SSC CPAs, P.A.

UNIFIED SCHOOL DISTRICT NO. 239

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

JUNE 30, 2024

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SSC CPAs, P.A.

Independent Auditor's Report

To the Board of Education
Unified School District No. 239
Minneapolis, Kansas

Adverse and Unmodified Opinions

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Unified School District No. 239, Minneapolis, Kansas (the District), as of and for the year ended June 30, 2024 and the related notes to the financial statement.

Adverse Opinion on U.S. Generally Accepted Accounting Principles
In our opinion, because of the significance of the matter discussed in the Basis for Adverse and Unmodified Opinions section of our report, the accompanying financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Unified School District No. 239, as of June 30, 2024, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting
In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of Unified School District No. 239, as of June 30, 2024, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 2.

Basis for Adverse and Unmodified Opinions

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

Matter Giving Rise to Adverse Opinion on U.S. Generally Accepted Accounting Principles
As discussed in Note 2 of the financial statement, the financial statement is prepared by the District on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide,* which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 2 and accounting principles generally accepted in the United States of America, although not reasonable determinable, are presumed to be material.

Responsibilities of Management for the Financial Statement

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the *Kansas Municipal Audit and Accounting Guide* as described in Note 2; this includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

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

Auditor's Responsibilities for the Audit of the Financial Statement

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

In performing an audit in accordance with GAAS, we:

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

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

Supplementary Information

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

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of Unified School District No. 239 as of and for the year ended June 30, 2023 (not presented herein), and have issued our report thereon dated November 29, 2023, which contained an unmodified opinion on the basic financial statement. The 2023 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link http://www.admin.ks.gov/offices/accounts-reports/local-government/municipal-services. The 2023 actual column (2023 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures – actual and budget for the year ended June 30, 2024 (Schedule 2 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2023 comparative information is the responsibility of management and was derived from and related 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 or to the 2023 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2023 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended June 30, 2023, on the basis of accounting described In Note 2.

SSC CPAs, P.A.

SSC CPAs, P.A.
Salina, Kansas

November 18, 2024

UNIFIED SCHOOL DISTRICT NO. 239
SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2024

STATEMENT 1

Funds	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
General Funds:						
General	$ -	$ 6,173,779	$ 6,173,779	$ -	$ 748	$ 748
Supplemental General	51,681	2,049,970	2,062,045	39,606	36,661	76,267
Special Purpose Funds:						
Capital Outlay	603,050	552,970	621,613	534,407	-	534,407
Driver Training	10,831	14,765	14,022	11,574	-	11,574
Food Service	103,452	434,532	461,479	76,505	-	76,505
At Risk (K-12)	162,216	949,420	929,284	182,352	-	182,352
Professional Development	60,400	78,194	60,065	78,529	-	78,529
Parent Education	12,842	56,425	57,788	11,479	-	11,479
Special Education	311,625	1,263,173	1,238,124	336,674	-	336,674
Career and Postsecondary Education	63,338	109,280	118,018	54,600	-	54,600
KPERS Special Retirement Contribution	-	594,989	594,989	-	-	-
Summer School	10	-	-	10	-	10
Student Revolving	75,000	117,593	117,593	75,000	-	75,000
Title I	-	103,437	103,437	-	-	-
Title II-A	-	15,794	15,794	-	-	-
Title IV-A	-	14,325	14,325	-	-	-
REAP Grant	-	28,596	28,596	-	-	-
Elementary & Secondary School Emergency Relief Funding II	-	-	-	-	-	-
Elementary & Secondary School Emergency Relief Funding III	(30,378)	95,838	65,460	-	-	-

UNIFIED SCHOOL DISTRICT NO. 239
SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2024

STATEMENT 1

Funds	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Contingency Reserve	$ 400,000	$ 200,000	$ 200,000	$ 400,000	$ -	$ 400,000
District Activity Funds	40,854	194,731	195,522	40,063	-	40,063
Bond and Interest Fund:						
Bond and Interest	885,231	1,033,970	939,655	979,546	-	979,546
Capital Project Fund:						
Construction	-	-	-	-	-	-
Trust Fund:						
Gifts and Grants	56,987	155,630	163,181	49,436	-	49,436
TOTAL REPORTING ENTITY (EXCLUDING AGENCY FUNDS)	$ 2,807,139	$ 14,237,411	$ 14,174,769	$ 2,869,781	$ 37,409	$ 2,907,190

COMPOSITION OF CASH:	
Checking and Savings Accounts	$ 2,980,688
Agency Funds per Schedule 3	(73,498)
TOTAL REPORTING ENTITY (EXCLUDING AGENCY FUNDS)	$ 2,907,190

1. REPORTING ENTITY

Unified School District No. 239 (the District) is a municipal corporation governed by a citizen-elected seven-member Board of Education.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

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

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

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

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

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

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.

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

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

3. BUDGETARY INFORMATION

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

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

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

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

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

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

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

Student Revolving Fund	Title I Fund
Title II-A Fund	Title IV-A Fund
REAP Grant Fund	Contingency Reserve Fund
District Activity Funds	
Elementary & Secondary School Emergency Relief II Fund	
Elementary & Secondary School Emergency Relief III Fund	

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

4. DEPOSITS AND INVESTMENTS

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

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

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.

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 District, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. The District has not designated a "peak period." All deposits were legally secured at June 30, 2024.

At June 30, 2024, the District's carrying amount of deposits was $2,980,688 and the bank balance was $3,578,076. The bank balance was held by two banks resulting in a concentration of credit risk. Of the bank balance, $500,000 was covered by federal depository insurance and the remaining $3,078,076 was collateralized with securities held by the pledging financial institutions' agents in the District's name.

5. INTERFUND TRANSFERS

Operating transfers were as follows:

From	To	Authority	Amount
General Fund	Special Education Fund	K.S.A. 72-5167	$ 1,073,173
General Fund	Career and Postsecondary Education Fund	K.S.A. 72-5167	32,000
General Fund	Contingency Reserve Fund	K.S.A. 72-5167	200,000
General Fund	At Risk Fund (K-12)	K.S.A. 72-5167	730,637
General Fund	Student Revolving Fund	K.S.A. 72-5167	75,000
General Fund	Professional Development Fund	K.S.A. 72-5167	3,000
General Fund	Capital Outlay	K.S.A. 72-5167	5,928
General Fund	Parent Education Fund	K.S.A. 72-5167	23,375
Supplemental General Fund	Special Education Fund	K.S.A. 72-5143	190,000
Supplemental General Fund	Professional Development Fund	K.S.A. 72-5143	72,100
Supplemental General Fund	Parent Education Fund	K.S.A. 72-5143	6,300
Supplemental General Fund	At Risk Fund (K-12)	K.S.A. 72-5143	218,783
Supplemental General Fund	Career and Postsecondary Education Fund	K.S.A. 72-5143	64,000
Contingency Reserve Fund	Supplemental General Fund	K.S.A. 72-5165	200,000

6. DEFINED BENEFIT PENSION PLAN

General Information about the Pension Plan

Plan Description. The District participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, et seq. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in its Annual Comprehensive Financial Report which can be found on the KPERS website at www.kpers.org or by writing to KPERS (611 S. Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

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

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

13.88% and 13.11%, respectively, for the fiscal year ended June 30, 2023. The actuarially determined employer contribution rate and the statutory contribution rate was 13.38% and 12.57% for the fiscal year ended June 30, 2024.

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

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

The 2022 Legislature passed Senate Bill 421, which authorized the State of Kansas to transfer $1.125 billion from the State General Fund directly to KPERS in Fiscal Years 2022 and 2023. The first $253.9 million paid off outstanding accounts receivable for KPERS-School employer contributions withheld in Fiscal Year 2017 and Fiscal Year 2019 while the remaining $871.1 million was applied to the KPERS-School unfunded actuarial liability. In Fiscal Year 2022, $600 million was transferred in May/June 2022.

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

The State of Kansas is required to contribute the statutory required employer's share except for retired District employees. The District is responsible for the employer's portion of the cost for retired District employees. The District received and remitted amounts equal to the statutory contribution rate, which totaled $594,989 for the year ended June 30, 2024.

Net Pension Liability

At June 30, 2024, the District's proportionate share of the collective net pension liability reported by KPERS was $5,854,320. The net pension liability was measured as of June 30, 2023, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2022, which was rolled forward to June 30, 2023. The District's proportion of the net pension liability was based on the ratio of the District's contributions to KPERS, relative to the total employer and non-employer contributions of the State/School subgroup within KPERS for the fiscal year ended June 30, 2023. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

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

7. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS

Other Post-Employment Benefits. As provided by K.S.A. 12-5040, the District allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the District is subsidizing the retirees because each participant is charged a level premium,

regardless of age. However, the cost of this subsidy has not been quantified in this financial statement.

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

Death and Disability Other Post-Employment Benefits. As provided by K.S.A 74-4927, disabled members in the Kansas Public Employee 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.

Termination Benefits. The District provides an early retirement program for certain eligible employees who have completed 15 years of service with the District and have met the KPERS early retirement criteria. Those eligible under this program may receive benefits for the four years prior to being eligible for full social security benefits. The annual amount is calculated by multiplying the years of service by the largest salary at the time of application for the preceding five years multiplied by a rate factor noted in the negotiated agreement. Payments to retired employees under this plan were $100,574 for the year ended June 30, 2024.

Compensated Absences. The District provides compensation for absences. Full time, twelve-month classified employees earn vacation at the rate of 10 days per year for employment of 10 years or less and 15 days per year for employees with more than 10 years. The maximum accumulation of vacation leave is 20 days. When an employee ceases employment, they are paid for unused vacation leave up to a maximum of 10 days at the employee's regular daily rate of pay.

Classified employees also earn 10 days of paid leave per year, to be used for sick, bereavement, or personal leave, however personal leave is limited to 2 days per year. Unused paid leave will be accumulated to a maximum of 90 days. Certified employees earn two personal days per year. A total of 3 personal days may be accumulated for employees that have less than four years of service and a total of 4 days for four or more years of service. Unused personal and discretionary days are not reimbursable.

Certified employees earn 10 days sick leave each year for the first six years of service and 20 days sick leave per year for greater than six years of service. Certified employees can carry forward up to 60 sick leave days and may be paid for any unused days over 60 days at the end of the year, at the rate of $40 per day up to a maximum of 10 days. Certified employees that cease employment due to retirement or death are paid $40 per day for unused sick leave up to a maximum of 20 days.

8. RISK AND MANAGEMENT

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

9. RELATED PARTIES

During the year ended June 30, 2024, the District employed one immediate family member of the superintendent and one immediate family member of a board member.

10. COMPLIANCE WITH KANSAS STATUTES

K.S.A. 72-1151 notes that sealed bid procedures must be performed for expenditure amounts greater than $20,000 for construction or purchase of material, goods/wares. During the year ended June 30, 2024 a project greater than $20,000 was awarded without following sealed bid procedures.

11. SUBSEQUENT EVENTS

The District's management has evaluated events and transactions occurring after June 30, 2024 through November 18, 2024. The aforementioned date represents the date the financial statement was available to be issued.

12. LONG-TERM DEBT

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

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
General Obligation Bonds									
Refunding Series 2013	2.0%/2.3%	5/8/2013	$ 4,610,000	9/1/2027	$ 2,280,000	$ -	$ 415,000	$ 1,865,000	$ 44,355
Series 2015	3.0%/4.0%	5/1/2015	9,625,000	9/1/2035	8,870,000	-	185,000	8,685,000	295,300
Finance Lease									
Phone System	0.00%	10/28/2022	131,040	10/31/2027	113,568	-	26,208	87,360	-
Total General Obligation Bonds					$ 11,263,568	$ -	$ 626,208	$ 10,637,360	$ 339,655

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

	Year							
	2025	2026	2027	2028	2029	2030-2034	2035-2036	Total
Principal:								
Refunding Series 2013	$ 435,000	$ 455,000	$ 475,000	$ 500,000	$ -	$ -	$ -	$ 1,865,000
Series 2015	200,000	220,000	240,000	255,000	800,000	4,690,000	2,280,000	8,685,000
Phone System	26,208	26,208	26,208	8,736	-	-	-	87,360
Total Principal	661,208	701,208	741,208	763,736	800,000	4,690,000	2,280,000	10,637,360
Interest:								
Refunding Series 2013	35,855	26,728	16,725	5,750	-	-	-	85,058
Series 2015	289,525	283,225	276,325	268,900	253,075	845,750	89,625	2,306,425
Total Interest	325,380	309,953	293,050	274,650	253,075	845,750	89,625	2,391,483
Total Principal and Interest	$ 986,588	$ 1,011,161	$1,034,258	$ 1,038,386	$1,053,075	$ 5,535,750	$ 2,369,625	$ 13,028,843

REGULATORY – REQUIRED
SUPPLEMENTARY INFORMATION

UNIFIED SCHOOL DISTRICT NO. 239
SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2024

SCHEDULE 1

Funds	Certified Budget	Adjustment to Comply with Legal Max	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
General Funds:						
General	$ 6,357,456	$ (183,677)	$ -	$ 6,173,779	$ 6,173,779	$ -
Supplemental General	2,075,000	(12,955)	-	2,062,045	2,062,045	-
Special Purpose Funds:						
Capital Outlay	1,061,000	-	-	1,061,000	621,613	(439,387)
Driver Training	17,000	-	-	17,000	14,022	(2,978)
Food Service	515,000	-	-	515,000	461,479	(53,521)
At Risk (K-12)	1,025,000	-	-	1,025,000	929,284	(95,716)
Professional Development	61,000	-	-	61,000	60,065	(935)
Parent Education	58,920	-	-	58,920	57,788	(1,132)
Special Education	1,482,940	-	-	1,482,940	1,238,124	(244,816)
Career and Postsecondary Education	153,500	-	-	153,500	118,018	(35,482)
KPERS Special Retirement Contribution	682,855	-	-	682,855	594,989	(87,866)
Summer School	-	-	-	-	-	-
Bond and Interest Fund:						
Bond and Interest	939,755	-	-	939,755	939,655	(100)

UNIFIED SCHOOL DISTRICT NO. 239
GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL AND BUDGET (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2024
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED JUNE 30, 2023)

SCHEDULE 2

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
State Aid:				
General Aid	$ 5,124,198	$ 5,440,606	$ 5,495,456	$ (54,850)
Special Education Aid	786,468	733,173	862,000	(128,827)
Total Receipts	5,910,666	6,173,779	$ 6,357,456	$ (183,677)
Expenditures				
Instruction	$ 2,437,597	$ 2,608,432	$ 2,533,285	$ 75,147
Student Support Services	192,093	167,111	234,430	(67,319)
Instructional Support Staff	59,166	60,388	62,200	(1,812)
General Administration	206,211	223,984	216,280	7,704
School Administration	420,235	420,114	476,500	(56,386)
Operations and Maintenance	169,683	322,470	290,480	31,990
Transportation	237,553	228,167	345,000	(116,833)
Operating Transfers	2,188,128	2,143,113	2,199,281	(56,168)
Adjustment to Comply with Legal Max	-	-	(183,677)	183,677
Total Expenditures	5,910,666	6,173,779	$ 6,173,779	$ -
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	$ -	$ -		

UNIFIED SCHOOL DISTRICT NO. 239
SUPPLEMENTAL GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL AND BUDGET (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2024
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED JUNE 30, 2023)

SCHEDULE 2

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenue:				
Ad Valorem Property Tax	$ 792,170	$ 818,186	$ 794,602	$ 23,584
Delinquent Tax	9,921	11,181	8,217	2,964
Motor Vehicle Tax	49,176	53,020	50,899	2,121
Recreational Vehicle Tax	1,090	1,295	1,076	219
16/20M Vehicle Tax	5,385	4,692	-	4,692
Commercial Vehicle Tax	1,573	1,714	2,612	(898)
Supplemental State Aid	918,090	959,882	965,913	(6,031)
Operating Transfers	195,000	200,000	200,000	-
Total Receipts	1,972,405	2,049,970	$ 2,023,319	$ 26,651
Expenditures				
Instruction	808,957	751,408	$ 823,103	$ (71,695)
Student Support Services	19,359	26,339	22,700	3,639
Instructional Support Staff	9,109	10,266	8,000	2,266
General Administration	75,736	76,882	80,000	(3,118)
School Administration	96,401	87,692	94,229	(6,537)
Operations and Maintenance	567,412	554,495	565,700	(11,205)
Food Service	-	3,780	-	3,780
Operating Transfers	396,564	551,183	481,268	69,915
Adjustment to Comply with Legal Max	-	-	(12,955)	12,955
Total Expenditures	1,973,538	2,062,045	$ 2,062,045	$ -
Receipts Over (Under) Expenditures	(1,133)	(12,075)		
Unencumbered Cash, Beginning	52,814	51,681		
Unencumbered Cash, Ending	$ 51,681	$ 39,606		

UNIFIED SCHOOL DISTRICT NO. 239
CAPITAL OUTLAY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL AND BUDGET (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2024
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED JUNE 30, 2023)

SCHEDULE 2

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenue:				
Ad Valorem Property Tax	$ 305,444	$ 321,516	$ 321,855	$ (339)
Delinquent Tax	4,981	4,811	3,139	1,672
Motor Vehicle Tax	25,332	22,986	23,083	(97)
Recreational Vehicle Tax	561	558	488	70
16/20M Vehicle Tax	2,827	2,321	-	2,321
Commercial Vehicle Tax	776	665	1,185	(520)
Interest on Idle Funds	24,075	33,466	-	33,466
Other Sources	8,468	17,600	-	17,600
Capital Outlay State Aid	122,802	143,119	143,119	-
Operating Transfers	-	5,928	19,196	(13,268)
Total Receipts	495,266	552,970	$ 512,065	$ 40,905
Expenditures				
Instruction	$ 11,237	$ -	$ 110,000	$ (110,000)
Student Support Services	-	-	45,000	(45,000)
Instructional Support Staff	-	-	45,000	(45,000)
General Administration	-	-	50,000	(50,000)
School Administration	-	-	50,000	(50,000)
Operations and Maintenance	437,678	124,227	265,000	(140,773)
Transportation	36,601	72,217	76,000	(3,783)
Facility Acquisition and Construction	373,726	425,169	420,000	5,169
Total Expenditures	859,242	621,613	$ 1,061,000	$ (439,387)
Receipts Over (Under) Expenditures	(363,976)	(68,643)		
Unencumbered Cash, Beginning	967,026	603,050		
Unencumbered Cash, Ending	$ 603,050	$ 534,407		

UNIFIED SCHOOL DISTRICT NO. 239
DRIVER TRAINING FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL AND BUDGET (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2024
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED JUNE 30, 2023)

SCHEDULE 2

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
State Aid	$ 6,160	$ 6,815	$ 6,750	$ 65
Other Sources	7,100	7,950	7,000	950
Total Receipts	13,260	14,765	$ 13,750	$ 1,015
Expenditures				
Instruction	20,594	14,022	$ 17,000	$ (2,978)
Receipts Over (Under) Expenditures	(7,334)	743		
Unencumbered Cash, Beginning	18,165	10,831		
Unencumbered Cash, Ending	$ 10,831	$ 11,574		

UNIFIED SCHOOL DISTRICT NO. 239
FOOD SERVICE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL AND BUDGET (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2024
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED JUNE 30, 2023)

SCHEDULE 2

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
State Aid	$ 3,821	$ 3,839	$ 3,200	$ 639
Federal Aid	298,913	268,632	251,170	17,462
Local Receipts	146,610	162,061	207,898	(45,837)
Total Receipts	449,344	434,532	$ 462,268	$ (27,736)
Expenditures				
Food Service Operation	446,570	461,479	$ 515,000	$ (53,521)
Receipts Over (Under) Expenditures	2,774	(26,947)		
Unencumbered Cash, Beginning	100,678	103,452		
Unencumbered Cash, Ending	$ 103,452	$ 76,505		

UNIFIED SCHOOL DISTRICT NO. 239
AT RISK (K-12) FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL AND BUDGET (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2024
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED JUNE 30, 2023)

SCHEDULE 2

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Operating Transfers	$ 830,421	$ 949,420	$ 990,317	$ (40,897)
Expenditures				
Instruction	756,637	929,284	$ 1,025,000	$ (95,716)
Receipts Over (Under) Expenditures	73,784	20,136		
Unencumbered Cash, Beginning	88,432	162,216		
Unencumbered Cash, Ending	$ 162,216	$ 182,352		

UNIFIED SCHOOL DISTRICT NO. 239
PROFESSIONAL DEVELOPMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL AND BUDGET (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2024
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED JUNE 30, 2023)

SCHEDULE 2

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
State Aid	$ 5,025	$ 3,094	$ 6,000	$ (2,906)
Operating Transfers	55,000	75,100	20,000	55,100
Total Receipts	60,025	78,194	$ 26,000	$ 52,194
Expenditures				
Student Support Services	42,694	60,065	$ 61,000	$ (935)
Receipts Over (Under) Expenditures	17,331	18,129		
Unencumbered Cash, Beginning	43,069	60,400		
Unencumbered Cash, Ending	$ 60,400	$ 78,529		

UNIFIED SCHOOL DISTRICT NO. 239
PARENT EDUCATION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL AND BUDGET (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2024
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED JUNE 30, 2023)

SCHEDULE 2

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
State Aid	$ 25,000	$ 26,750	$ 26,750	$ -
Operating Transfers	25,500	29,675	20,000	9,675
Total Receipts	50,500	56,425	$ 46,750	$ 9,675
Expenditures				
Instruction	46,751	52,233	$ 49,920	$ 2,313
Student Support Services	3,059	5,480	9,000	(3,520)
Instructional Support Staff	70	75	-	75
Total Expenditures	49,880	57,788	$ 58,920	$ (1,132)
Receipts Over (Under) Expenditures	620	(1,363)		
Unencumbered Cash, Beginning	12,222	12,842		
Unencumbered Cash, Ending	$ 12,842	$ 11,479		

UNIFIED SCHOOL DISTRICT NO. 239
SPECIAL EDUCATION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL AND BUDGET (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2024
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED JUNE 30, 2023)

SCHEDULE 2

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Federal Aid	$ 16,077	$ -	$ -	$ -
Operating Transfers	1,321,636	1,263,173	1,326,036	(62,863)
Total Receipts	1,337,713	1,263,173	$ 1,326,036	$ (62,863)
Expenditures				
Instruction	1,131,073	1,062,325	$ 1,273,940	$ (211,615)
Student Support Services	7,113	9,886	7,500	2,386
Instructional Support Staff	68,907	60,798	75,500	(14,702)
Vehicle Operating Service	93,791	95,331	103,000	(7,669)
Vehicle Service and Maintenance	9,859	8,409	20,000	(11,591)
Other Student Transportation Service	1,284	1,375	3,000	(1,625)
Total Expenditures	1,312,027	1,238,124	$ 1,482,940	$ (244,816)
Receipts Over (Under) Expenditures	25,686	25,049		
Unencumbered Cash, Beginning	285,939	311,625		
Unencumbered Cash, Ending	$ 311,625	$ 336,674		

UNIFIED SCHOOL DISTRICT NO. 239
CAREER AND POSTSECONDARY EDUCATION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL AND BUDGET (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2024
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED JUNE 30, 2023)

SCHEDULE 2

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
State Aid	$ 14,584	$ 13,280	$ 28,750	$ (15,470)
Operating Transfers	115,500	96,000	105,000	(9,000)
Total Receipts	130,084	109,280	$ 133,750	$ (24,470)
Expenditures				
Instruction	100,758	118,018	$ 153,500	$ (35,482)
Receipts Over (Under) Expenditures	29,326	(8,738)		
Unencumbered Cash, Beginning	34,012	63,338		
Unencumbered Cash, Ending	$ 63,338	$ 54,600		

UNIFIED SCHOOL DISTRICT NO. 239
KPERS SPECIAL RETIREMENT CONTRIBUTION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL AND BUDGET (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2024
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED JUNE 30, 2023)

SCHEDULE 2

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
State Aid	$ 620,777	$ 594,989	$ 682,855	$ (87,866)
Expenditures				
Employee Benefits	620,777	594,989	$ 682,855	$ (87,866)
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	$ -	$ -		

UNIFIED SCHOOL DISTRICT NO. 239
SUMMER SCHOOL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL AND BUDGET (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2024
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED JUNE 30, 2023)

SCHEDULE 2

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Operating Transfers	$ -	$ -	$ -	$ -
Expenditures				
Instruction	-	-	$ -	$ -
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, Beginning	10	10		
Unencumbered Cash, Ending	$ 10	$ 10		

UNIFIED SCHOOL DISTRICT NO. 239
STUDENT REVOLVING FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2024
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED JUNE 30, 2023)

SCHEDULE 2

	Prior Year Actual	Current Year Actual
Receipts		
Rental and Fees	$ 42,926	$ 42,593
Operating Transfers	41,635	75,000
Total Receipts	84,561	117,593
Expenditures		
Materials and Supplies	59,561	117,593
Receipts Over (Under) Expenditures	25,000	-
Unencumbered Cash, Beginning	50,000	75,000
Unencumbered Cash, Ending	$ 75,000	$ 75,000

UNIFIED SCHOOL DISTRICT NO. 239
TITLE I FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2024
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED JUNE 30, 2023)

SCHEDULE 2

	Prior Year Actual	Current Year Actual
Receipts		
Federal Aid	$ 81,799	$ 103,437
Expenditures		
Instruction	81,799	103,437
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ -

UNIFIED SCHOOL DISTRICT NO. 239
TITLE II-A FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2024
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED JUNE 30, 2023)

SCHEDULE 2

	Prior Year Actual	Current Year Actual
Receipts		
Federal Aid	$ 17,970	$ 15,794
Expenditures		
Instruction	17,970	15,794
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ -

UNIFIED SCHOOL DISTRICT NO. 239
TITLE IV-A FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2024
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED JUNE 30, 2023)

SCHEDULE 2

	Prior Year Actual	Current Year Actual
Receipts		
Federal Aid	$ 14,332	$ 14,325
Expenditures		
Instruction	14,332	14,325
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ -

UNIFIED SCHOOL DISTRICT NO. 239
REAP GRANT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2024
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED JUNE 30, 2023)

SCHEDULE 2

	Prior Year Actual	Current Year Actual
Receipts		
Federal Aid	$ 39,724	$ 28,596
Expenditures		
Instruction	38,022	28,596
Receipts Over (Under) Expenditures	1,702	-
Unencumbered Cash, Beginning	(1,702)	-
Unencumbered Cash, Ending	$ -	$ -

UNIFIED SCHOOL DISTRICT NO. 239
ELEMENTARY & SECONDARY SCHOOL EMERGENCY RELIEF II FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2024
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED JUNE 30, 2023)

SCHEDULE 2

	Prior Year Actual	Current Year Actual
Receipts		
Federal Aid	$ 7,956	$ -
Expenditures		
Instruction	-	-
Receipts Over (Under) Expenditures	7,956	-
Unencumbered Cash, Beginning	(7,956)	-
Unencumbered Cash, Ending	$ -	$ -

UNIFIED SCHOOL DISTRICT NO. 239
ELEMENTARY & SECONDARY SCHOOL EMERGENCY RELIEF III FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2024
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED JUNE 30, 2023)

SCHEDULE 2

	Prior Year Actual	Current Year Actual
Receipts		
Federal Aid	$ 233,816	$ 95,838
Expenditures		
Student Support Services	216,782	60,399
Operations and Maintenance	1,552	-
Community Service Operations	14,846	5,061
Total Expenditures	233,180	65,460
Receipts Over (Under) Expenditures	636	30,378
Unencumbered Cash, Beginning	(31,014)	(30,378)
Unencumbered Cash, Ending	$ (30,378)	$ -

UNIFIED SCHOOL DISTRICT NO. 239
CONTINGENCY RESERVE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2024
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED JUNE 30, 2023)

SCHEDULE 2

	Prior Year Actual	Current Year Actual
Receipts		
Operating Transfers	$ 195,000	$ 200,000
Expenditures		
Operating Transfers	195,000	200,000
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	400,000	400,000
Unencumbered Cash, Ending	$ 400,000	$ 400,000

UNIFIED SCHOOL DISTRICT NO. 239
BOND AND INTEREST FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL AND BUDGET (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2024
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED JUNE 30, 2023)

SCHEDULE 2

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenue:				
Ad Valorem Property Tax	$ 554,059	$ 565,600	$ 565,470	$ 130
Delinquent Tax	7,629	8,091	5,729	2,362
Motor Vehicle Tax	38,765	38,734	37,816	918
Recreational Vehicle Tax	859	944	799	145
16/20M Vehicle Tax	4,345	3,613	-	3,613
Commercial Vehicle Tax	1,210	1,202	1,941	(739)
Interest	1,992	2,338	-	2,338
State Aid	367,222	413,448	413,448	-
Operating Transfers	25,423	-	-	-
Total Receipts	1,001,504	1,033,970	$ 1,025,203	$ 8,767
Expenditures				
Principal	565,000	600,000	$ 600,000	$ -
Interest	353,054	339,655	339,655	-
Fees	-	-	100	(100)
Total Expenditures	918,054	939,655	$ 939,755	$ (100)
Receipts Over (Under) Expenditures	83,450	94,315		
Unencumbered Cash, Beginning	801,781	885,231		
Unencumbered Cash, Ending	$ 885,231	$ 979,546		

UNIFIED SCHOOL DISTRICT NO. 239
CONSTRUCTION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2024
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED JUNE 30, 2023)

SCHEDULE 2

	Prior Year Actual	Current Year Actual
Receipts		
Interest on Idle Funds	$ -	$ -
Expenditures		
Operating Transfers	25,424	-
Receipts Over (Under) Expenditures	(25,424)	-
Unencumbered Cash, Beginning	25,424	-
Unencumbered Cash, Ending	$ -	$ -

UNIFIED SCHOOL DISTRICT NO. 239
GIFTS AND GRANTS FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL AND BUDGET (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2024
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED JUNE 30, 2023)

SCHEDULE 2

	Prior Year Actual	Current Year Actual
Receipts		
Private Source Contributions	$ 108,400	$ 155,630
Expenditures		
Instruction	39,072	59,207
Student Support Services	4,500	9,922
Instructional Support Staff	751	-
Operations and Maintenance	10,000	-
Food Service Operations	1,089	801
Community Services Operations	59,400	93,251
Total Expenditures	114,812	163,181
Receipts Over (Under) Expenditures	(6,412)	(7,551)
Unencumbered Cash, Beginning	63,399	56,987
Unencumbered Cash, Ending	$ 56,987	$ 49,436

UNIFIED SCHOOL DISTRICT NO. 239
AGENCY FUND
SUMMARY OF RECEIPTS AND DISBURSEMENTS (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2024

SCHEDULE 3

Agency Funds	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Student Organization Funds				
Minneapolis Junior/Senior High School				
Class of 2024	$ 900	$ 12,652	$ 13,175	$ 377
Class of 2025	2,553	3,211	2,666	3,098
Class of 2026	1,074	2,685	-	3,759
Class of 2027	-	570	58	512
Cheerleaders - High School	305	4,040	3,492	853
Cheerleaders - Junior High School	2,857	3,186	2,267	3,776
Coffee Shop	1,384	-	-	1,384
Cookies	620	-	-	620
Craftology	-	5,444	3,462	1,982
Economics Club	161	-	161	-
New Image	9,792	7,572	9,375	7,989
Performing Arts	96	-	96	-
Art Club	361	1,500	1,362	499
Drama	1,817	2,845	1,232	3,430
CFL Forensics	177	-	177	-
Trama Team	529	-	499	30
Prom Meals	195	-	-	195
Student Council - High School	1,454	993	1,251	1,196
Student Council - Junior High School	1,196	758	917	1,037
National FFA Organization	31,756	66,449	58,319	39,886
FCCLA	882	-	-	882
Science Club - High School	145	-	-	145
Science Club - Junior High School	700	-	168	532
SSR Student/Staff Rewards	1,302	-	1,232	70
National Honor Society	1,043	2,756	2,754	1,045
Subtotal Minneapolis Jr/Sr HS	61,299	114,661	102,663	73,297
Minneapolis Grade School				
Field Trip	701	6,341	6,841	201
Total Student Organizations Funds	62,000	121,002	109,504	73,498
Payroll Clearing	-	23,682	23,682	-
Total Agency Funds	$ 62,000	$ 144,684	$ 133,186	$ 73,498

UNIFIED SCHOOL DISTRICT NO. 239
DISTRICT ACTIVITY FUNDS
SUMMARY OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2024

SCHEDULE 4

Funds	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Ending Cash Balance
Gate Receipts					
End Zone Camera	$ 964	$ 7,560	$ 7,898	$ 626	$ 626
Junior/Senior High School	18,077	53,071	51,715	19,433	19,433
Subtotal Gate Receipts	19,041	60,631	59,613	20,059	20,059
School Projects					
Grade School Yearbook	333	-	95	238	238
Entrepreneur	5,000	5,506	7,355	3,151	3,151
Student Service	3,760	1,232	1,996	2,996	2,996
Stuco Vending	4,396	6,634	8,013	3,017	3,017
Survivor	757	72	-	829	829
Teacher Appreciation	184	100	-	284	284
Concession Stand	7,453	27,121	25,085	9,489	9,489
Subtotal School Projects	21,883	40,665	42,544	20,004	20,004
Revolving Funds					
Minneapolis Jr/Sr High School	(70)	59,990	59,920	-	-
Minneapolis Grade School	-	33,445	33,445	-	-
Total Revolving Funds	(70)	93,435	93,365	-	-
Total District Activity Funds	$ 40,854	$ 194,731	$ 195,522	$ 40,063	$ 40,063