SALINA UNIFIED SCHOOL DISTRICT NUMBER 305
Salina, Kansas

FINANCIAL STATEMENT
AND
INDEPENDENT AUDITOR'S REPORT

June 30, 2024

SALINA UNIFIED SCHOOL DISTRICT NUMBER 305
Salina, Kansas

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INDEPENDENT AUDITOR'S REPORT

Board of Education
Salina Unified School District Number 305
Salina, Kansas

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Salina Unified School District Number 305, Salina, 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 Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the 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 Salina Unified School District Number 305, Salina, Kansas, 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 the Salina Unified School District Number 305, Salina, Kansas, as of June 30, 2024, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note C.

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 responsibility 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 Salina Unified School District Number 305 of Salina, Kansas, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our adverse and unmodified audit opinions.

Matters giving Rise to Adverse Opinion on U.S. Generally Accepted Accounting Principles
As described in Note C of the financial statement, the financial statement is prepared by Salina Unified School District Number 305 of Salina, Kansas to meet the requirements of the State of Kansas on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statement of the variances between the regulatory basis of accounting described in Note C and accounting principles generally accepted in the United States of America, although not reasonably determined, are presumed to be material.

Management's Responsibility for the Financial Statements
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 C to meet the financial reporting requirements of the State of Kansas; 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 Salina Unified School District Number 305 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 generally accepted auditing standards 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 one resulting from an 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:

1. Exercise professional judgment and maintain professional skepticism throughout the audit.
2. 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.
3. 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 Salina Unified School District Number 305's internal control. Accordingly, no such opinion is expressed.
4. Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimate made by management, as well as evaluate the overall presentation of the financial statement.
5. Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Salina Unified School District Number 305 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 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 expenditure-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, schedule of regulatory basis receipts and expenditures-agency funds (Schedules 1, 2, 3, and 4, as listed in the table of contents) are presented for analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide.* The accompanying Schedule of Expenditures of Federal Awards is also presented for purposes of additional analysis as required by *Title* 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards,* and is also not a required part of the 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, 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 C.

Other reporting required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated September 18, 2024 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 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 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.

Prior Year Comparative

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statements of Salina Unified School District Number 305 as of and for the year ended June 30, 2023 (not presented herein), and have issued our report dated September 18, 2023, which contained an unmodified opinion on the basic financial statement. The 2023 basic financial statements and accompanying report are not presented herein, but available in electronic form from the web site of the Kansas Department of Administration at the following link http//www.admin.ks.gov/offices//chief-financial-officer/municipal-services. The 2023 actual column (2024 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 basic financial statements 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 C.

Harold K. Mayes Jr

Harold K. Mayes Jr. CPA
Agler & Gaeddert, Chartered
Ottawa, Kansas
September 18, 2024

SALINA UNIFIED SCHOOL DISTRICT NO. 305
Salina, Kansas

Statement 1

SUMMARY OF CASH RECEIPTS, EXPENDITURES
AND UNENCUMBERED CASH
For the Year Ended June 30, 2024

	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Governmental Type Funds							
General Funds							
General Fund	$ 0	$ 0	$ 56,179,574	$ 56,179,574	$ 0	$ 166,771	$ 166,771
Supplemental General	523,640	0	18,569,666	18,438,938	654,368	0	654,368
Special Purpose Funds							
Adult Education	508,497	0	680,941	670,601	518,837	0	518,837
Preschool-Aged At Risk	0	0	256,075	256,075	0	0	0
At Risk (K-12)	500,000	0	13,218,000	13,218,000	500,000	0	500,000
Bilingual Education	0	0	1,194,247	1,194,247	0	0	0
Virtual Education	0	0	310,500	310,500	0	300	300
Capital Outlay	12,623,917	0	12,373,378	8,841,142	16,156,153	2,424,526	18,580,679
Central Kansas Cooperative In Education	6,150,944	0	28,713,520	29,666,193	5,198,271	26,869	5,225,140
Driver Training	51,021	0	35,460	27,138	59,343	0	59,343
Food Service	1,409,302	0	4,571,251	4,850,539	1,130,014	21,200	1,151,214
KPERS Special Retirement Contribution	0	0	10,347,756	10,347,756	0	0	0
Parent Education	51,534	0	145,894	145,894	51,534	1,970	53,504
Professional Development	561,753	0	733,896	550,804	744,845	163,406	908,251
Summer School	18,152	0	7,640	9,054	16,738	0	16,738
Special Education	4,730,000	0	13,661,680	13,659,233	4,732,447	0	4,732,447
Career and Postsecondary Education	0	0	1,351,893	1,351,893	0	0	0
Non-Budgeted							
Contingency Reserve	4,152,091	0	0	0	4,152,091	0	4,152,091
Federal Grants	(2,903,878)	0	17,410,703	16,685,335	(2,178,510)	518,055	(1,660,455)
Health Insurance	8,197,007	0	11,814,775	11,890,362	8,121,420	0	8,121,420
Gifts and Grants	56,695	0	1,036,436	973,535	119,596	52,273	171,869
Textbook Rental	1,214,656	0	1,482,198	1,554,174	1,142,680	31,945	1,174,625

The accompanying notes are an integral part of this statement.

SALINA UNIFIED SCHOOL DISTRICT NO. 305
Salina, Kansas

Statement 1

SUMMARY OF CASH RECEIPTS, EXPENDITURES
AND UNENCUMBERED CASH
For the Year Ended June 30, 2024

	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Governmental Type Funds (continued)							
Bond and Interest Funds							
Bond and Interest	$ 6,349,115	$ 0	$ 10,471,129	$ 9,548,577	$ 7,271,667	$ 0	$ 7,271,667
Trust Funds							
Stewart Library Trust	33,325	0	568	140	33,753	0	33,753
District Activities							
District Activity Funds	412,861	0	565,376	576,456	401,781	0	401,781
Total Reporting Entity (excluding agency funds)	$ 44,640,632	$ 0	$ 205,132,556	$ 200,946,160	$ 48,827,028	$ 3,407,315	$ 52,234,343

Composition of Ending Statutory Cash:	
Bank Deposits	$ 48,053,475
Other Securities	8,121,420
Total cash	56,174,895
Agency Funds per Schedule 3	(3,940,552)
Total Reporting Entity (excluding agency funds)	$ 52,234,343

The accompanying notes are an integral part of this statement.

NOTE A. MUNICIPAL FINANCIAL REPORTING ENTITY

Salina Unified School District Number 305 (the District) is a municipal corporation governed by an elected seven-member commission. This regulatory financial statement presents the District, and does not include the financial statement of any of the related municipal entities. The District does have a related entity, Salina Education Foundation (the Foundation). The Foundation is not audited; however, transactions with the Foundation are disclosed within the notes under related parties.

NOTE B. REGULATORY BASIS FUND TYPES

The accounts of the District are organized and operated on the basis of funds. A fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. The District could have the following types of funds:

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

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

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

Capital Project Fund – used to account for the debt proceeds and other financial resources to be used for acquisition or construction of major capital facilities or equipment.

Business Fund – funds financed in whole or part by fees charged to users of goods or services (i.e. enterprise and internal service funds etc.). The District did not have any business funds for the current year.

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 that benefit the municipal reporting entity, scholarship funds, etc.).

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

NOTE C. 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 (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 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 obligations against cash. The KMAAG regulatory basis does not recognize capital assets, long-term debt assignment to a fund, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than mentioned above.

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

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

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

The timeline for adoption of the final budget when a revenue neutral hearing is held is on or before September 20th. A revenue neutral rate hearing was held for the 2024 fiscal year.

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

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

Adjustment to Comply with Legal Max – Unified School Districts should use this line item (for use in the budget column only) to adjust the certified budget to comply with the "Legal Max" budget. The State Board of Education calculates the "Legal Max" budget using enrollment figures. The District's budgeted expenditures are limited to the lower of the published budget or the "Legal Max" budget.

Adjustment for Qualifying Budget Credits – Districts may use this line item for any budgeted fund. The adjustment would be a positive amount. All budget adjustments must be authorized by Kansas statutes. Examples include: expenditure of federal grant monies, gifts and donations, and receipts authorized by law to be spent as if they were reimbursed expenses.

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 municipality 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 and agency funds, and the following special purpose funds:

Contingency Reserve Fund	Federal Grant Funds
Health Insurance Fund	Gifts and Grant Funds
Textbook Rental Fund	Stewart Library Trust

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

NOTE E. DEPOSITS AND INVESTMENTS

Cash balances from all funds are combined and invested to the extent available in certificates of deposit and other authorized investments. Earnings from these investments are allocated to designated funds. All investments are stated at costs.

NOTE E. DEPOSITS AND INVESTMENTS – continued

As of June 30, 2024, the District had the following investments and maturities:

Health Insurance Fund		Investment Maturities (in Years)		
Investment Type	Fair Value	Less than 1	1-2	Rating U.S.
U.S. Government Agencies				
United State Treasury Notes	$ 5,485,213	$ 2,277,626	$ 3,207,587	S&P A-1+
Federated Government Obligations	2,654,361	2,654,361	0	
Total Fair Value	$ 8,139,574	$ 4,931,987	$ 3,207,587	
Securities at cost	$ 8,121,420	$ 4,915,711	3,205,709	
Unrealized gain (loss)	$ 18,154	$ 16,276	$ 1,878	

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 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 bank 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. The rating of the District's investments is note 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 9-1405. The District's allocation of investments as of June 30, 2024 is as follows:

Investments - For Insurance Fund	Percentage of Investments
U.S. Treasury Notes	67.39%
Federated Government Obligations	32.61%
	100.00%

NOTE E. DEPOSITS AND INVESTMENTS – continued

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 had no designated "peak periods" during the year. All bank deposits were legally secured at June 30, 2024.

At June 30, 2024, the carrying amount of the District's bank deposits was $48,053,475 (which includes petty cash funds) and the bank balance was $55,269,779. The bank balance was held by four banks reducing concentration risk. The difference between carrying amount and bank balance is outstanding checks and deposits. Of the bank balance, $753,147 was covered by federal depository insurance and $54,516,632 was collateralized with securities held by the pledging financial institution's agents in the District's name.

Custodial credit risk – investments: For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the District will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments be adequately secured.

Salina Unified School District Number 305
Salina, Kansas

NOTES TO FINANCIAL STATEMENT
For the Year Ended June 30, 2024

NOTE F. LONG-TERM DEBT

General Long-Term Debt

Issue	Interest Rates	Date of Issue	Original Issue	Date of Final Maturity	Beginning Balance	Additions	Refunded	Payments	Ending Balance	Interest Paid
Series 2014, School Refunding &	3.30%	6/26/2014	$ 117,215,000	9/1/2023	$ 5,800,000	0	0	$ 5,800,000	0	$ 1,870,394
Series 2016, School Refunding	1.95%	6/30/2016	$ 8,320,000	9/1/2026	8,320,000	0	0	0	8,320,000	166,400
Series 2017, School Refunding	2.74%	9/7/2017	$ 9,125,000	9/1/2032	6,925,000	0	0	0	6,925,000	103,875
Series 2019, School Refunding	2.47%	9/25/2019	$ 65,055,000	9/1/2031	56,870,000	0	15,675,000	0	41,195,000	449,895
Series 2021, School Refunding	1.36%	5/25/2021	$ 16,845,000	9/1/2029	15,660,000	0	0	705,000	14,955,000	151,513
Series 2023, School Refunding	3.64%	9/1/2023	$ 12,060,000	9/1/2031	0	12,060,000	0	0	12,060,000	301,500
					$ 93,575,000	$ 12,060,000	$ 15,675,000	$ 6,505,000	$ 83,455,000	$ 3,043,577

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

	2025	2026	2027	2028	2029	2030-2033	Total
General obligation bonds							
Principal	$ 9,220,000	$ 9,655,000	$ 10,000,000	$ 10,550,000	$ 11,090,000	$ 32,940,000	$ 83,455,000
Interest	$ 2,134,312	$ 1,952,861	$ 1,655,174	$ 1,354,241	$ 1,088,424	$ 1,425,061	$ 9,610,072
	$ 11,354,312	$ 11,607,861	$ 11,655,174	$ 11,904,241	$ 12,178,424	$ 34,365,061	$ 93,065,072

On September 1, 2023, the District issued the Series 2023 General Obligation Refunding Bonds in the principal amount of $12,060,000. The proceeds of the Series 2023 Bonds were used to refinance a portion of the Series 2019 Taxable General Obligation Refunding Bonds maturing in the years 2032 and 2033 in the principal amount of $15,675,000 (the "Refunded Bonds"). The Refunded Bonds were acquired through an open market acquisition from existing bond investors and were redeemed on September 1, 2023. The savings to the District, net of all costs, was $4,044,164.84. The average interest rate, or True Interest Cost (TIC), on the Series 2023 Bonds was 3.644267%. The 'present value savings percentage' on the refinancing was 9.67% of refunded bond principal and 12.57% of refunding bond principal. In addition, the final maturity of the refunded bonds was shortened from 2033 to 2031.

The District is subject to the municipal finance laws of the State of Kansas which limits the net bonded debt (exclusive of revenue bonds and special assessment bonds) the District may have outstanding to 14% of the assessed value of all tangible taxable property within the District, as certified to the County Clerk on the preceding October 1. Additional authority may be granted by the Kansas State Board of Education. At June 30, 2024, the statutory limit for the District was $88,860,204, for which the outstanding indebtedness of the District in the amount of $83,455,000 is within the debt limt. In the past, the District has exceeded the debt limit, but this has been approved by the State Board of Education.

NOTE F. LONG-TERM DEBT - continued

Operating Leases

The District conducts a portion of its operations utilizing operating leases for copiers and buildings. Lease terms expire at various times.

June 30,	Equipment	Buildings	Total
2024	$ 252,774	$ 13,500	$ 266,274

Current year rental payments under operating leases were $266,274

Minimum Future rental payments under oprating leases as of June 30, 2023 are as follows:

Operating Leases June 30,	Equipment	Buildings	Total
2025	$ 251,382	$ 13,500	$ 264,882
2026	16,186	1,500	17,686
2027	16,186	1,500	17,686
2028	16,186	1,500	17,686
2029	2,835	1,500	4,335
	$ 302,775	$ 19,500	$ 322,275

NOTE G. INTERFUND TRANSFERS

Operating transfers were as follows:

Fund From	Fund To	Statutory Authority	Amount
General Fund	Virtual Education	K.S.A. 72-5167	$ 310,500
General Fund	Capital Outlay	K.S.A. 72-5167	3,216,506
General Fund	Special Education	K.S.A. 72-5167	8,046,984
General Fund	Preschool-Aged At Risk	K.S.A. 72-5167	256,075
General Fund	At Risk (K-12)	K.S.A. 72-5167	10,358,042
Supplemental	Bilingual Education	K.S.A. 72-5143	1,194,247
Supplemental	Food Service	K.S.A. 72-5143	70,568
Supplemental	Professional Development	K.S.A. 72-5143	650,000
Supplemental	Parent Education Program	K.S.A. 72-5143	51,534
Supplemental	Special Education	K.S.A. 72-5143	5,418,340
Supplemental	Career and Postsecondary Education	K.S.A. 72-5143	1,345,412
Supplemental	Textbook	K.S.A. 72-5143	1,300,000
Supplemental	At Risk (K-12)	K.S.A. 72-5143	2,859,879
	Total Transfers		$ 35,078,087

NOTE H. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS

Health Insurance: During the year ended June 30, 2024 employees of the District were covered by the District's medical self-insurance plan ("the plan"). The plan was established October 1, 1998. The District's contribution is $540 per month for a single policy and $540 per month for a family policy per employee. All District Employees, at their option, can authorize payroll withholdings to pay non-District provided contributions. Claims are paid by a third party administrator acting on behalf of the District. The plan is documented by contractual agreement.

The administrative contract between the District and the third party administrator is renewable annually and stop-loss premiums are included in the contractual provisions. The District was protected against unanticipated catastrophic individual or aggregate loss by stop-loss coverage carried through Blue Cross & Blue Shield of Kansas, a commercial insurer licensed or eligible to do business in Kansas in accordance with Kansas Insurance Code. Stop-loss coverage was in effect for individual claims exceeding $125,000 and with aggregate stop loss insurance at 115% of annualized expected claims.

Incurred but not reported claims: Liabilities include an amount for claims that have been incurred but not reported (IBNR's). Liabilities are reported when it is probable that claims have been incurred and the amount of the liability can be reasonably estimated. Claim liabilities are calculated by the plan administrator and are expected to be liquidated with expendable available financial resources.

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 retiree's health insurance plan because each participant is charged a level of premium regardless of age. However, the cost of this subsidy has not been qualified 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. COBRA participants pay 102% of the premium. There is no cost to the District under this program.

NOTE H. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS - continued

Compensated Absences: The District's policy is to recognize the costs of compensated absences when actually paid. Compensated absence policies are available in the staff handbook.

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

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

Contributions - K.S.A. 74-4919 and K.S.A. 74-49210 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 provision 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 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 bonds with net proceeds of $500 million to fund a portion of the School 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.

NOTE I. DEFINED BENEFIT PENSION PLAN - continued

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 $10,347,756 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 $94,944,635. 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 proportionate share 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 http://www.kpers.org or can be obtained as described above.

NOTE J. OTHER RETIREMENT BENEFITS

Defined Contribution Plan
The District has established a defined contribution pension plan in accordance with the provisions of section 403(b) of the Internal Revenue Code. The District contributes $1,000 per contract year for each full time, eligible participant into the participant's Employer Paid Account. Contributions are prorated for participants who work less than full time and/or are employed for less than a full contract year. Eligible employees include Certified Teachers, Head Start Teachers and Administrators. Employer paid contributions are subject to a 15-year vesting schedule. Additionally, employees may voluntarily contribute, on a pre-tax basis, from their salary, to their Employee Paid Account.

NOTE K. RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; and natural disasters for which the District carries commercial insurance. Settlements of claims have not exceeded coverage during the past three fiscal years.

NOTE L. OTHER INFORMATION

Reimbursed Expenses: The District records reimbursable expenditures in the fund that makes the disbursement and records the reimbursement as a receipt to the fund that receives the reimbursement. For purposes of budgetary comparisons, the reimbursements are shown as adjustments for qualifying budget credits.

Ad Valorem Tax Revenue: The determination of assessed valuation and the collections of property taxes for all political subdivisions in the State of Kansas is the responsibility of the various counties. The County Appraiser's office annually determines assessed valuation and the County Clerk spreads the annual assessment to the taxing units. One-half of the property taxes are due December 20 and distributed to the District by January 20 to finance a portion of the current year's budget. The second half is due May 10 and distributed to the District by June 5th. The District Treasurer draws available funds from the County Treasurer's office at designated times throughout the year.

Related Party Transactions: The Salina Education Foundation is a component unit of the District. The Foundation is a not-for-profit organization formed for the education purposes of funding programs, gifts, loans or other assistance for the benefit of the District and its students and employees. During year ended June 30, 2024, the District received funding from the Foundation in the amount of $75,905. Additionally, the District disbursed $4,000 to the Foundation.

NOTE L. OTHER INFORMATION - continued

Funds with a Deficit Unencumbered Cash Balance: Generally, school districts are required by K.S.A. 10-1113 to limit fund expenditures to the available monies in that fund. K.S.A 12-1663, however, provides an exception for those funds which are to be financed by Federal government sources and other grants and gifts. This exception allows these funds to expend in excess of currently available resources with the expectation that the District will be reimbursed for qualifying grant expenditures.

The following funds had a deficit balance of unencumbered cash as of June 30, 2024: Federal Head Start, Kansas Head Start, Title I Part D, Title I Low Income, Title II-A Improve Teacher Quality, Title IV Student Support and Academic Enrichment, ESSER III, ARP II Homeless, KS Stronger Connection Grant, SPS Teacher Apprenticeship, Saline County ARPA and Kansas Preschool Pilot. Each of these funds are financed by Federal and State governmental agencies and are expecting reimbursement of the qualifying grant expenditures which will cover the deficit balances.

Trust agreement: The Stewart Library Endowment is an endowment set up by proceeds from LeVoy C. Nelson Estate. According to the agreement with the estate, the District has set up this endowment for the benefit of the Stewart Elementary Library. According to the agreement, the District may use the earnings on the principal (but not the principal) for improvements to the Library.

NOTE M. SUBSEQUENT EVENTS

Subsequent Events: The District evaluated subsequent events through September 18, 2024 the date the financial statement was available to be issued. No significant events were noted.

REQUIRED
REGULATORY BASIS
SUPPLEMENTARY INFORMATION

SALINA UNIFIED SCHOOL DISTRICT NO. 305
Salina, Kansas

Schedule 1

SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended June 30, 2024

	Certified Budget	Adjustments 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 Funds						
General Fund	$ 56,866,714	$ (1,386,615)	$ 699,475	$ 56,179,574	$ 56,179,574	$ 0
Supplemental General	18,835,966	(397,028)	0	18,438,938	18,438,938	0
Special Purpose Funds						
Adult Education	750,000	0	0	750,000	670,601	(79,399)
Preschool-Aged At Risk	257,000	0	0	257,000	256,075	(925)
At Risk (K-12)	13,871,200	0	0	13,871,200	13,218,000	(653,200)
Bilingual Education	1,240,000	0	0	1,240,000	1,194,247	(45,753)
Virtual Education	554,110	0	0	554,110	310,500	(243,610)
Capital Outlay	16,368,110	0	0	16,368,110	8,841,142	(7,526,968)
Central Kansas Cooperative In Education	32,341,194	0	0	32,341,194	29,666,193	(2,675,001)
Driver Training	59,000	0	0	59,000	27,138	(31,862)
Food Service	5,793,205	0	0	5,793,205	4,850,539	(942,666)
KPERS Special Retirement Contribution	11,972,352	0	0	11,972,352	10,347,756	(1,624,596)
Parent Education	155,000	0	0	155,000	145,894	(9,106)
Professional Development	741,000	0	0	741,000	550,804	(190,196)
Summer School	35,000	0	0	35,000	9,054	(25,946)
Special Education	15,500,000	0	0	15,500,000	13,659,233	(1,840,767)
Career and Postsecondary Education	1,561,000	0	0	1,561,000	1,351,893	(209,107)
Bond and Interest Fund						
Debt Service	9,548,677	0	0	9,548,677	9,548,577	(100)
Total of all Funds	$ 186,449,528	$ (1,783,643)	$ 699,475	$ 185,365,360	$ 169,266,158	$ (16,099,202)

See Independent Auditor's Report.

SALINA UNIFIED SCHOOL DISTRICT NO. 305
Salina, Kansas

Schedule 2a

GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended June 30, 2024
(With Comparative Actual for the Prior Year Ended June 30, 2023)

		2024		
	2023 Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Local Sources				
Student Activities	$ 25,208	$ 8,216	$ 0	$ 8,216
Other	254,192	241,203	0	241,203
County Sources				
Mineral Production Tax	307	135	0	135
State Sources				
General State Aid	46,235,085	47,432,980	47,766,714	(333,734)
Special Education Aid	8,063,424	8,046,984	9,100,000	(1,053,016)
State Aid Reimbursement	418,413	450,056	0	450,056
Total Cash Receipts	54,996,629	56,179,574	$ 56,866,714	$ (687,140)
Expenditures				
Instruction	18,214,492	18,056,837	$ 19,688,618	$ (1,631,781)
Student Support Services	2,749,995	2,882,274	2,912,650	(30,376)
Instructional Support Staff	1,864,254	1,858,577	1,959,658	(101,081)
General Administration	405,183	426,357	464,430	(38,073)
School Administration	3,360,429	3,540,119	3,532,300	7,819
Central Services	3,092,011	3,638,953	3,264,550	374,403
Operations and Maintenance	2,217,791	2,347,026	3,793,011	(1,445,985)
Student Transportation	1,166,617	1,241,324	66,230	1,175,094
Transfers to Other Funds	21,925,857	22,188,107	21,185,267	1,002,840
Adjustment to Comply with Legal Max	0	0	(1,386,615)	1,386,615
Legal General Fund Budget	54,996,629	56,179,574	55,480,099	699,475
Adjustment for Qualifying Budget Credits	0	0	699,475	(699,475)
Total Expenditures	54,996,629	56,179,574	$ 56,179,574	$ 0
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, July 1	0	0		
Unencumbered Cash, June 30	$ 0	$ 0		

See Independent Auditor's Report.

SALINA UNIFIED SCHOOL DISTRICT NO. 305
Salina, Kansas

Schedule 2b

SUPPLEMENTAL GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended June 30, 2024
(With Comparative Actual for the Prior Year Ended June 30, 2023)

		2024		
	2023 Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Local Sources				
Ad Valorem Taxes	$ 7,816,704	$ 8,454,300	$ 8,134,142	$ 320,158
Delinquent Tax	125,597	125,012	39,953	85,059
County Sources				
Motor Vehicle Tax	865,155	832,659	787,034	45,625
Recreational Vehicle Tax	11,935	11,895	11,296	599
Commercial Vehicle Tax	47,324	48,028	46,235	1,793
State Sources				
Supplemental State Aid	8,861,746	9,097,772	9,293,666	(195,894)
Total Cash Receipts	17,728,461	18,569,666	$ 18,312,326	$ 257,340
Expenditures				
Instruction	0	0	$ 0	$ 0
Instructional Support Staff	338,594	374,997	439,900	(64,903)
Central Services	13,619	16,040	14,500	1,540
Operations and Maintenance	4,983,415	5,157,921	5,970,700	(812,779)
Transfers to Other Funds	12,387,864	12,889,980	12,410,866	479,114
Adjustment to Comply with Legal Max	0	0	(397,028)	397,028
Legal Fund Budget	17,723,492	18,438,938	18,438,938	0
Adjustment for Qualifying Budget Credits	0	0	0	0
Total Expenditures	17,723,492	18,438,938	$ 18,438,938	$ 0
Receipts Over (Under) Expenditures	4,969	130,728		
Unencumbered Cash, July 1	518,671	523,640		
Unencumbered Cash, June 30	$ 523,640	$ 654,368		

See Independent Auditor's Report.

SALINA UNIFIED SCHOOL DISTRICT NO. 305
Salina, Kansas

Schedule 2c

SALINA ADULT EDUCATION CENTER FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended June 30, 2024
(With Comparative Actual for the Prior Year Ended June 30, 2023)

		2024		
	2023 Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Local Sources				
Ad Valorem Taxes	$ 398,362	$ 406,390	$ 401,243	$ 5,147
Delinquent Tax	6,057	6,181	2,040	4,141
Other	5,648	10,603	10,000	603
Reimbursements	2,061	2,291	0	2,291
County Sources				
Motor Vehicle Tax	41,489	41,703	39,183	2,520
Recreational Vehicle Tax	572	595	563	32
Commercial Vehicle Tax	2,312	2,442	2,302	140
State Sources				
State Aid	55,192	62,349	56,849	5,500
Federal Sources				
Federal Aid	134,047	148,387	141,987	6,400
Total Cash Receipts	645,740	680,941	$ 654,167	$ 26,774
Expenditures				
Instruction	434,199	476,229	$ 534,000	$ (57,771)
Instructional Support Staff	69,409	85,116	89,500	(4,384)
School Administration	86,971	89,686	100,000	(10,314)
Central Services	4,319	3,860	0	3,860
Operations and Maintenance	16,020	15,710	26,500	(10,790)
Total Expenditures	610,918	670,601	$ 750,000	$ (79,399)
Receipts Over (Under) Expenditures	34,822	10,340		
Unencumbered Cash, July 1	473,675	508,497		
Unencumbered Cash, June 30	$ 508,497	$ 518,837		

See Independent Auditor's Report.

SALINA UNIFIED SCHOOL DISTRICT NO. 305
Salina, Kansas

Schedule 2d

PRESCHOOL-AGED AT RISK FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended June 30, 2024
(With Comparative Actual for the Prior Year Ended June 30, 2023)

		2024		
	2023 Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Other Sources				
Transfers from Other Funds	$ 227,709	$ 256,075	$ 257,000	$ (925)
Expenditures				
Instruction	12,000	12,000	$ 12,000	$ 0
Instructional Support Staff	15,965	29,059	29,984	(925)
School Administration	72,104	76,792	76,792	0
Operations and Maintenance	127,640	138,224	138,224	0
Total Expenditures	227,709	256,075	$ 257,000	$ (925)
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, July 1	0	0		
Unencumbered Cash, June 30	$ 0	$ 0		

See Independent Auditor's Report.

SALINA UNIFIED SCHOOL DISTRICT NO. 305
Salina, Kansas

Schedule 2e

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 for the Prior Year Ended June 30, 2023)

		2024		
	2023 Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Local Sources				
Individual (Summer School)	$ 162	$ 79	$ 0	$ 79
Other Sources				
Transfers from Other Funds	12,768,448	13,217,921	13,373,012	(155,091)
Total Cash Receipts	12,768,610	13,218,000	$ 13,373,012	$ (155,012)
Expenditures				
Instruction	11,825,101	12,078,404	$ 12,842,500	$ (764,096)
Student Support Services	858,181	859,531	913,700	(54,169)
Student Transportation	85,328	280,065	115,000	165,065
Total Expenditures	12,768,610	13,218,000	$ 13,871,200	$ (653,200)
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, July 1	500,000	500,000		
Unencumbered Cash, June 30	$ 500,000	$ 500,000		

See Independent Auditor's Report.

SALINA UNIFIED SCHOOL DISTRICT NO. 305
Salina, Kansas

Schedule 2f

BILINGUAL EDUCATION FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended June 30, 2024
(With Comparative Actual for the Prior Year Ended June 30, 2023)

		2024		
	2023 Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Other Sources				
Transfers from Other Funds	$ 1,147,409	$ 1,194,247	$ 1,240,000	$ (45,753)
Expenditures				
Instruction	1,147,409	1,194,247	$ 1,240,000	$ (45,753)
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, July 1	0	0		
Unencumbered Cash, June 30	$ 0	$ 0		

SALINA UNIFIED SCHOOL DISTRICT NO. 305
Salina, Kansas

Schedule 2g

VIRTUAL EDUCATION FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended June 30, 2024
(With Comparative Actual for the Prior Year Ended June 30, 2023)

		2024		
	2023 Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Other Sources				
Transfer from Other Funds	$ 293,837	$ 310,500	$ 554,110	$ (243,610)
Total Cash Receipts	293,837	310,500	$ 554,110	$ (243,610)
Expenditures				
Instruction	171,203	149,218	$ 389,990	$ (240,772)
Student Support Services	0	0	28,260	(28,260)
Instructional Support Staff	25,280	20,304	0	20,304
School Administration	85,382	127,771	119,650	8,121
Central Services	9,488	10,791	13,260	(2,469)
Operations and Maintenance	2,484	2,416	2,950	(534)
Total Expenditures	293,837	310,500	$ 554,110	$ (243,610)
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, July 1	0	0		
Unencumbered Cash, June 30	$ 0	$ 0		

See Independent Auditor's Report.

SALINA UNIFIED SCHOOL DISTRICT NO. 305
Salina, Kansas

Schedule 2h

CAPITAL OUTLAY FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended June 30, 2024
(With Comparative Actual for the Prior Year Ended June 30, 2023)

		2024		
	2023 Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Local Sources				
Ad Valorem Taxes	$ 4,249,189	$ 4,389,578	$ 4,279,910	$ 109,668
Delinquent Tax	64,667	65,934	21,756	44,178
Interest	1,124,950	1,982,575	1,200,000	782,575
Other	246,144	205,159	200,000	5,159
County Sources				
Motor Vehicle Tax	442,511	444,830	418,001	26,829
Recreational Vehicle Tax	6,102	6,349	5,999	350
Commercial Vehicle Tax	24,663	26,050	24,555	1,495
In Lieu of Taxes	38,672	4,312	0	4,312
State Sources				
State Aid	1,876,804	2,032,085	2,044,228	(12,143)
Federal Sources				
Federal Aid	23,125	0	0	0
Other Sources				
Transfers from Other Funds	2,500,000	3,216,506	0	3,216,506
Total Cash Receipts	10,596,827	12,373,378	$ 8,194,449	$ 4,178,929
Expenditures				
Instruction	3,234,537	3,309,054	$ 5,013,677	$ (1,704,623)
Instructional Support Staff	193,176	197,288	255,000	(57,712)
Central Services	159,481	198,090	175,000	23,090
Operations and Maintenance	1,754,662	1,915,983	1,391,000	524,983
Student Transportation	3,885	8,876	12,000	(3,124)
Facility Acquisition and Construction	6,272,971	3,211,851	9,521,433	(6,309,582)
Total Expenditures	11,618,712	8,841,142	$ 16,368,110	$ (7,526,968)
Receipts Over (Under) Expenditures	$ (1,021,885)	$ 3,532,236		
Unencumbered Cash, July 1	13,645,802	12,623,917		
Unencumbered Cash, June 30	$ 12,623,917	$ 16,156,153		

See Independent Auditor's Report.

SALINA UNIFIED SCHOOL DISTRICT NO. 305
Salina, Kansas

Schedule 2i

CENTRAL KANSAS COOPERATIVE IN EDUCATION FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended June 30, 2024
(With Comparative Actual for the Prior Year Ended June 30, 2023)

		2024		
	2023 Actual	Actual	Budget	Variance Over (Under)
Cash receipts				
Local Sources				
Pmt From Other Districts/ Gov't Sources	$ 23,379,591	$ 23,126,157	$ 24,368,339	$ (1,242,182)
Other	365,571	319,282	301,033	18,249
State Sources				
State Aid Deaf/Blind	0	0	0	0
Federal Sources				
Federal Aid	3,980,886	3,691,031	3,691,031	0
Medicaid	1,894,784	1,577,050	1,500,000	77,050
Total Cash Receipts	29,620,832	28,713,520	$ 29,860,403	$ (1,146,883)
Expenditures				
Instruction	19,462,494	20,617,770	$ 22,749,984	$ (2,132,214)
Student Support Services	6,696,210	6,905,413	7,298,400	(392,987)
Instructional Support Staff	864,718	956,823	1,150,000	(193,177)
General Administration	916,769	1,017,901	971,300	46,601
Operations and Maintenance	149,462	167,636	167,910	(274)
Transportation	2,880	650	3,600	(2,950)
Total Expenditures	28,092,533	29,666,193	$ 32,341,194	$ (2,675,001)
Receipts Over (Under) Expenditures	1,528,299	(952,673)		
Unencumbered Cash, July 1	4,622,645	6,150,944		
Unencumbered Cash, June 30	$ 6,150,944	$ 5,198,271		

See Independent Auditor's Report.

SALINA UNIFIED SCHOOL DISTRICT NO. 305
Salina, Kansas

Schedule 2j

DRIVER TRAINING FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended June 30, 2024
(With Comparative Actual for the Prior Year Ended June 30, 2023)

		2024		
	2023 Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Local Sources				
Other	$ 10,240	$ 20,235	$ 10,000	$ 10,235
State Sources				
State Aid	15,260	15,225	15,255	(30)
Federal Sources				
Federal Aid	0	0	12,075	(12,075)
Total Cash Receipts	25,500	35,460	$ 37,330	$ (1,870)
Expenditures				
Instruction	27,681	26,257	$ 54,000	$ (27,743)
Operations and Maintenance	1,777	881	5,000	(4,119)
Total Expenditures	29,458	27,138	$ 59,000	$ (31,862)
Receipts Over (Under) Expenditures	(3,958)	8,322		
Unencumbered Cash, July 1	54,979	51,021		
Unencumbered Cash, June 30	$ 51,021	$ 59,343		

See Independent Auditor's Report.

SALINA UNIFIED SCHOOL DISTRICT NO. 305
Salina, Kansas

Schedule 2k

FOOD SERVICE FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended June 30, 2024
(With Comparative Actual for the Prior Year Ended June 30, 2023)

		2024		
	2023 Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Local Sources				
Food Service	$ 920,695	$ 918,774	$ 1,042,665	$ (123,891)
Other	43,733	56,934	50,000	6,934
State Sources				
State Aid	41,528	41,340	32,020	9,320
Federal Sources				
Federal Aid	3,685,673	3,483,635	3,509,015	(25,380)
Other Sources				
Transfers from Other Funds	78,699	70,568	250,000	(179,432)
Total Cash Receipts	4,770,328	4,571,251	$ 4,883,700	$ (312,449)
Expenditures				
Operations and Maintenance	46,371	47,435	$ 52,300	$ (4,865)
Food Service	4,549,003	4,803,104	5,740,905	(937,801)
Total Expenditures	4,595,374	4,850,539	$ 5,793,205	$ (942,666)
Receipts Over (Under) Expenditures	174,954	(279,288)		
Unencumbered Cash, July 1	1,234,348	1,409,302		
Unencumbered Cash, June 30	$ 1,409,302	$ 1,130,014		

See Independent Auditor's Report.

SALINA UNIFIED SCHOOL DISTRICT NO. 305
Salina, Kansas

Schedule 2l

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 for the Prior Year Ended June 30, 2023)

		2024		
	2023 Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
State Sources				
State Aid	$ 10,410,741	$ 10,347,756	$ 11,972,352	$ (1,624,596)
Total Cash Receipts	10,410,741	10,347,756	$ 11,972,352	$ (1,624,596)
Expenditures				
Instruction	6,654,663	6,627,837	$ 7,746,129	$ (1,118,292)
Student Support Services	1,303,577	1,266,152	1,405,691	(139,539)
Instructional Support Staff	732,118	728,101	869,404	(141,303)
General Administration	145,858	154,222	161,664	(7,442)
School Administration	419,391	439,357	466,736	(27,379)
Central Services	322,049	328,371	355,559	(27,188)
Operations and Maintenance	543,024	514,456	658,083	(143,627)
Student Transportation	19,159	18,820	20,966	(2,146)
Food Service	270,902	270,440	288,120	(17,680)
Total Expenditures	10,410,741	10,347,756	$ 11,972,352	$ (1,624,596)
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, July 1	0	0		
Unencumbered Cash, June 30	$ 0	$ 0		

See Independent Auditor's Report.

SALINA UNIFIED SCHOOL DISTRICT NO. 305
Salina, Kansas

Schedule 2m

PARENT EDUCATION FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended June 30, 2024
(With Comparative Actual for the Prior Year Ended June 30, 2023)

		2024		
	2023 Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
State Sources				
State Aid	$ 80,129	$ 94,360	$ 94,360	$ 0
Other Sources				
Transfers from Other Funds	51,534	51,534	51,534	0
Total Cash Receipts	131,663	145,894	$ 145,894	$ 0
Expenditures				
Student Support Services	129,603	140,699	$ 154,000	$ (13,301)
Instructional Support Staff	2,060	5,195	1,000	4,195
Total Expenditures	131,663	145,894	$ 155,000	$ (9,106)
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, July 1	51,534	51,534		
Unencumbered Cash, June 30	$ 51,534	$ 51,534		

See Independent Auditor's Report.

SALINA UNIFIED SCHOOL DISTRICT NO. 305
Salina, Kansas

Schedule 2n

PROFESSIONAL DEVELOPMENT FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended June 30, 2024
(With Comparative Actual for the Prior Year Ended June 30, 2023)

		2024		
	2023 Actual	Actual	Budget	Variance Over (Under)
Cash receipts				
Local Sources				
Other	$ 0	$ 300	$ 0	$ 300
State Sources				
State Aid	83,294	83,596	85,300	(1,704)
Other Sources				
Transfers from Other Funds	743,584	650,000	400,000	250,000
Total Cash Receipts	826,878	733,896	$ 485,300	$ 248,596
Expenditures				
Instructional Support Staff	530,125	550,804	$ 741,000	$ (190,196)
Total Expenditures	530,125	550,804	$ 741,000	$ (190,196)
Receipts Over (Under) Expenditures	296,753	183,092		
Unencumbered Cash, July 1	265,000	561,753		
Unencumbered Cash, June 30	$ 561,753	$ 744,845		

See Independent Auditor's Report.

SALINA UNIFIED SCHOOL DISTRICT NO. 305
Salina, Kansas

Schedule 2o

SUMMER SCHOOL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended June 30, 2024
(With Comparative Actual for the Prior Year Ended June 30, 2023)

		2024		
	2023 Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Local Sources				
Other	$ 4,640	$ 7,640	$ 17,000	$ (9,360)
Expenditures				
Instruction	7,852	9,054	$ 35,000	$ (25,946)
Receipts Over (Under) Expenditures	(3,212)	(1,414)		
Unencumbered Cash, July 1	21,364	18,152		
Unencumbered Cash, June 30	$ 18,152	$ 16,738		

See Independent Auditor's Report.

SALINA UNIFIED SCHOOL DISTRICT NO. 305
Salina, Kansas

Schedule 2p

SPECIAL EDUCATION FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended June 30, 2024
(With Comparative Actual for the Prior Year Ended June 30, 2023)

		2024		
	2023 Actual	Actual	Budget	Variance Over (Under)
Cash receipts				
Federal Sources				
Federal Aid	$ 158,761	$ 196,356	$ 196,356	$ 0
Other Sources				
Transfers from Other Funds	13,887,731	13,465,324	15,120,477	(1,655,153)
Total Cash Receipts	14,046,492	13,661,680	$ 15,316,833	$ (1,655,153)
Expenditures				
Instruction	11,732,356	12,010,878	$ 13,568,250	$ (1,557,372)
Student Support	31,982	0	0	0
Instruction Support	30,956	0	0	0
Special Area Admin Services	950	40,506	51,250	(10,744)
Student Transportation	1,750,248	1,607,849	1,880,500	(272,651)
Total Expenditures	13,546,492	13,659,233	$ 15,500,000	$ (1,840,767)
Receipts Over (Under) Expenditures	500,000	2,447		
Unencumbered Cash, July 1	4,230,000	4,730,000		
Unencumbered Cash, June 30	$ 4,730,000	$ 4,732,447		

See Independent Auditor's Report.

SALINA UNIFIED SCHOOL DISTRICT NO. 305
Salina, Kansas

Schedule 2q

CAREER AND POSTSECONDARY EDUCATION

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended June 30, 2024
(With Comparative Actual for the Prior Year Ended June 30, 2023)

		2024		
	2023 Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
State Sources				
State Aid	$ 4,624	$ 6,481	$ 13,355	$ (6,874)
Other Sources				
Transfers from Other Funds	1,314,053	1,345,412	1,550,000	(204,588)
Total Cash Receipts	1,318,677	1,351,893	$ 1,563,355	$ (211,462)
Expenditures				
Instruction	1,279,809	1,345,412	$ 1,471,000	$ (125,588)
Transportation	38,868	6,481	90,000	(83,519)
Total Expenditures	1,318,677	1,351,893	$ 1,561,000	$ (209,107)
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, July 1	0	0		
Unencumbered Cash, June 30	$ 0	$ 0		

See Independent Auditor's Report.

SALINA UNIFIED SCHOOL DISTRICT NO. 305
Salina, Kansas

Schedule 2r

BOND AND INTEREST FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended June 30, 2024
(With Comparative Actual for the Prior Year Ended June 30, 2023)

		2024		
	2023 Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Local Sources				
Ad Valorem Taxes	$ 5,325,062	$ 5,461,835	$ 5,310,006	$ 151,829
Delinquent Tax	87,450	84,786	27,152	57,634
Other	0	5,728	0	5,728
County Sources				
Motor Vehicle Tax	598,524	580,793	553,322	27,471
Recreational Vehicle Tax	8,252	8,307	7,941	366
Commercial Vehicle Tax	33,539	32,820	32,505	315
State Sources				
State Aid	4,469,377	4,296,860	4,247,394	49,466
Total Cash Receipts	10,522,204	10,471,129	$ 10,178,320	$ 292,809
Expenditures				
Debt Service	10,157,676	9,548,577	$ 9,548,677	$ (100)
Total Expenditures	10,157,676	9,548,577	$ 9,548,677	$ (100)
Receipts Over (Under) Expenditures	364,528	922,552		
Unencumbered Cash, July 1	5,984,587	6,349,115		
Unencumbered Cash, June 30	$ 6,349,115	$ 7,271,667		

See Independent Auditor's Report.

SALINA UNIFIED SCHOOL DISTRICT NO. 305
Salina, Kansas

Schedule 2s

CONTINGENCY RESERVE FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended June 30, 2024
(With Comparative Actual for the Prior Year Ended June 30, 2023)

	2023 Actual	2024 Actual
Cash Receipts		
Other Sources		
Transfers from Other Funds	$ 0	$ 0
Total Cash Receipts	0	0
Expenditures		
Transfers to Other Funds	0	0
Total Expenditures	0	0
Receipts Over (Under) Expenditures	0	0
Unencumbered Cash, July 1	4,152,091	4,152,091
Unencumbered Cash, June 30	$ 4,152,091	$ 4,152,091

See Independent Auditor's Report.

SALINA UNIFIED SCHOOL DISTRICT NO. 305
Salina, Kansas

Schedule 2t

FEDERAL GRANT FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended June 30, 2024
(With Comparative Actual for the Prior Year Ended June 30, 2023)

	Head Start					Title I		
Cash Receipts	**Federal**	**Kansas**	**CARES**	**Summer Food**	**CACFP**	**Part D**	**Low Income**	**Carryover**
Local Sources								
Other	$ 232,036	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
State Sources								
Other	0	140,216	0	0	0	0	0	0
Federal Sources								
Federal Aid	5,771,077	726,200	663,472	0	200,436	208,635	1,572,679	306,201
Medicaid	0	0	0	0	0	0	0	0
Total cash receipts	6,003,113	866,416	663,472	0	200,436	208,635	1,572,679	306,201
Expenditures								
Instruction	2,176,039	367,640	0	0	0	177,804	1,216,005	306,201
Student Support Services	475,730	124,765	0	0	0	0	311,541	0
Instruction Support Staff	2,292,295	325,879	0	0	0	0	8,604	0
General Administration	7,758	0	0	0	0	0	52,411	0
School Administration	160,321	747	0	0	0	32,102	0	0
Other Supplemental Services	0	0	0	0	0	0	0	0
Central Services	47,490	0	0	0	0	0	0	0
Operations and Maintenance	711,498	0	0	0	0	0	0	0
Student Transportation	245,211	2,000	0	0	0	0	0	0
Facility and Acquisition	15,281	0	0	0	0	0	0	0
Food Service	150,043	34,049	0	0	194,759	0	0	0
Total Expenditures	6,281,666	855,080	0	0	194,759	209,906	1,588,561	306,201
Receipts Over (Under) Expenditures	(278,553)	11,336	663,472	0	5,677	(1,271)	(15,882)	0
Unencumbered Cash, July 1	(393,017)	(72,012)	(663,472)	1,797	39,700	(2,145)	(21,703)	0
Unencumbered Cash, June 30	$ (671,570)	$ (60,676)	$ 0	$ 1,797	$ 45,377	$ (3,416)	$ (37,585)	$ 0

See Independent Auditor's Report.

SALINA UNIFIED SCHOOL DISTRICT NO. 305
Salina, Kansas

Schedule 2t

FEDERAL GRANT FUNDS (CONTINUED)
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended June 30, 2024
(With Comparative Actual for the Prior Year Ended June 30, 2023)

Cash Receipts	Title II-A Improve Teacher Quality	Title III English Language Acq.	Title IV Student Supp. & Acad. Enrich	Title VI-B Improvement Plan	Carl Perkins	ESSER III	ARP II Homeless
Local Sources							
Other	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
State Sources							
Other	0	0	0	0	0	0	0
Federal Sources							
Federal Aid	266,904	46,985	127,283	111,133	82,135	6,740,682	22,897
Medicaid	0	0	0	0	0	0	0
Total cash receipts	266,904	46,985	127,283	111,133	82,135	6,740,682	22,897
Expenditures							
Instruction	0	46,985	5,184	0	82,135	4,419,051	0
Student Support Services	0	0	7,009	51,510	0	1,199,989	0
Instruction Support Staff	261,844	0	99,770	59,623	0	225,334	58,217
General Administration	0	0	2,890	0	0	25,567	0
School Administration	0	0	0	0	0	74,821	0
Other Supplemental Services	0	0	0	0	0	0	0
Central Services	0	0	0	0	0	119,214	0
Operations and Maintenance	0	0	0	0	0	109,237	0
Student Transportation	0	0	0	0	0	16,407	0
Facility and Acquisition	0	0	0	0	0	0	0
Food Service	0	0	0	0	0	128,945	0
Total Expenditures	261,844	46,985	114,853	111,133	82,135	6,318,565	58,217
Receipts Over (Under) Expenditures	5,060	0	12,430	0	0	422,117	(35,320)
Unencumbered Cash, July 1	(10,933)	0	(14,605)	0	0	(1,764,400)	0
Unencumbered Cash, June 30	$ (5,873)	$ 0	$ (2,175)	$ 0	$ 0	$ (1,342,283)	$ (35,320)

See Independent Auditor's Report.

SALINA UNIFIED SCHOOL DISTRICT NO. 305
Salina, Kansas

Schedule 2t

FEDERAL GRANT FUNDS (CONTINUED)
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended June 30, 2024
(With Comparative Actual for the Prior Year Ended June 30, 2023)

Cash Receipts	Oakdale 21st Century CLC	TASN SMHI	KS Stronger Connection Grant	SPS Teacher Aprenticeship	Saline County ARPA	Totals June 30, 2024	Totals June 30, 2023
Local Sources							
Other	$ 0	$ 0	0	$ 0	$ 0	$ 232,036	$ 202,039
State Sources							
Other	0	0	0	0	0	140,216	199,295
Federal Sources							
Federal Aid	65,000	2,500	7,625	41,712	74,895	17,038,451	15,854,515
Medicaid	0	0	0	0	0	0	5,626
Total cash receipts	65,000	2,500	7,625	41,712	74,895	17,410,703	16,261,475
Expenditures							
Instruction	61,574	0	0	0	0	8,858,618	9,059,826
Student Support Services	0	0	0	0	14,890	2,185,434	2,143,922
Instruction Support Staff	0	300	50,160	46,523	78,557	3,507,106	3,276,981
General Administration	2,720	0	0	0	0	91,346	92,465
School Administration	0	0	0	0	0	267,991	313,394
Other Supplemental Services	0	0	0	0	0	0	11
Central Services	606	0	0	0	0	167,310	156,481
Operations and Maintenance	0	0	0	0	0	820,735	606,424
Student Transportation	100	0	0	0	0	263,718	226,435
Facility and Acquisition	0	0	0	0	0	15,281	723,535
Food Service	0	0	0	0	0	507,796	533,621
Total Expenditures	65,000	300	50,160	46,523	93,447	16,685,335	17,133,095
Receipts Over (Under) Expenditures	0	2,200	(42,535)	(4,811)	(18,552)	725,368	(871,620)
Unencumbered Cash, July 1	0	0	0	0	(3,088)	(2,903,878)	(2,032,258)
Unencumbered Cash, June 30	$ 0	$ 2,200	$ (42,535)	$ (4,811)	$ (21,640)	$ (2,178,510)	$ (2,903,878)

See Independent Auditor's Report.

SALINA UNIFIED SCHOOL DISTRICT NO. 305
Salina, Kansas

Schedule 2u

HEALTH INSURANCE FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended June 30, 2024
(With Comparative Actual for the Prior Year Ended June 30, 2023)

	2023 Actual	2024 Actual
Cash Receipts		
Local Sources		
Interest	$ 88,928	$ 249,890
Employee Paid Health Insurance	3,370,022	3,503,959
Retiree Paid Health Insurance	339,543	274,496
Other Sources		
Employer Paid Health Insurance	8,223,400	7,786,430
Total Cash Receipts	12,021,893	11,814,775
Expenditures		
Claims and Administrative Services	11,774,349	11,890,362
Total expenditures	11,774,349	11,890,362
Receipts Over (Under) Expenditures	247,544	(75,587)
Unencumbered Cash, July 1	7,949,463	8,197,007
Unencumbered Cash, June 30	$ 8,197,007	$ 8,121,420

See Independent Auditor's Report.

SALINA UNIFIED SCHOOL DISTRICT NO. 305
Salina, Kansas

Schedule 2v

GIFTS AND GRANT FUNDS

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended June 30, 2024
(With Comparative Actual for the Prior Year Ended June 30, 2023)

	CKCIE Transition	Head Start Nonfederal	Kansas Preschool Pilot	Mental Health Intervention	Other Grants
Cash Receipts					
Local Sources					
Other	$ 0	$ 9,593	$ 0	$ 0	$ 192,113
State Sources					
State Aid	0	0	94,900	411,111	22,935
Federal Sources					
Federal Aid	0	0	104,434	0	0
Total Cash Receipts	0	9,593	199,334	411,111	215,048
Expenditures					
Instruction	0	0	108,806	0	205,145
Student Support Services	0	12,112	37,232	411,111	0
Instruction Support Staff	817	0	42,726	0	0
School administration	0	2,600	0	0	0
Other Support Services	0	0	0	0	0
Operations and Maintenance	0	0	581	0	0
Student Transportation	0	0	455	0	0
Total Expenditures	817	14,712	189,800	411,111	205,145
Receipts Over (Under) Expenditures	(817)	(5,119)	9,534	0	9,903
Unencumbered Cash, July 1	8,057	12,180	(55,719)	0	58,774
Unencumbered Cash, June 30	$ 7,240	$ 7,061	$ (46,185)	$ 0	$ 68,677

See Independent Auditor's Report.

SALINA UNIFIED SCHOOL DISTRICT NO. 305
Salina, Kansas

Schedule 2v

GIFTS AND GRANT FUNDS

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended June 30, 2024
(With Comparative Actual for the Prior Year Ended June 30, 2023)

	Social Worker Overcoming Barriers	Teacher Leadership Academy	Athletic Advertising	Eager Reader McCune Foundation	Recruitment & Retention	Totals June 30, 2024	Totals June 30, 2023
Cash Receipts							
Local Sources							
Other	$ 1,000	$ 0	$ 81,850	$ 85,000	$ 33,500	$ 403,056	$ 270,819
State Sources							
State Aid	0	0	0	0	0	528,946	503,440
Federal Sources							
Federal Aid	0	0	0	0	0	104,434	91,831
Total Cash Receipts	1,000	0	81,850	85,000	33,500	1,036,436	866,090
Expenditures							
Instruction	0	0	60,591	77,243	0	451,785	323,765
Student Support Services	1,903	0	0	0	0	462,358	415,153
Instruction Support Staff	0	11,917	0	0	0	55,460	59,351
School administration	0	0	0	0	0	2,600	0
Other Support Services	0	0	296	0	0	296	259
Operations and Maintenance	0	0	0	0	0	581	55,453
Student Transportation	0	0	0	0	0	455	2,099
Total Expenditures	1,903	11,917	60,887	77,243	0	973,535	856,080
Receipts Over (Under) Expenditures	(903)	(11,917)	20,963	7,757	33,500	62,901	10,010
Unencumbered Cash, July 1	3,255	29,507	641	0	0	56,695	46,685
Unencumbered Cash, June 30	$ 2,352	$ 17,590	$ 21,604	$ 7,757	$ 33,500	$ 119,596	$ 56,695

See Independent Auditor's Report.

SALINA UNIFIED SCHOOL DISTRICT NO. 305
Salina, Kansas

Schedule 2w

TEXTBOOK RENTAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended June 30, 2024
(With Comparative Actual for the Prior Year Ended June 30, 2023)

	2023 Actual	2024 Actual
Cash Receipts		
Local Sources		
Rental Fees and Other	$ 185,899	$ 182,198
Other Sources		
Transfers from Other Funds	1,300,717	1,300,000
Total Cash Receipts	1,486,616	1,482,198
Expenditures		
Instruction	768,448	1,554,174
Receipts Over (Under) Expenditures	718,168	(71,976)
Unencumbered Cash, July 1	496,488	1,214,656
Unencumbered Cash, June 30	$ 1,214,656	$ 1,142,680

See Independent Auditor's Report.

SALINA UNIFIED SCHOOL DISTRICT NO. 305
Salina, Kansas

Schedule 2x

STEWART LIBRARY TRUST FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended June 30, 2024
(With Comparative Actual for the Prior Year Ended June 30, 2023)

	2023 Actual	2024 Actual
Cash Receipts		
Local Sources		
Interest	$ 567	$ 568
Expenditures		
Student Support Services	0	140
Receipts Over (Under) Expenditures	567	428
Unencumbered Cash, July 1	32,758	33,325
Unencumbered Cash, June 30	$ 33,325	$ 33,753

See Independent Auditor's Report.

SALINA UNIFIED SCHOOL DISTRICT NO. 305
Salina, Kansas

Schedule 3

AGENCY FUNDS

SCHEDULE OF RECEIPTS, EXPENDITURES, AND CASH BALANCES
REGULATORY BASIS
For the Year Ended June 30, 2024

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Student Organization Funds				
Central High School	$ 207,935	$ 341,287	$ 342,459	$ 206,763
South High School	158,824	267,678	267,471	159,031
Lakewood Middle School	26,928	20,035	19,240	27,723
South Middle School	25,111	31,241	31,812	24,540
Heusner Elementary School	2,933	233	19	3,147
Special Education	16,730	14,928	21,479	10,179
Subtotal Student Organization Funds	438,461	675,402	682,480	431,383
Other Agency funds	3,383,504	125,665	0	3,509,169
Total Student Organization Funds	$ 3,821,965	$ 801,067	$ 682,480	$ 3,940,552

See Independent Auditor's Report.

SALINA UNIFIED SCHOOL DISTRICT NO. 305
Salina, Kansas

Schedule 4

DISTRICT ACTIVITY FUNDS

SCHEDULE OF RECEIPTS, EXPENDITURES, AND CASH BALANCES
REGULATORY BASIS
For the Year Ended June 30, 2024

	Beginning Cash Balance	Cash Receipts	Expenditures	Ending Cash Balance
Central High School				
BOE Funds	$ 0	$ 242	$ 0	$ 242
Athletic Gate Receipts	108,798	140,042	144,283	104,557
Special Projects	41,462	80,119	68,974	52,607
Subtotal Central High School	150,260	220,403	213,257	157,406
South High School				
BOE Funds	115	0	115	0
Athletic Gate Receipts	100,592	151,295	161,717	90,170
Special Projects	45,265	57,432	62,609	40,088
Subtotal South High School	145,972	208,727	224,441	130,258
Lakewood Middle School				
Athletic Gate Receipts	24,613	22,690	17,677	29,626
Special Projects	34,234	56,438	61,265	29,407
Subtotal Lakewood Middle School	58,847	79,128	78,942	59,033
South Middle School				
Athletic Gate Receipts	30,683	24,846	21,347	34,182
Special Projects	26,887	31,458	37,742	20,603
Subtotal South Middle School	57,570	56,304	59,089	54,785
Special Education	212	814	727	299
Total District Activity Funds	$ 412,861	$ 565,376	$ 576,456	$ 401,781

Salina Unified School District Number 305
Salina, Kansas

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the year ended June 30, 2024

Federal Grantor/ Pass Through Grantor/ Program Title or Cluster Title	Federal CFDA Number	Program Revenue Amount	Program Expenditure Amount
U.S DEPARTMENT OF AGRICULTURE			
Pass-through Kansas Department of Education			
Child Nutrition Cluster			
School Breakfast Program	10.553	$ 528,120	$ 528,120
National School Lunch Program (NSLP)	10.555	2,566,385	2,566,385
Summer Food Service Program	10.559	321,403	321,403
Total Child Nutrition Cluster		3,415,908	3,415,908
Panademic Relief Activities Local Food for Schools	10.185	34,187	34,187
Child and Adult Care Food Program	10.558	200,436	200,436
Child Nutrition Discretionary Grants	10.579	33,540	33,540
TOTAL DEPARTMENT OF AGRICULTURE		3,684,071	3,684,071
U.S. DEPARTMENT OF EDUCATION			
Pass-through Kansas Department of Education			
Adult Education-Basic Grants to States	84.002	148,387	148,387
Title I Grants	84.010	2,087,515	2,104,669
Career and Technical Education	84.048	82,135	82,135
Safe and Drug Free Schools and Community	84.184	2,500	300
Title IV 21st Century Community Learning Center	84.287	65,000	65,000
English Language Acquisition	84.365	46,985	46,985
Improving Teacher Quality State Grants	84.367	266,904	261,844
Title VI State Assessments	84.369	437	437
Student Support & Academic Enrichment Grants	84.424	134,908	165,014
Elementary & Secondary School Emergency Relief	84.425	7,001,647	6,619,661
		9,836,418	9,494,432
Special Education Cluster			
Special Education - Grants to States	84.027	3,694,923	3,694,923
Special Education - Preschool Grants	84.173	107,241	107,241
Total Special Education Cluster		3,802,164	3,802,164
TOTAL DEPARTMENT OF EDUCATION		13,638,582	13,296,596

See accompanying notes to this schedule.

Salina Unified School District Number 305
Salina, Kansas

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the year ended June 30, 2024

Federal Grantor/ Pass Through Grantor/ Program Title or Cluster Title	Federal CFDA Number	Program Revenue Amount	Program Expenditure Amount
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			
Direct aid			
Head Start Cluster			
Early Head Start - Childcare Partnership	93.575	534,788	524,864
Temporary Assistance for Needy Families	93.558	295,846	284,900
Head Start	93.600	6,434,549	6,049,630
Total Head Start Cluster		7,265,183	6,859,394
TOTAL DEPARTMENT OF HEALTH AND HUMAN SERVICES		7,265,183	6,859,394
U.S. DEPARTMENT OF TREASURY			
Direct aid			
American Rescue Plan	21.027	74,895	93,447
TOTAL DEPARTMENT OF TREASURY		74,895	93,447
TOTAL FEDERAL AWARDS		$ 24,662,731	$ 23,933,508

Medicaid is not considered federal funds for purposes of the Schedule of Federal Awards.
The District did not provide federal awards to sub-recipients for the year ended June 30, 2024

See accompanying notes to this schedule.

Salina Unified School District Number 305
Salina, Kansas

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the year ended June 30, 2024

NOTE A. BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal award activity of Salina Unified School District Number 305 under programs of the federal government for the year ended June 30, 2024. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of Salina Unified School District Number 305, it is not intended to and does not present the financial position, changes in net assets or cash flows of the District.

NOTE B. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the regulatory basis of accounting as described in the *Kansas Municipal Audit and Accounting Guide* (KMAAG). The KMAAG regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments 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 obligations against cash. The KMAAG regulatory basis does not recognize capital assets, long-term debt assignment to a fund, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than mentioned above. Expenditures as reported on the Schedule are recognized under the basis described above and follow the cost principles contained in the Uniform Guidance regarding *Cost Principles* wherein certain types of expenditures are not allowed or are limited as to reimbursement. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years. Pass-through entity identifying numbers are presented where available.

NOTE C. NON-CASH ASSISTANCE, INSURANCE AND LOANS

The District did not receive or expend any Federal awards in the form of noncash assistance, insurance, loans or loan guarantees for the year ended June 30, 2024.

NOTE D. INDIRECT COST RATES

The District has elected not to use the 10 percent de minimis indirect cost rate allowed under the Uniform Guidance.

SPECIAL REPORTS

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Certified Public Accountants

Harold K. Mayes, CPA
Lucille L. Hinderliter, CPA

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
Salina Unified School District Number 305
Salina, Kansas

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of Salina Unified School District Number 305, Salina, Kansas, as of and for the year ended June 30, 2024, and the related notes to the financial statements, which comprise the District's regulatory basis financial statements, and have issued our report thereon dated September 18, 2024. The District prepares its financial statement on a regulatory basis of accounting which demonstrates compliance with the *Kansas Municipal Audit and Accounting Guide*, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

Report 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 opinions 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 a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity'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 the internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in the 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, as defined above. However, material weaknesses may exist that have not been identified.

Report Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are 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

The 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 entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Harold K. Mayes Jr

Harold K. Mayes Jr CPA
Agler & Gaeddert, Chartered
Ottawa, Kansas
September 18, 2024

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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
Salina Unified School District Number 305
Salina, Kansas

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Salina Unified School District Number 305's compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of Salina Unified School District Number 305's major federal programs for the year ended June 30, 2024. Salina Unified School District Number 305'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, Salina Unified School District Number 305 complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2024.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* 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 Salina Unified School District Number 305 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 Salina Unified School District Number 305'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 provisions of contracts or grant agreements applicable to Salina Unified School District Number 305'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 Salina Unified School District Number 305'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 Salina Unified School District Number 305'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 Salina Unified School District Number 305'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 Salina Unified School District Number 305'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 Salina Unified School District Number 305'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 a 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 these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material 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.

Harold K. Mayes Jr

Harold K . Mayes Jr CPA
Agler & Gaeddert, Chartered
Ottawa, Kansas
September 18, 2024

SALINA UNIFIED SCHOOL DISTRICT NO. 305
Salina, Kansas

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For Year Ended June 30, 2024

SUMMARY OF AUDITOR'S RESULTS

Financial Statements

Prepared in accordance with GAAP:	Adverse
Type of report the auditor issued on whether the financial statement audited was prepared in accordance with regulatory basis:	Unmodified
Internal control over financial reporting	
Material weakness(es) identified?	No
Significant deficiencies identified not considered to be material weaknesses:	None reported
Noncompliance material to financial statements noted?	No

Federal Awards

Internal control over major programs:	
Material weakness(es) identified?	No
Significant deficiencies identified not considered to be material weaknesses:	No
Type of auditor's report issued on compliance for major federal programs:	Unmodified
Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?	No

Identification of major programs:

CFDA Numb	Name of Federal Program or Cluster	Amount
	U.S. Department of Health and Human Services	
	Head Start Cluster	
93.575	Early Head Start - Childcare Partnership	$ 524,864
93.558	Temporary Assistance for Needy Families	284,900
93.600	Head Start	6,049,630
	Total Head Start Cluster	6,859,394
	U.S. Department of Education	
84.425	ARP II - Homeless Grant	58,217
84.425	ESSER II	6,318,565
84.425	ESSER II - SPED	196,356
84.425	GEER II	46,523
		6,619,661
84.010	Title I	2,104,669
84.367	Title II	261,844
	Total U.S. Department of Education	8,986,174
	Total	$ 15,845,568

Dollar threshold used to distinguish between Type A and Type B programs:	$ 750,000
Auditee qualified as a low-risk auditee?	No

Beginning with the year ended June 30, 2016, the criteria for determination of low-risk auditee status was changed by the U.S. Office of Management and Budget (OMB). Specifically, the regulatory basis of accounting prescribed by the State of Kansas does not meet the criteria established by OMB in the Uniform Grant Guidance (UGG). The District continues, however, to meet each of the other criteria for low-risk auditee status.