SSC CPAs, P.A.

UNIFIED SCHOOL DISTRICT NO. 449

FINANCIAL STATEMENT WITH REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION TOGETHER WITH INDEPENDENT AUDITOR'S REPORT

JUNE 30, 2024

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SSC CPAs, P.A.

Independent Auditor's Report

To the Board of Education
Unified School District No. 449
Easton, Kansas

Adverse and Unmodified Opinions

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash of Unified School District No. 449, Easton, 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 Unified School District No. 449, 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 financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of Unified School District No. 449, 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 2.

Basis for Adverse and Unmodified Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS), and the *Kansas Municipal Audit and Accounting Guide.* Our responsibilities under those standards are further described in the 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 2 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 2 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 2; 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 Responsibility for the Audit of the Financial Statement

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

In performing an audit in accordance with GAAS, we:

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

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

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures – actual and budget, individual fund schedules of regulatory basis receipts and expenditures – actual and budget, summary of receipts and disbursements – agency funds, and schedule of receipts, expenditures, and unencumbered cash – District activity funds (Schedules 1, 2, 3, and 4 as listed in the table of contents) are presented for the 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 2.

We also audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of Unified School District No. 449 as of and for the year ended June 30, 2023 (not presented herein), and have issued our report thereon dated May 10, 2024, which contained an unmodified opinion on the basic financial statement. The 2023 basic financial statement and the 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 http://www.admin.ks.gov/offices/account-reports/local-government/municipal-services. The 2023 actual column (2023 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures – actual and budget for the year ended June 30, 2024 (Schedule 2 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2023 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2023 basic financial statement. The 2023 comparative information was subjected to the auditing procedures applied in the audit of the 2023 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2023 basic financial statement or to the 2023 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2023 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended June 30, 2023, on the basis of accounting described in Note 2.

SSC CPAs, P.A.

SSC CPAs, P.A.
Salina, Kansas
February 12, 2025

UNIFIED SCHOOL DISTRICT NO. 449
SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2024

STATEMENT 1

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
General Funds:							
General	$ 33	$ -	$ 5,969,738	$ 5,969,771	$ -	$ 46,724	$ 46,724
Supplemental General	65,753	420	1,931,699	1,889,097	108,775	7,094	115,869
Special Purpose Funds:							
At Risk (4 Year Old)	105,608	-	119,984	119,984	105,608	460	106,068
At Risk (K-12)	166,201	-	557,564	557,564	166,201	-	166,201
Capital Outlay	2,277,937	-	1,031,751	800,395	2,509,293	27,970	2,537,263
Drivers Education	22,105	-	9,965	9,965	22,105	-	22,105
Food Service	179,589	-	431,699	516,920	94,368	365	94,733
Professional Development	86,971	-	66,829	66,544	87,256	-	87,256
Special Education	656,893	-	1,147,022	1,147,022	656,893	-	656,893
Career and Postsecondary Education	346,088	-	270,852	265,316	351,624	-	351,624
Title I	-	-	61,298	61,298	-	-	-
Title II	(63,689)	-	115,015	51,386	(60)	-	(60)
KPERS Special Retirement Contribution	-	-	631,968	631,968	-	-	-
Textbook Rental	545,008	-	267,954	166,085	646,877	108,169	755,046
Contingency Reserve	455,877	-	-	-	455,877	-	455,877
SRSA Grant	-	-	51,023	51,023	-	-	-
District Activity	72,112	-	93,700	90,429	75,383	-	75,383

UNIFIED SCHOOL DISTRICT NO. 449
SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2024

STATEMENT 1

	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Bond and Interest Fund:							
Bond and Interest	$ 1,251,849	$ -	$ 945,803	$ 844,525	$ 1,353,127	$ -	$ 1,353,127
Trust Funds:							
Gifts and Grants	44,901		23,859	10,511	58,249	-	58,249
Memorial	13,295	-	273	1,080	12,488	-	12,488
TOTAL REPORTING ENTITY (EXCLUDING AGENCY FUNDS)	$ 6,226,531	$ 420	$13,727,140	$ 13,250,027	$ 6,704,064	$ 190,782	$ 6,894,846
COMPOSITION OF CASH:							
Checking Accounts							$ (85,626)
Savings Accounts							7,027
Certificates of Deposit							6,098
Kansas Municipal Investment Pool							7,070,506
Total Cash							6,998,005
Agency Funds per Schedule 3							(103,159)
TOTAL REPORTING ENTITY (EXCLUDING AGENCY FUNDS)							$ 6,894,846

1. REPORTING ENTITY

Unified School District No. 449 (the District) is a municipal corporation governed by a citizen elected seven-member Board of Education.

2. SUMMARY OF SIGNIFICANT ACCOUNT POLICIES

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

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

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

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

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

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

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

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

3. BUDGETARY INFORMATION

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

in the adoption of the legal annual operating budget:

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

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

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

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

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

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

Contingency Reserve Fund	Textbook Rental Fund
Title I Fund	Title II Fund
District Activity Funds	SRSA Grant Fund

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

4. DEPOSITS AND INVESTMENTS

As of June 30, 2024, the District had the following investments with maturities less than one year:

Investment Type	Fair Value	Investments Maturity Less Than 1 Year	Rating U.S.
Kansas Municipal Investment Pool	$ 7,070,506	$ 7,070,506	N/A

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

K.S.A 12-1675 limits the District's investment of idle funds to time deposits, open accounts, and certificates of deposits 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. The rating of the District's investments is noted above.

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

Investments	Percentage of Investments
Kansas Municipal Investment Pool	100%

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

At June 30, 2024, the District's carrying amount of deposits was negative $72,501 and the bank balance was $681,518. The bank balance was held by one bank resulting in a concentration of credit risk. Of the bank balance, $250,000 was covered by federal depository insurance and the remaining $431,518 was collateralized with securities held by the pledging financial institution's agent in the District's name.

5. INTERFUND TRANSFERS

Operating transfers were as follows:

From	To	Statutory Authority	Amount
General Fund	At Risk (4 Year Old) Fund	K.S.A. 72-5167	$ 119,984
General Fund	At Risk (K-12) Fund	K.S.A. 72-5167	343,300
General Fund	Special Education Fund	K.S.A. 72-5167	779,923
General Fund	Capital Outlay Fund	K.S.A 72-5167	856
General Fund	Textbook Rental Fund	K.S.A. 72-5167	4,413
Supplemental General Fund	At Risk (K-12) Fund	K.S.A. 72-5143	199,137
Supplemental General Fund	Professional Development Fund	K.S.A. 72-5143	63,327
Supplemental General Fund	Special Education Fund	K.S.A. 72-5143	364,707
Supplemental General Fund	Career and Postsecondary Education Fund	K.S.A. 72-5143	253,169
Supplemental General Fund	Drivers Education Fund	K.S.A. 72-5143	1,402
Supplemental General Fund	Textbook Rental Fund	K.S.A 72-5143	219,763

6. DEFINED BENEFIT PENSION PLAN

General Information about the 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 Annual Comprehensive Financial Report which can be found on the KPERS website at www.kpers.org or by writing to KPERS (611 S. Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

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

State law provides that the employer contribution rates for KPERS 1, KPERS 2, and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate and the statutory contribution rate (not including the 1% contribution rate for the Death and Disability Program) was 13.88% and 13.11%, respectively, for the fiscal year ended June 30, 2023. The actuarially determined employer contribution rate and the statutory contribution rate was 13.38% and 12.57% for the fiscal year ended June 30, 2024.

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

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 of 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, The 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 $631,968 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 $5,985,099. The net pension liability was measured as of June 30, 2023, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2022, which was rolled forward to June 30, 2023. The District's proportion of the net pension liability was based on the ratio of the District's contributions to KPERS, relative to the total employer and non-employer contributions of the State/School subgroup within KPERS for the fiscal year ended June 30, 2023. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

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

7. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS

Other Post-Employment Benefits. As provided by K.S.A 12-5040, the District allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the District is subsidizing the retirees because each participant is charged a level of premium regardless of age. However, the cost of this subsidy has not been quantified in this financial statement.

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

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

Compensated Absences. Employees employed for a twelve-month period are allowed 14 days of chargeable leave a year, accumulative to 75 days. Employees who accumulate over 75 days of leave at the end of each school year will be paid for one half of the accumulated leave times their hourly rate of pay for each day over 75 days.

Employees employed for a nine-month period are allowed 12 days of chargeable leave a year, accumulative to 90 days. Employees who accumulate over 90 days of leave at the end of each school year will be paid at a rate of two thirds of the one day's pay of the current base salary for each day accumulated over 75 days.

8. RISKS AND UNCERTAINTIES

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The District has purchased commercial insurance to protect against these risks.

9. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

The Title II fund had a deficit cash balance and unencumbered cash balance of $60 and deficit at June 30, 2024, which is a violation of K.S.A 10-1113.

10. SUBSEQUENT EVENTS

The District's management has evaluated events and transactions occurring after June 30, 2024 through February 12, 2025. The aforementioned date represents the date the financial statement was available to be issued.

11. LONG – TERM DEBT

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

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
General Obligation Bonds									
Refunding Series 2020	1.00%	7/23/2020	$4,985,000	9/1/2026	$3,360,000	$ -	$ 815,000	$2,545,000	$ 29,525
Finance Lease									
Copier Lease	0.00%	3/13/2019	$ 140,301	6/13/2024	26,724	-	26,724	-	-
Copier Lease	0.00%	12/14/2023	$ 141,161	3/15/2029	-	141,161	13,444	127,717	-
TOTAL CONTRACTUAL INDEBTEDNESS					$3,386,724	$ 141,161	$ 855,168	$2,672,717	$ 29,525

Current maturities of long-term debt and interest for the next five years are as follows:

Years ended June 30,	2025	2026	2027	2028	2029	Total
Principal:						
Refunding Series 2020	$ 835,000	$ 845,000	$ 865,000	$ -	$ -	$2,545,000
Copier Lease	26,888	26,888	26,888	26,888	20,165	127,717
Total Principal	861,888	871,888	891,888	26,888	20,165	2,672,717
Interest:						
Refunding Series 2020	21,275	12,875	4,325	-	-	38,475
TOTAL PRINCIPAL AND INTEREST	$ 883,163	$ 884,763	$ 896,213	$ 26,888	$ 20,165	$2,711,192

REGULATORY – REQUIRED
SUPPLEMENTARY INFORMATION

UNIFIED SCHOOL DISTRICT NO. 449
SUMMARY OF EXPENDITURES – ACTUAL AND BUDGET (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2024

SCHEDULE 1

Funds	Certified Budget	Adjustment to Comply with Legal Max	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
General Funds:						
General Fund	$ 6,028,771	$ (121,094)	$ 62,094	$ 5,969,771	$ 5,969,771	$ -
Supplemental General	1,927,327	(38,230)	-	1,889,097	1,889,097	-
Special Purpose Funds:						
At Risk (4 Year Old)	119,984	-	-	119,984	119,984	-
At Risk (K-12)	557,842	-	-	557,842	557,564	(278)
Capital Outlay	2,986,657	-	-	2,986,657	800,395	(2,186,262)
Driver Training	26,155	-	-	26,155	9,965	(16,190)
Food Service	635,269	-	-	635,269	516,920	(118,349)
Professional Development	92,971	-	-	92,971	66,544	(26,427)
Special Education	1,572,490	-	-	1,572,490	1,147,022	(425,468)
Career and Postsecondary Education	360,368	-	-	360,368	265,316	(95,052)
KPERS Contribution	757,391	-	-	757,391	631,968	(125,423)
Bond and Interest Funds:						
Bond and Interest	844,525	-	-	844,525	844,525	-

UNIFIED SCHOOL DISTRICT NO. 449
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)

SCHEDULE 2

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenue				
Mineral Production Tax	$ 192	$ -	$ -	$ -
General State Aid	4,897,735	5,127,721	5,113,908	13,813
Special Education Aid	795,638	779,923	914,830	(134,907)
Reimbursements and Other	117,713	62,094	-	62,094
Total Receipts	5,811,278	5,969,738	$ 6,028,738	$ (59,000)
Expenditures				
Instruction	2,659,805	3,133,937	$ 3,012,758	$ 121,179
Student Support Services	73,567	75,289	90,000	(14,711)
Instructional Support Staff	184,843	193,745	206,000	(12,255)
General Administration	272,638	324,242	320,000	4,242
School Administration	505,792	521,112	522,000	(888)
Central Services	28,135	28,988	32,540	(3,552)
Operations and Maintenance	487,704	404,483	560,000	(155,517)
Transportation	70,047	39,466	75,030	(35,564)
Other Support	-	33	-	33
Operating Transfers	1,507,383	1,248,476	1,210,443	38,033
Adjustment to Comply with Legal Max	-	-	(121,094)	121,094
Legal General Fund Budget	5,789,914	5,969,771	5,907,677	62,094
Adjustment for Qualifying Budget Credits	-	-	62,094	(62,094)
Total Expenditures	5,789,914	5,969,771	$ 5,969,771	$ -
Receipts Over (Under) Expenditures	21,364	(33)		
Unencumbered Cash, Beginning	(21,331)	33		
Unencumbered Cash, Ending	$ 33	$ -		

UNIFIED SCHOOL DISTRICT NO. 449
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)

SCHEDULE 2

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenue:				
Ad Valorem	$ 802,551	$ 943,528	$ 955,939	$ (12,411)
Delinquent	5,589	19,397	12,081	7,316
Motor Vehicle	106,894	107,477	95,173	12,304
Commercial Vehicle	871	5,534	2,698	2,836
Recreational Vehicle	3,602	3,969	2,479	1,490
Supplemental State Aid	847,296	851,794	869,032	(17,238)
Total Receipts	1,766,803	1,931,699	$ 1,937,402	$ (5,703)
Expenditures				
Instruction	77,118	99,587	$ 312,934	$ (213,347)
Student Support Services	-	170	166,880	(166,710)
Instructional Support Staff	1,777	1,113	10,000	(8,887)
General Administration	149,499	14,172	199,000	(184,828)
School Administration	516	1,537	11,500	(9,963)
Operations and Maintenance	344,414	291,002	653,925	(362,923)
Student Transportation Services	394,695	380,011	462,684	(82,673)
Operating Transfers	817,618	1,101,505	110,404	991,101
Adjustment to Comply with Legal Max	-	-	(38,230)	38,230
Total Expenditures	1,785,637	1,889,097	$ 1,889,097	$ -
Receipts Over (Under) Expenditures	(18,834)	42,602		
Prior Year Cancelled Encumbrance	-	420		
Unencumbered Cash, Beginning	84,587	65,753		
Unencumbered Cash, Ending	$ 65,753	$ 108,775		

UNIFIED SCHOOL DISTRICT NO. 449
AT RISK (4 YEAR OLD) 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)

SCHEDULE 2

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Operating Transfers	$ 128,607	$ 119,984	$ 14,377	$ 105,607
Expenditures				
Instruction	113,669	119,984	$ 119,984	$ -
Receipts Over (Under) Expenditures	14,938	-		
Unencumbered Cash, Beginning	90,670	105,608		
Unencumbered Cash, Ending	$ 105,608	$ 105,608		

UNIFIED SCHOOL DISTRICT NO. 449
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)

SCHEDULE 2

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Reimbursements and Other	$ 13,381	$ 15,127	$ -	$ 15,127
Operating Transfers	389,429	542,437	391,640	150,797
Total Receipts	402,810	557,564	$ 391,640	$ 165,924
Expenditures				
Instruction	716,816	464,531	$ 557,842	$ (93,311)
Student Transportation Services	83,425	93,033	-	93,033
Total Expenditures	800,241	557,564	$ 557,842	$ (278)
Receipts Over (Under) Expenditures	(397,431)	-		
Unencumbered Cash, Beginning	563,632	166,201		
Unencumbered Cash, Ending	$ 166,201	$ 166,201		

UNIFIED SCHOOL DISTRICT NO. 449
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)

SCHEDULE 2

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenue:				
Ad Valorem	$ 444,320	$ 490,065	$ 469,976	$ 20,089
Delinquent	2,770	10,181	6,691	3,490
Motor Vehicle	55,059	59,065	52,354	6,711
Commercial Vehicle	441	3,052	1,484	1,568
Recreational Vehicle	1,880	2,184	1,364	820
State Aid	164,972	176,693	176,851	(158)
Reimbursements and Other	49,854	42,157	-	42,157
Interest	150,641	247,498	-	247,498
Operating Transfers	-	856	-	856
Total Receipts	869,937	1,031,751	$ 708,720	$ 323,031
Expenditures				
Instruction	40,241	107,970	$ 130,000	$ (22,030)
General Administration	-	-	100,000	(100,000)
Operations and Maintenance	71,622	390,892	764,125	(373,233)
Student Transportation Services	214,332	271,113	750,000	(478,887)
Facility Acquisition and Construction	27,236	30,420	1,242,532	(1,212,112)
Total Expenditures	353,431	800,395	$ 2,986,657	$ (2,186,262)
Receipts Over (Under) Expenditures	516,506	231,356		
Unencumbered Cash, Beginning	1,761,431	2,277,937		
Unencumbered Cash, Ending	$ 2,277,937	$ 2,509,293		

UNIFIED SCHOOL DISTRICT NO. 449
DRIVERS 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)

SCHEDULE 2

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
State Aid	$ 8,120	$ 8,563	$ 4,050	$ 4,513
Operating Transfers	2,608	1,402	-	1,402
Total Receipts	10,728	9,965	$ 4,050	$ 5,915
Expenditures				
Instruction	10,728	9,965	$ 26,155	$ (16,190)
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, Beginning	22,105	22,105		
Unencumbered Cash, Ending	$ 22,105	$ 22,105		

UNIFIED SCHOOL DISTRICT NO. 449
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)

SCHEDULE 2

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
State Aid	$ 3,838	$ 4,096	$ 3,279	$ 817
Federal Aid	246,401	208,163	244,473	(36,310)
Local Receipts	198,920	219,408	207,928	11,480
Reimbursements	3	32	-	32
Total Receipts	449,162	431,699	$ 455,680	$ (23,981)
Expenditures				
Food Service Operation	552,634	516,920	$ 635,269	$ (118,349)
Receipts Over (Under) Expenditures	(103,472)	(85,221)		
Unencumbered Cash, Beginning	283,061	179,589		
Unencumbered Cash, Ending	$ 179,589	$ 94,368		

UNIFIED SCHOOL DISTRICT NO. 449
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)

SCHEDULE 2

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
State Aid	$ 1,427	$ 3,502	$ 6,000	$ (2,498)
Operating Transfers	38,599	63,327	-	63,327
Total Receipts	40,026	66,829	$ 6,000	$ 60,829
Expenditures				
Instruction	32,791	58,292	$ 66,871	$ (8,579)
Instructional Support Staff	1,885	8,252	26,100	(17,848)
Total Expenditures	34,676	66,544	$ 92,971	$ (26,427)
Receipts Over (Under) Expenditures	5,350	285		
Unencumbered Cash, Beginning	81,621	86,971		
Unencumbered Cash, Ending	$ 86,971	$ 87,256		

UNIFIED SCHOOL DISTRICT NO. 449
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)

SCHEDULE 2

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Federal Aid	$ 10,546	$ 767	$ 767	$ -
Reimbursements	2,691	1,625	-	1,625
Operating Transfers	1,200,557	1,144,630	914,830	229,800
Total Receipts	1,213,794	1,147,022	$ 915,597	$ 231,425
Expenditures				
Instruction	1,019,118	974,967	$ 1,417,390	$ (442,423)
Student Transportation Services	145,003	172,055	155,100	16,955
Total Expenditures	1,164,121	1,147,022	$ 1,572,490	$ (425,468)
Receipts Over (Under) Expenditures	49,673	-		
Unencumbered Cash, Beginning	607,220	656,893		
Unencumbered Cash, Ending	$ 656,893	$ 656,893		

UNIFIED SCHOOL DISTRICT NO. 449
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)

SCHEDULE 2

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
State Aid	$ 10,521	$ 7,959	$ 14,500	$ (6,541)
Federal Aid	3,307	-	-	-
Reimbursements	3,436	9,724	-	9,724
Operating Transfers	269,597	253,169	-	253,169
Total Receipts	286,861	270,852	$ 14,500	$ 256,352
Expenditures				
Instruction	264,418	263,174	$ 358,368	$ (95,194)
Student Transportation Services	1,579	2,142	2,000	142
Total Expenditures	265,997	265,316	$ 360,368	$ (95,052)
Receipts Over (Under) Expenditures	20,864	5,536		
Unencumbered Cash, Beginning	325,224	346,088		
Unencumbered Cash, Ending	$ 346,088	$ 351,624		

UNIFIED SCHOOL DISTRICT NO. 449
TITLE I FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2024
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED JUNE 30, 2023)

SCHEDULE 2

	Prior Year Actual	Current Year Actual
Receipts		
Federal Aid	$ 59,550	$ 61,298
Expenditures		
Instruction	59,550	61,298
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ -

UNIFIED SCHOOL DISTRICT NO. 449
TITLE II FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2024
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED JUNE 30, 2023)

SCHEDULE 2

	Prior Year Actual	Current Year Actual
Receipts		
Federal Aid	$ 302,069	$ 115,015
Expenditures		
Instruction	343,025	51,386
Instructional Support Staff	2,176	-
General Administration	9,013	-
School Administration	2,824	-
Student Transportation Services	4,169	-
Total Expenditures	361,207	51,386
Receipts Over (Under) Expenditures	(59,138)	63,629
Unencumbered Cash, Beginning	(4,551)	(63,689)
Unencumbered Cash, Ending	$ (63,689)	$ (60)

UNIFIED SCHOOL DISTRICT NO. 449
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)

SCHEDULE 2

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
State Aid	$ 658,601	$ 631,968	$ 757,391	$ (125,423)
Expenditures				
Employee Benefits	658,601	631,968	$ 757,391	$ (125,423)
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	$ -	$ -		

UNIFIED SCHOOL DISTRICT NO. 449
TEXTBOOK RENTAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2024
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED JUNE 30, 2023)

SCHEDULE 2

	Prior Year Actual	Current Year Actual
Receipts		
Reimbursements	$ 43,692	$ 43,778
Operating Transfers	295,604	224,176
Total Receipts	339,296	267,954
Expenditures		
Instruction	145,445	166,085
Receipts Over (Under) Expenditures	193,851	101,869
Unencumbered Cash, Beginning	351,157	545,008
Unencumbered Cash, Ending	$ 545,008	$ 646,877

UNIFIED SCHOOL DISTRICT NO. 449
CONTINGENCY RESERVE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2024
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED JUNE 30, 2023)

SCHEDULE 2

	Prior Year Actual	Current Year Actual
Receipts		
Operating Transfers	$ -	$ -
Expenditures		
Instruction	-	-
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	455,877	455,877
Unencumbered Cash, Ending	$ 455,877	$ 455,877

UNIFIED SCHOOL DISTRICT NO. 449
SRSA GRANT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2024
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED JUNE 30, 2023)

SCHEDULE 2

	Prior Year Actual	Current Year Actual
Receipts		
SRSA grant receipts	$ 42,633	$ 51,023
Expenditures		
Instruction	42,633	51,023
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ -

UNIFIED SCHOOL DISTRICT NO. 449
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)

SCHEDULE 2

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenue:				
Ad Valorem	$ 558,676	$ 553,500	$ 529,666	$ 23,834
Delinquent	3,470	12,800	8,396	4,404
Motor Vehicle	67,341	77,172	68,082	9,090
Recreational Vehicle	2,341	2,832	1,774	1,058
Commercial Vehicle	527	3,915	1,929	1,986
State Aid	317,349	295,584	295,584	-
Total Receipts	949,704	945,803	$ 905,431	$ 40,372
Expenditures				
Bond Principal	820,000	815,000	$ 815,000	$ -
Bond Interest	37,700	29,525	29,525	-
Total Expenditures	857,700	844,525	$ 844,525	$ -
Receipts Over (Under) Expenditures	92,004	101,278		
Unencumbered Cash, Beginning	1,159,845	1,251,849		
Unencumbered Cash, Ending	$ 1,251,849	$ 1,353,127		

UNIFIED SCHOOL DISTRICT NO. 449
GIFTS AND GRANTS FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2024
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED JUNE 30, 2023)

SCHEDULE 2

	Prior Year Actual	Current Year Actual
Receipts		
Donations	$ 36,993	$ 14,447
State Aid	11,544	9,412
Total Receipts	48,537	23,859
Expenditures		
Instruction	12,339	10,511
Receipts Over (Under) Expenditures	36,198	13,348
Unencumbered Cash, Beginning	8,703	44,901
Unencumbered Cash, Ending	$ 44,901	$ 58,249

UNIFIED SCHOOL DISTRICT NO. 449
MEMORIAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2024
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED JUNE 30, 2023)

SCHEDULE 2

	Prior Year Actual	Current Year Actual
Receipts		
Investment Income	$ 186	$ 273
Expenditures		
Instruction	1,020	1,080
Receipts Over (Under) Expenditures	(834)	(807)
Unencumbered Cash, Beginning	14,129	13,295
Unencumbered Cash, Ending	$ 13,295	$ 12,488

UNIFIED SCHOOL DISTRICT NO. 449
AGENCY FUNDS
SUMMARY OF RECEIPTS AND DISBURSEMENTS (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2024

SCHEDULE 3

Funds	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Pleasant Ridge High School				
Ag Welding	$ 1,712	$ 339	$ 339	$ 1,712
Art Club	25	100	-	125
Baseball	3,697	13,520	14,175	3,042
Baseball - Royals	-	10,000	9,991	9
Basketball - Lady Rams	1,124	3,094	1,917	2,301
Battle of the Brains	3,058	2,500	-	5,558
Boys/Girls State	1,315	232	278	1,269
Class of 2022	275	-	275	-
Class of 2023	1,027	-	1,027	-
Class of 2024	2,821	288	3,109	-
Class of 2025	1,834	7,718	5,483	4,069
Class of 2026	1,171	44	43	1,172
Class of 2027	-	2,075	481	1,594
Cross Country	662	3,191	3,185	668
Dance Club	1,723	2,868	2,949	1,642
FBLA	3,092	36,728	32,085	7,735
Football Club - Rambackers	6,971	9,687	14,120	2,538
Geometry in Construction	-	9,133	6,287	2,846
Govt & Public Admin Projects	2	-	2	-
Lady Rams Volleyball Club	11,398	6,513	8,433	9,478
National Honor Society	326	324	514	136
Newspaper	713	500	1,213	-
Play Productions	3,061	1,025	2,728	1,358
Power Lifting	593	589	669	513
Ram Basketball Club	6,014	4,037	5,066	4,985
Ram Nation Store	4,866	37,915	36,797	5,984
RSVP	1,197	-	-	1,197
SAFE	523	-	523	-
Scholar's Club	159	100	100	159
School Improvement	-	4,684	488	4,196
Softball	2,865	-	-	2,865
Spanish Club	297	574	571	300
Spirit Squad	1,588	10,094	8,729	2,953
Student Assistant Fund	139	-	139	-
Student Council	1,385	1,043	1,502	926
Student Incentive Fund	2,555	-	-	2,555
Student Recognition	944	-	38	906
Student Support Team	2,022	2,319	2,178	2,163
Teacher Recognition	317	-	-	317
Technology	1,185	-	-	1,185
The Ram Club	186	-	186	-
Track Club	1,509	2,078	2,060	1,527

UNIFIED SCHOOL DISTRICT NO. 449
AGENCY FUNDS
SUMMARY OF RECEIPTS AND DISBURSEMENTS (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2024

SCHEDULE 3

Funds	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Vo-Ag Club	$ 6,170	$ 3,896	$ 4,218	$ 5,848
Weight Room	1,364	186	315	1,235
Wrestling Club	1,673	397	224	1,846
Subtotal Pleasant Ridge High School	83,558	177,791	172,437	88,912
Pleasant Ridge Middle School				
Boys Basketball	467	1,287	1,166	588
Cheerleaders	1,324	-	90	1,234
Class of 2027	2,635	-	2,635	-
Class of 2028	949	8,309	5,564	3,694
Class of 2029	2,618	169	1,435	1,352
Class of 2030	-	12,748	9,976	2,772
Football	499	1,552	1,392	659
Girls Basketball	400	220	-	620
STUCO	1,130	354	487	997
Track	169	1,267	1,382	54
Volleyball	212	-	-	212
Wrestling	19	-	-	19
Subtotal Pleasant Ridge Middle School	10,422	25,906	24,127	12,201
Total Student Organization Funds	93,980	203,697	196,564	101,113
Sales Tax				
Pleasant Ridge High School	157	3,200	1,824	1,533
Pleasant Ridge Middle School	-	1,073	560	513
Subtotal Sales Tax	157	4,273	2,384	2,046
TOTAL AGENCY FUNDS	$ 94,137	$ 207,970	$ 198,948	$ 103,159

UNIFIED SCHOOL DISTRICT NO. 449
DISTRICT ACTIVITY FUNDS
SCHEDULE OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2024

SCHEDULE 4

Funds	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Ending Cash Balance
Gate Receipts					
Pleasant Ridge High School	$ 10,608	$ 30,958	$ 31,360	$ 10,206	$ 10,206
Pleasant Ridge Middle School	26,516	20,208	19,647	27,077	27,077
Subtotal Gate Receipts	37,124	51,166	51,007	37,283	37,283
School Projects					
Pleasant Ridge High School	4,600	18,890	14,734	8,756	8,756
Pleasant Ridge Middle School	8,446	4,271	4,814	7,903	7,903
Pleasant Ridge Elementary School	21,942	19,373	19,874	21,441	21,441
Subtotal School Projects	34,988	42,534	39,422	38,100	38,100
TOTAL DISTRICT ACTIVITY FUNDS	$ 72,112	$ 93,700	$ 90,429	$ 75,383	$ 75,383