources				
Motor Vehicle Tax	91,870	89,754	98,714	(8,960)
Recreational Vehicle Tax	2,193	1,489	2,423	(934)
Commercial Vehicle Tax	8,127	6,882	11,115	(4,233)
Total Revenue from County Sources	102,190	98,125	112,252	(14,127)
Revenue from State Sources				
Supplemental State Aid	962,670	1,027,526	986,753	40,773
Total Cash Receipts	1,809,883	2,007,780	1,898,006	109,774
Expenditures and Transfers				
Instruction				
Certified Salaries	241,837	246,950	280,561	(33,611)
Group Insurance		2,000		2,000
Social Security	22,930	21,359	33,348	(11,989)
Other Employee Benefits	30,374	17,029	4,314	12,715
Purchased Property Services		108,637		108,637
Software Services	88,162			
Repair of Buildings		715		715
Staff Travel		23,713		23,713
Other Miscellaneous Purchased Services			210,000	(210,000)
General Teaching Supplies	41,499	42,846	68,335	(25,489)
Motor Fuel		79,973		79,973
Property (Equipment & Furnishings)	206	11,197		11,197
Other	3,278	1,464	10,000	(8,536)
Total Instruction	428,286	555,883	606,558	(50,675)
Support Services - Instr. Staff				
Certified Salaries	54,257	58,785	56,712	2,073
Group Insurance		634		634
Social Security		1,185		1,185
Total Support Services - Instr. Staff	54,257	60,604	56,712	3,892
School Administration				
Certified Salaries	563			
Non-Certified Salaries	98,013	115,613	132,624	(17,011)
Group Insurance	34,101	34,199	43,380	(9,181)
Social Security	7,384	8,597	20,222	(11,625)
Other Employee Benefits	1,606	170	1,911	(1,741)
Total School Administration	141,667	158,579	198,137	(39,558)
Support Services - Business				
Other Miscellaneous Purchased Services	13,582		15,000	(15,000)
Operations and Maintenance				
Purchased Professional and Technical Services	26,218	33,007	30,000	3,007
Water/Sewer Services (Non-Energy)	41,907	38,258	59,416	(21,158)
Repair of Buildings	18,624	15,895	30,000	(14,105)
Insurance	81,747	120,145	140,000	(19,855)
Supplies and Materials	33,927	33,022	40,000	(6,978)
Heating	52,552	43,466		43,466
Electricity	153,218	136,437	220,000	(83,563)
Total Operations and Maintenance	408,193	420,230	519,416	(99,186)

Unified School District No. 484
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)
Vehicle Operation Services				
Motor Fuel	$ 57,343		30,000	(30,000)
Binding and Repair	17,268			
Total Vehicle Operation Services	74,611		30,000	(30,000)
Fund Transfers				
Pre-School Aged At-Risk		150,000	50,000	100,000
At Risk K-12	231,349	315,315	250,937	64,378
Food Service	96,720	164,186	100,000	64,186
Professional Development	15,000	25,000	25,000	
Parent Education Program			12,500	(12,500)
Special Education	278,083	20,351	65,913	(45,562)
Career and Postsecondary Education	100,000	100,000	125,000	(25,000)
Total Fund Transfers	721,152	774,852	629,350	145,502
Budget Adjustments				
Legal Max Adjustment			(85,225)	85,225
Budget Credit Adjustment			200	(200)
Total Expenditures and Transfers	1,841,748	1,970,148	1,970,148	
Receipts Over (Under) Expenditures and Transfers	(31,865)	37,632		
Unencumbered Cash, Beginning	103,807	71,942		
Unencumbered Cash, Ending	71,942	109,574		

Unified School District No. 484
Pre-School 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)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Cash Receipts				
Revenue from Local Sources				
User Charges and Fines	$ 7,210	8,390		8,390
Operating Transfers				
Transfer from General Fund	50,000	25,000		25,000
Transfer from Supplemental General Fund		150,000	50,000	100,000
Total Operating Transfers	50,000	175,000	50,000	125,000
Total Cash Receipts	57,210	183,390	50,000	133,390
Expenditures and Transfers				
Instruction				
Certified Salaries	48,150	51,975	49,900	2,075
Non-Certified Salaries	17,923	22,075	20,240	1,835
Group Insurance	8,181	11,938	14,230	(2,292)
Social Security	4,992	5,618	5,176	442
Other Employee Benefits	329	407	1,300	(893)
General Teaching Supplies	546	367	98,703	(98,336)
Total Expenditures and Transfers	80,121	92,380	189,549	(97,169)
Receipts Over (Under) Expenditures and Transfers	(22,911)	91,010		
Unencumbered Cash, Beginning	162,460	139,549		
Unencumbered Cash, Ending	139,549	230,559		

Unified School District No. 484
At Risk K-12 Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Cash Receipts				
Operating Transfers				
Transfer from General Fund	$ 906,202	890,304	935,174	(44,870)
Transfer from Supplemental General Fund	231,349	315,315	250,937	64,378
Total Cash Receipts	1,137,551	1,205,619	1,186,111	19,508
Expenditures and Transfers				
Instruction				
Certified Salaries	425,952	861,172	1,333,131	(471,959)
Non-Certified Salaries	16,006	50,911	65,000	(14,089)
Group Insurance	111,623	132,990	167,222	(34,232)
Social Security	31,680	67,382	55,259	12,123
Other Employee Benefits	6,569	13,876	10,679	3,197
Other Professional and Technical Services	12,650	13,352	50,000	(36,648)
General Teaching Supplies	92,102	9,510		9,510
Total Instruction	696,582	1,149,193	1,681,291	(532,098)
Support Services - Students				
Property (Equipment & Furnishings)			250,000	(250,000)
Support Services - Instr. Staff				
Technology Supplies			100,000	(100,000)
Total Expenditures and Transfers	696,582	1,149,193	2,031,291	(882,098)
Receipts Over (Under) Expenditures and Transfers	440,969	56,426		
Unencumbered Cash, Beginning	404,211	845,180		
Unencumbered Cash, Ending	845,180	901,606		

Unified School District No. 484
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)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Cash Receipts				
None	$			
Expenditures and Transfers				
Instruction				
Purchased Professional and Technical Services	15,191	1,601	17,718	(16,117)
Total Expenditures and Transfers	15,191	1,601	17,718	(16,117)
Receipts Over (Under) Expenditures and Transfers	(15,191)	(1,601)		
Unencumbered Cash, Beginning	32,909	17,718		
Unencumbered Cash, Ending	17,718	16,117		

Unified School District No. 484
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)
Cash Receipts				
Revenue from Local Sources				
Ad Valorem Taxes	$ 361,201	369,716	355,449	14,267
Delinquent Taxes	9,161	13,006	3,911	9,095
Watercraft Tax	67			
Interest on Investments	11,075	21,920	25,000	(3,080)
Other Revenue From Local Sources	25,674	7,686	51,405	(43,719)
Reimbursements	317			
Total Revenue from Local Sources	407,495	412,328	435,765	(23,437)
Revenue from County Sources				
Motor Vehicle Tax	36,615	37,454	43,678	(6,224)
Recreational Vehicle Tax	873	622	1,073	(451)
Commercial Vehicle Tax	3,163	3,235	4,918	(1,683)
Total Revenue from County Sources	40,651	41,311	49,669	(8,358)
Revenue from State Sources				
General State Aid	174,532	202,058	205,156	(3,098)
Operating Transfers				
Transfer from General Fund	225,469	130,000		130,000
Total Cash Receipts	848,147	785,697	690,590	95,107
Expenditures and Transfers				
Instruction				
Property (Equipment & Furnishings)	72,514	94,233	100,000	(5,767)
General Administration				
Property (Equipment & Furnishings)	3,614	10,111	50,000	(39,889)
School Administration				
Property (Equipment & Furnishings)	15,029	19,458	50,000	(30,542)
Vehicle Operation Services				
Property (Equipment & Furnishings)	142,863	46,600	254,177	(207,577)
Facilities Acquisition/Construction				
Architecture and Engineering Services	56,764	5,000	75,000	(70,000)
Building Repair and Remodeling	945,391	448,133	850,000	(401,867)
Total Facilities Acquisition/Construction	1,002,155	453,133	925,000	(471,867)
Total Expenditures and Transfers	1,236,175	623,535	1,379,177	(755,642)
Receipts Over (Under) Expenditures and Transfers	(388,028)	162,162		
Unencumbered Cash, Beginning	1,155,775	767,747		
Prior Year Encumbrances Cancelled		13,874		
Unencumbered Cash, Ending	767,747	943,783		

Unified School District No. 484
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)
Cash Receipts				
Revenue from Local Sources				
Other Revenue From Local Sources	$ 450	15,548		15,548
Reimbursements	723			
Total Revenue from Local Sources	1,173	15,548		15,548
Revenue from State Sources				
General State Aid	12,916	12,905	12,285	620
Total Cash Receipts	14,089	28,453	12,285	16,168
Expenditures and Transfers				
Instruction				
Certified Salaries	15,925	15,925	30,000	(14,075)
Social Security	1,218	1,218	2,500	(1,282)
Other Employee Benefits	16	16	100	(84)
General Teaching Supplies			17,641	(17,641)
Total Expenditures and Transfers	17,159	17,159	50,241	(33,082)
Receipts Over (Under) Expenditures and Transfers	(3,070)	11,294		
Unencumbered Cash, Beginning	41,026	37,956		
Unencumbered Cash, Ending	37,956	49,250		

Unified School District No. 484
Food Service Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Revenue from Local Sources				
Student Sales	$ 120,494	9,228	95,941	(86,713)
Adults and Non-Reimbursable Programs	2,898	4,822	24,428	(19,606)
Other Revenue From Local Sources		22,654		22,654
Total Revenue from Local Sources	123,392	36,704	120,369	(83,665)
Revenue from State Sources				
General State Aid	3,697	3,892	2,850	1,042
Revenue from Federal Sources				
Federal Financial Assistance	325,860	402,923	314,917	88,006
Fresh Fruits and Vegetables Grant	23,363	26,763		26,763
Other Federal Financial Assistance	31,175	23,375		23,375
Total Revenue from Federal Sources	380,398	453,061	314,917	138,144
Operating Transfers				
Transfer from Supplemental General Fund	96,720	164,186	100,000	64,186
Total Cash Receipts	604,207	657,843	538,136	119,707
Expenditures and Transfers				
Operations and Maintenance				
Rentals/Leases	3,689	4,722	4,000	722
Food Service Operations				
Non-Certified Salaries	212,192	234,513	265,000	(30,487)
Group Insurance	69,249	75,670	70,000	5,670
Social Security	15,594	17,220	17,000	220
Other Employee Benefits	5,233	1,628	6,500	(4,872)
Purchased Professional and Technical Services	2,430	1,255		1,255
Other Purchased Services	660	4,650	5,000	(350)
Supplies and Materials	16,387	18,272		18,272
Food and Milk	289,720	344,649	347,636	(2,987)
Miscellaneous Supplies	2,004		15,000	(15,000)
Property (Equipment & Furnishings)	22,613	13,767	20,000	(6,233)
Other	1,238	1,524	2,500	(976)
Total Food Service Operations	637,320	713,148	748,636	(35,488)
Budget Credit Adjustment			138,144	(138,144)
Total Expenditures and Transfers	641,009	717,870	890,780	(172,910)
Receipts Over (Under) Expenditures and Transfers	(36,802)	(60,027)		
Unencumbered Cash, Beginning	251,340	214,538		
Unencumbered Cash, Ending	214,538	154,511		

Unified School District No. 484
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)
Cash Receipts				
Revenue from State Sources				
General State Aid	$ 9,596		3,750	(3,750)
Operating Transfers				
Transfer from General Fund	10,000	25,000		25,000
Transfer from Supplemental General Fund	15,000	25,000	25,000	
Total Operating Transfers	25,000	50,000	25,000	25,000
Total Cash Receipts	34,596	50,000	28,750	21,250
Expenditures and Transfers				
Support Services - Instr. Staff				
Social Security		519		519
Other Employee Benefits		37		37
Instructional Program Improvement Services	4,240	1,913	75,000	(73,087)
Other Professional and Technical Services	6,753	47,231	28,457	18,774
Supplies and Materials		625	20,000	(19,375)
Total Expenditures and Transfers	10,993	50,325	123,457	(73,132)
Receipts Over (Under) Expenditures and Transfers	23,603	(325)		
Unencumbered Cash, Beginning	71,104	94,707		
Unencumbered Cash, Ending	94,707	94,382		

Unified School District No. 484
Parent Education Program Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Cash Receipts				
Operating Transfers				
Transfer from General Fund	$ 12,500	12,500		12,500
Transfer from Supplemental General Fund			12,500	(12,500)
Total Cash Receipts	12,500	12,500	12,500	
Expenditures and Transfers				
Instruction				
Professional-Education Services	13,500	16,500	29,800	(13,300)
Total Expenditures and Transfers	13,500	16,500	29,800	(13,300)
Receipts Over (Under) Expenditures and Transfers	(1,000)	(4,000)		
Unencumbered Cash, Beginning	18,300	17,300		
Unencumbered Cash, Ending	17,300	13,300		

Unified School District No. 484
Special Education Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Revenue from Local Sources				
Reimbursements	$ 58,629	36,464		36,464
Operating Transfers				
Transfer from General Fund	534,837	1,019,432	684,973	334,459
Transfer from Supplemental General Fund	278,083	20,351	65,913	(45,562)
Total Operating Transfers	812,920	1,039,783	750,886	288,897
Total Cash Receipts	871,549	1,076,247	750,886	325,361
Expenditures and Transfers				
Instruction				
LEA Payments to COOP's/Interlocals	404,705	326,204	665,452	(339,248)
LEA State Aid Flowthrough Payments to COOP's/Interlocals	534,847	637,179	759,973	(122,794)
General Teaching Supplies	1,083	470	25,000	(24,530)
Total Instruction	940,635	963,853	1,450,425	(486,572)
Budget Credit Adjustment			36,464	(36,464)
Total Expenditures and Transfers	940,635	963,853	1,486,889	(523,036)
Receipts Over (Under) Expenditures and Transfers	(69,086)	112,394		
Unencumbered Cash, Beginning	774,216	705,130		
Unencumbered Cash, Ending	705,130	817,524		

Unified School District No. 484
Career and Postsecondary Education Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Cash Receipts				
Revenue from Local Sources				
Other Revenue From Local Sources	$ 38,743			
Reimbursements	75	1,037		1,037
Total Revenue from Local Sources	38,818	1,037		1,037
Revenue from State Sources				
CTE Transportation State Aid	8,034	5,229	14,744	(9,515)
Revenue from Federal Sources				
Federal Financial Assistance		5,285		5,285
Other Federal Financial Assistance	300			
Total Revenue from Federal Sources	300	5,285		5,285
Operating Transfers				
Transfer from Supplemental General Fund	100,000	100,000	125,000	(25,000)
Total Cash Receipts	147,152	111,551	139,744	(28,193)
Expenditures and Transfers				
Instruction				
Certified Salaries	58,002	91,799	65,000	26,799
Group Insurance	5,485	16,081	10,000	6,081
Social Security	4,389	4,104	5,000	(896)
Other Employee Benefits	1,563	473	2,500	(2,027)
General Teaching Supplies	27,543	8,068	50,000	(41,932)
Property (Equipment & Furnishings)	5,018	7,039	106,120	(99,081)
Other	16,370	48,560	100,000	(51,440)
Total Instruction	118,370	176,124	338,620	(162,496)
Budget Credit Adjustment			6,322	(6,322)
Total Expenditures and Transfers	118,370	176,124	344,942	(168,818)
Receipts Over (Under) Expenditures and Transfers	28,782	(64,573)		
Unencumbered Cash, Beginning	175,686	204,468		
Unencumbered Cash, Ending	204,468	139,895		

Unified School District No. 484
Gifts and Grants Fund
Summary 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
Cash Receipts		
Revenue from Local Sources		
Donations	$ 10,067	32
Private Grants	24,885	24,885
Total Revenue from Local Sources	34,952	24,917
Revenue from State Sources		
Kansas Safe and Secure Schools	11,729	9,618
Kansas CIF Pre-K Pilot Program		12,260
Mental Health Intervention Grant	110,657	112,261
Total Revenue from State Sources	122,386	134,139
Revenue from Federal Sources		
Federal Financial Assistance	30,000	
Total Cash Receipts	187,338	159,056
Expenditures and Transfers		
Instruction		
Certified Salaries	8,058	
Other		1,942
Total Instruction	8,058	1,942
Support Services - Students		
Certified Salaries	64,181	66,000
Group Insurance	16,916	15,626
Social Security		2,070
Other Employee Benefits	16	46
Purchased Professional and Technical Services	27,664	28,065
Supplies and Materials	16,459	
Total Support Services - Students	125,236	111,807
Total Expenditures and Transfers	133,294	113,749
Receipts Over (Under) Expenditures and Transfers	54,044	45,307
Unencumbered Cash, Beginning	7,404	61,448
Unencumbered Cash, Ending	61,448	106,755

Unified School District No. 484
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)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Revenue from State Sources				
General State Aid	$ 642,057	647,295	706,262	(58,967)
Total Cash Receipts	642,057	647,295	706,262	(58,967)
Expenditures and Transfers				
Instruction				
Other Employee Benefits	377,605	380,405	415,364	(34,959)
Support Services - Students				
Other Employee Benefits	33,572	32,327	36,929	(4,602)
Support Services - Instr. Staff				
Other Employee Benefits	19,063	17,328	20,969	(3,641)
General Administration				
Other Employee Benefits	38,147	42,007	41,962	45
School Administration				
Other Employee Benefits	67,051	70,324	73,756	(3,432)
Support Services - Business				
Other Employee Benefits	12,990	12,238	14,289	(2,051)
Operations and Maintenance				
Other Employee Benefits	39,805	43,458	43,786	(328)
Student Transportation				
Other Employee Benefits	26,847	24,409	29,532	(5,123)
Food Service Operations				
Other Employee Benefits	26,977	24,799	29,675	(4,876)
Total Expenditures and Transfers	642,057	647,295	706,262	(58,967)
Receipts Over (Under) Expenditures and Transfers				
Unencumbered Cash, Beginning				
Unencumbered Cash, Ending				

Unified School District No. 484
Contingency Reserve Fund
Summary 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
Cash Receipts		
None	$	
Expenditures and Transfers		
Instruction		
Property (Equipment & Furnishings)	63,244	365
Total Expenditures and Transfers	63,244	365
Receipts Over (Under) Expenditures and Transfers	(63,244)	(365)
Unencumbered Cash, Beginning	454,193	390,949
Unencumbered Cash, Ending	390,949	390,584

Unified School District No. 484
Textbook and Student Material Revolving Fund
Summary 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
Cash Receipts		
Revenue from Local Sources		
User Charges and Fines	$ 1,383	1,924
Rental Fees and Books	4,411	15,141
Total Cash Receipts	5,794	17,065
Expenditures and Transfers		
Instruction		
General Teaching Supplies		359
Textbooks	6,746	3,803
Total Expenditures and Transfers	6,746	4,162
Receipts Over (Under) Expenditures and Transfers	(952)	12,903
Unencumbered Cash, Beginning	166,821	165,869
Unencumbered Cash, Ending	165,869	178,772

Unified School District No. 484
Recreation Commission Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Cash Receipts				
Revenue from Local Sources				
Ad Valorem Taxes	$ 78,536	96,529	109,421	(12,892)
Delinquent Taxes	1,983	2,611	846	1,765
Watercraft Tax	14			
Total Revenue from Local Sources	80,533	99,140	110,267	(11,127)
Revenue from County Sources				
Motor Vehicle Tax	8,071	8,082	9,208	(1,126)
Recreational Vehicle Tax	193	131	226	(95)
Commercial Vehicle Tax	711	602	1,037	(435)
Total Revenue from County Sources	8,975	8,815	10,471	(1,656)
Total Cash Receipts	89,508	107,955	120,738	(12,783)
Expenditures and Transfers				
Community Services Operations				
Community Service Operations	130,404	116,204	128,987	(12,783)
Total Expenditures and Transfers	130,404	116,204	128,987	(12,783)
Receipts Over (Under) Expenditures and Transfers	(40,896)	(8,249)		
Unencumbered Cash, Beginning	49,145	8,249		
Unencumbered Cash, Ending	8,249			

Unified School District No. 484
Elementary/Secondary School Emergency Relief Fund
Summary 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
Cash Receipts		
Revenue from Federal Sources		
Federal Financial Assistance	$ 659,365	837,280
Total Cash Receipts	659,365	837,280
Expenditures and Transfers		
Instruction		
Certified Salaries	232,104	180,343
Non-Certified Salaries	70,420	59,660
Group Insurance	34,061	22,831
Social Security	21,669	16,699
Other Employee Benefits	165	294
Purchased Professional and Technical Services	5,154	5,388
General Teaching Supplies	17,480	
Books and Periodicals	595	
Property (Equipment & Furnishings)	675,000	9,483
Total Expenditures and Transfers	1,056,648	294,698
Receipts Over (Under) Expenditures and Transfers	(397,283)	542,582
Unencumbered Cash, Beginning	(125,561)	(522,844)
Unencumbered Cash, Ending	(522,844)	19,738

Unified School District No. 484
Medical Academy Fund
Summary 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
Cash Receipts		
None	$	
Expenditures and Transfers		
Instruction		
Purchased Professional and Technical Services	282	279
Total Expenditures and Transfers	282	279
Receipts Over (Under) Expenditures and Transfers	(282)	(279)
Unencumbered Cash, Beginning	3,746	3,464
Unencumbered Cash, Ending	3,464	3,185

Unified School District No. 484
Title I Fund
Summary 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
Cash Receipts		
Revenue from Federal Sources		
Federal Financial Assistance	$ 168,853	77,345
Total Cash Receipts	168,853	77,345
Expenditures and Transfers		
Instruction		
Certified Salaries	103,674	152,243
Non-Certified Salaries	35,439	39,184
Group Insurance	21,161	22,376
Social Security	9,020	8,392
Other Employee Benefits	135	405
Total Expenditures and Transfers	169,429	222,600
Receipts Over (Under) Expenditures and Transfers	(576)	(145,255)
Unencumbered Cash, Beginning	25,878	25,302
Unencumbered Cash, Ending	25,302	(119,953)

Unified School District No. 484
KDHE COVID Testing Grant Fund
Summary 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
Cash Receipts		
Revenue from Federal Sources		
Federal Financial Assistance	$ 300,908	416,337
Total Cash Receipts	300,908	416,337
Expenditures and Transfers		
Support Services - Students		
Non-Certified Salaries	160,949	102,092
Group Insurance		7,867
Social Security	8,079	7,677
Other Employee Benefits	56	68
Supplies and Materials	195,627	33,977
Motor Fuel	600	
Miscellaneous Supplies	1,080	
Property (Equipment & Furnishings)	38,293	95
Other	13,554	135,138
Total Support Services - Students	418,238	286,914
Facilities Acquisition/Construction		
Building Repair and Remodeling	10,935	
Total Expenditures and Transfers	429,173	286,914
Receipts Over (Under) Expenditures and Transfers	(128,265)	129,423
Unencumbered Cash, Beginning	13,049	(115,216)
Unencumbered Cash, Ending	(115,216)	14,207

Unified School District No. 484
Title II Fund
Summary 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
Cash Receipts		
Revenue from Federal Sources		
Federal Financial Assistance	$ 29,167	16,488
Total Cash Receipts	29,167	16,488
Expenditures and Transfers		
Instruction		
Certified Salaries		26,878
Non-Certified Salaries	29,167	
Group Insurance		2,519
Social Security		1,957
Other Employee Benefits		87
Total Expenditures and Transfers	29,167	31,441
Receipts Over (Under) Expenditures and Transfers		(14,953)
Unencumbered Cash, Beginning		
Unencumbered Cash, Ending		(14,953)

Unified School District No. 484
Title IV-A Fund
Summary 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
Cash Receipts		
Revenue from Federal Sources		
Federal Financial Assistance	$ 18,577	5,013
Total Cash Receipts	18,577	5,013
Expenditures and Transfers		
Support Services - Students		
Non-Certified Salaries	22,597	18,416
Other Purchased Services		513
Total Expenditures and Transfers	22,597	18,929
Receipts Over (Under) Expenditures and Transfers	(4,020)	(13,916)
Unencumbered Cash, Beginning	4,020	
Unencumbered Cash, Ending		(13,916)

Unified School District No. 484
Bond and Interest Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Cash Receipts				
Revenue from Local Sources				
Ad Valorem Taxes	$ 306,927	195,614	191,036	4,578
Delinquent Taxes	5,643	9,453	3,356	6,097
Watercraft Tax	41			
Total Revenue from Local Sources	312,611	205,067	194,392	10,675
Revenue from County Sources				
Motor Vehicle Tax	22,695	27,070	30,089	(3,019)
Recreational Vehicle Tax	541	453	738	(285)
Commercial Vehicle Tax	2,020	2,642	3,388	(746)
Total Revenue from County Sources	25,256	30,165	34,215	(4,050)
Revenue from State Sources				
General State Aid	190,493	213,573	213,626	(53)
Total Cash Receipts	528,360	448,805	442,233	6,572
Expenditures and Transfers				
Debt Service				
Redemption of Principal	385,000	395,000	395,000	
Interest (Coupons)	20,306	15,719	15,720	(1)
Refinancing Costs			100	(100)
Total Expenditures and Transfers	405,306	410,719	410,820	(101)
Receipts Over (Under) Expenditures and Transfers	123,054	38,086		
Unencumbered Cash, Beginning	317,994	441,048		
Unencumbered Cash, Ending	441,048	479,134		

Unified School District No. 484
Fredonia, Kansas
Agency Funds
Schedule of Receipts and Disbursements
Regulatory Basis
For the Year Ended June 30, 2024

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Student Organization Funds:				
High School:				
Band	$ 8,826	1,906	2,737	7,995
Baseball	-	220		220
Bee Z Bakers	729		192	537
Class of '16	2,698			2,698
Class of '18	1,864			1,864
Class of '19	939			939
Class of '21	4,664			4,664
Class of '22	109			109
Class of '23	569	540	380	729
Class of '24	2,671	8,653	9,340	1,984
Class of '25	(276)	11,261	9,446	1,539
Clearing Fund	6,457	27,039	33,496	-
Counselor Account	2,013	1,015	1,023	2,005
Cross Country	360	845	407	798
Culinary Class	3,781	5,860	4,995	4,646
Drama	1,399	5,116	6,253	262
FCCLA	12,842	19,849	14,236	18,455
FFA	18,113	58,528	58,368	18,273
Forensics	2,767	220	200	2,787
Horticulture	3,916	2,466	1,571	4,811
Jr. High Activities	11,903	417	760	11,560
Jr. High Cheer	959	1,874	225	2,608
Jr. High FCCLA	12,177	10,460	6,000	16,637
Jr. High KSE	3,412	1,586		4,998
Jr. High Pep Club	1,999	109	2,108	-
Jr. High Stuco	2,509		143	2,366
Leadership	525			525
Leo Lions	3,096		1,069	2,027
National FCCLA	1,350	30,744	27,016	5,078
Prior Class Funds	3,665	456		4,121
Renaissance	1,509	8,386	8,744	1,151
Rotary Interact	322	1,622	1,069	875
SADD	3,023			3,023
Scholars Bowl	300	1,464	649	1,115
Select Singers	550	16,358	16,907	1
Skills USA	580			580
Small Engines	1,539		1,539	-
Softball	-	1,420		1,420
Special Olympics	1,014	4,218	2,013	3,219
Spirit Squad	26,843	17,001	23,637	20,207
Student Council	5,539	3,493	3,916	5,116
Youth Entepren	274			274
Youth Philanthropy	242	3,756	1,503	2,495
Lincoln/Paulen:				
Lifetouch	1,908	8,468	2,060	8,316
Student Activities	4,316		4,316	-
Other Agency Funds:				
Payroll Withholdings	328,877		328,877	-
Total Agency Funds	492,872	255,350	575,195	173,027

Unified School District No. 484
Fredonia, 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	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Gate Receipts:						
High School:						
Athletics	$ 9,352	37,673	24,961	22,064		22,064
Jr. High Athletics	5,917	10,992	8,239	8,670		8,670
Football	16,629	2,915	9,800	9,744		9,744
Girls Golf	-	683	375	308		308
Volleyball	219	1,720		1,939		1,939
Boys Basketball	8,393	1,876	1,667	8,602		8,602
Girls Basketball	9,324	1,876	1,667	9,533		9,533
Wrestling	4,278	7,882	7,787	4,373		4,373
Track	6,424	220	61	6,583		6,583
Boys Golf	201	141		342		342
Concession	1,191	8,202	8,795	598		598
Pepsi Fund	1,077	4,908	5,613	372		372
Subtotal Gate Receipts	63,005	79,088	68,965	73,128	-	73,128
Special Projects:						
High School:						
Flower	140	20	94	66		66
Learning Center	2,787		38	2,749		2,749
Yearbook	5,607	10,399	15,622	384		384
Sales Tax	443	6,881	7,324	-		-
Lincoln/Paulen:						
Book Fair	10,379	5,015	5,015	10,379		10,379
Les Box Tops	55		55	-		-
Donations	2,624	12,161	7,060	7,725		7,725
Family Math	1,841	1,112	1,841	1,112		1,112
Pepsi Machine	423	1,007	343	1,087		1,087
J Cooper Memorial	1,075			1,075		1,075
Counselor's Fund	3,523	400	401	3,522		3,522
Fair	227	6,395	1,252	5,370		5,370
Library	2,106	271	53	2,324		2,324
G & W Foods	1,000	1,410	2,410	-		-
Technology	11,640	653	11,640	653		653
Yearbook	-	1,006	1,001	5		5
Clearing Account	204	18,895	18,895	204		204
Subtotal Special Projects	44,074	65,625	73,044	36,655	-	36,655
Total District Activity Funds	107,079	144,713	142,009	109,783	-	109,783

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

Board of Education
Unified School District No. 484
Fredonia, Kansas

We have audited, in accordance with auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and the *Kansas Municipal Audit and Accounting Guide*, the financial statement of Unified School District No. 484, Fredonia, Kansas, (the District) as of and for the year ended June 30, 2024, and the related notes to the financial statement, which collectively comprise the District's basic financial statement, and have issued our report thereon dated May 15, 2025.

Report on Internal Control Over Financial Reporting

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

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

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

Report on Compliance and Other Matters

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

Purpose of this Report

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

Rodney M. Burns, CPA, LLC
Rodney M. Burns, CPA, LLC
Certified Public Accountants

Chanute, Kansas
May 15, 2025

Rodney M. Burns
CPA

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

Board of Education
Unified School District No. 484
Fredonia, Kansas

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited the compliance of Unified School District No. 484, Fredonia, Kansas, (the District) with the types of compliance requirements described in the U.S. *Office of Management and Budget (OMB) Compliance Supplement* that could have a direct and material effect on each of the District's major federal programs for the year ended June 30, 2024. The District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the District, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs, identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs for the year ended June 30, 2024.

Basis for Opinion on Each Major Federal Program

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

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

Responsibilities of Management for Compliance

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

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the District's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the District's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the District's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the District's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control over compliance. Accordingly, no such opinion is expressed.

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

Report on Internal Control over Compliance

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

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

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

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

Rodney M. Burns, CPA, LLC
Rodney M. Burns, CPA, LLC
Certified Public Accountants

Chanute, Kansas
May 15, 2025

Unified School District No. 484
Fredonia, Kansas
Schedule of Findings and Questioned Costs
For the Fiscal Year Ended June 30, 2024

I. Summary of Independent Auditors' Results

Financial Statement:
The independent auditors' report expresses an adverse opinion on the financial statement of Unified School District No. 484 on the Generally Accepted Accounting Principles (GAAP) basis of accounting, but an unmodified opinion on the regulatory basis of accounting as prescribed by the State of Kansas.

Internal Control over Financial Reporting:

Material weakness(es) identified?	_____	Yes	X	No
Significant deficiency(ies) identified?	_____	Yes	X	None reported
Non compliance or other matters required to be reported under *Government Auditing Standards?*	_____	Yes	X	No

Federal Awards:
Internal control over major programs:

Material weakness(es) identified?	_____	Yes	X	No
Significant deficiency(ies) identified?	_____	Yes	X	None reported

The independent auditors' report on compliance for the major federal award programs for Unified School District No. 484 expresses an unmodified opinion.

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?	_____	Yes	X	No

Identification of major programs:

U.S. Department of Agriculture	
Child Nutrition Cluster:	
School Breakfast Program	CFDA #10.553
National School Lunch Program	CFDA #10.555
Summer Food Service Program for Children	CFDA #10.559
Fresh Fruits and Vegetables Program	CFDA #10.582
U.S. Department of Education	
American Rescue Plan - Elementary and Secondary School Emergency Relief Fund	CFDA #84.425U

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

Auditee qualified as a low risk auditee?	_____	Yes	X	No

Unified School District No. 484
Fredonia, Kansas
Schedule of Findings and Questioned Costs
For the Fiscal Year Ended June 30, 2024

II. Financial Statement Findings

None.

III. Federal Award Findings and Questioned Costs

None.

Unified School District No. 484
Fredonia, Kansas
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2024

Federal Grantor/Pass-through Grantor/Program Title	Pass-through Entity Identifying Number	Federal CFDA Number	Cash Receipts	Disbursements/ Expenditures	
U.S. Department of Agriculture					
Passed through State Department of Education					
Child Nutrition Cluster:					
School Breakfast Program	D0484	10.553	$ 126,859	126,859	
National School Lunch Program	D0484	10.555	240,335	240,335	
National School Lunch Program - COVID-19	D0484	10.555	18,348	18,348	
Total National School Lunch Program			258,683	258,683	
Summer Food Service Program for Children	D0484	10.559	35,727	35,727	
Fresh Fruits and Vegetables Program	D0484	10.582	26,763	26,763	
	Total Child Nutrition Cluster		448,032	448,032	(1)
Local Food for Schools Cooperative Agreement Program	D0484	10.185	5,028	5,028	
Total U.S. Department of Agriculture			453,060	453,060	
U.S. Department of Education					
Passed through State Department of Education					
Title I Grant to Local Educational Agencies	D0484	84.010	77,345	222,619	
Supporting Effective Instruction State Grants	D0484	84.367	16,488	31,441	
Student Support and Academic Enrichment Program	D0484	84.424	5,013	18,929	
American Rescue Plan - Elementary and Secondary School Emergency Relief (ARP ESSER)- COVID-19	D0484	84.425U	837,280	294,698	(1)
Passed through Southeast Kansas Education Service Center					
Career and Technical Education - Basic Grants to States		84.048	5,285	5,285	
Total U.S. Department of Education			941,411	572,972	
U.S. Department of Health and Human Services					
Passed through Kansas Department of Education					
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC) - COVID-19	D0484	93.323	416,336	286,913	
Total U.S. Department of Health and Human Services			416,336	286,913	
Total Federal Awards			1,810,807	1,312,945	

(1) This program was considered to be a major program

No awards were passed through to subrecipients

Note to the Schedule of Expenditures of Federal Awards:

Note A: General

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) presents the activity of all federal financial assistance programs of Unified School District No. 484, Fredonia, Kansas (the District). The reporting entity is defined in Note 1 of the District's basic financial statement. Federal financial assistance received directly from federal agencies, as well as federal financial assistance passed through other government agencies are included on the Schedule.

Note B: Indirect Cost Rate

The District did not elect to use the 10% de minimis cost rate as allowed under the Uniform Guidance

Note C: Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) is presented using the regulatory basis of accounting, which is described in Note 1 of the District's basic financial statement. This is the same basis of accounting used in the District's regulatory basis financial statement. The information in the Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the District, it is not intended to and does not present the financial position, changes in net assets, or cash flows of the District.