UNIFIED SCHOOL DISTRICT
NO. 200
Tribune, Kansas

Regulatory Basis
Financial Statement

For the Year Ended June 30, 2023

UNIFIED SCHOOL DISTRICT NO. 200

REGULATORY BASIS
FINANCIAL STATEMENT

For the Year Ended June 30, 2023

BOARD OF EDUCATION

Shea Stewart - President
Shanon Schneider - Vice President
Jessica Alexander - Member
Sheryl Crotinger - Member
Virginia Gibson - Member
Kenton Mangan - Member
Brent Foster Tarman - Member

BOARD TREASURER

Adriane Steinle

BOARD CLERK

Katie Zerr

SUPERINTENDENT

John Niehues

UNIFIED SCHOOL DISTRICT NO. 200

Regulatory Basis
Financial Statement

For the Year Ended June 30, 2023

TABLE OF CONTENTS

	Page Number
INTRODUCTORY SECTION	
Title Page	
Table of Contents	i
FINANCIAL SECTION	
Independent Auditor's Report	1
STATEMENT 1	
Summary Statement of Receipts, Expenditures and Unencumbered Cash	5
Notes to the Financial Statements	7
REGULATORY REQUIRED SUPPLEMENTAL INFORMATION	
SCHEDULE 1	
Summary of Expenditures - Actual and Budget (Budgeted Funds Only)	20
SCHEDULE 2	
Schedule of Receipts and Expenditures	
A General Fund	21
B Supplemental General Fund	23
C At Risk Fund (4 Year Old)	25
D At Risk Fund (K-12)	26
E Bilingual Education Fund	27
F Capital Outlay Fund	28
G Driver Training Fund	29
H Food Service Fund	30
I Professional Development	31

UNIFIED SCHOOL DISTRICT NO. 200

Regulatory Basis
Financial Statement

For the Year Ended June 30, 2023

TABLE OF CONTENTS

J	Special Education Fund	32
K	Career and Postsecondary Education Fund	33
L	KPERS Special Retirement Contribution Fund	34
M	Gifts and Grants Fund	35
N	Bond and Interest Fund	36
O	Contingency Reserve Fund	37
P	Textbook Rental Fund	38
Q	Title I Fund	39
R	Title II-A Fund	40
S	REAP Federal Grant Fund	41
T	Title IV Fund	42
U	ESSER Act Fund	43
V	KDHE Federal Grant Fund	44

SCHEDULE 3
Summary of Receipts and Disbursements - Agency Funds 45

SCHEDULE 4
Schedule of Receipts, Expenditures, and Unencumbered Cash - District Activity Funds 47

James V. Myers, Chartered

P.O. Box 495
Tribune, Kansas 67879

Certified Public Accountant

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

INDEPENDENT AUDITOR'S REPORT

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

Adverse and Unmodified Opinions

I have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Unified School District No. 200 as of and for the year ended June 30, 2023 and the related notes to the financial statement.

Adverse Opinion on U.S. Generally Accepted Accounting Principles
In my opinion, because of the significance of the matter discussed in the Basis for Adverse and Unmodified Opinions section of my report, the accompanying financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Unified School District No. 200 as of June 30, 2023, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting
In my opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of Unified School District No. 200 as of June 30, 2023, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

Basis for Adverse and Unmodified Opinions

I conducted my audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the *Kansas Municipal Audit and Accounting Guide*. My responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statement section of my report. I am required to be independent of Unified School District No. 200, and to meet my other ethical responsibilities, in accordance with the relevant ethical requirements relating to my audit. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my adverse and unmodified audit opinions.

Matter Giving Rise to Adverse Opinion on U.S. Generally Accepted Accounting Principles
As discussed in Note 1 of the financial statement, the financial statement is prepared by Unified School District No. 200 on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting

principles generally accepted in the United States of America. The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Responsibilities of Management for the Financial Statement

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the *Kansas Municipal Audit and Accounting Guide* as described in Note 1; this includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

In preparing the financial statement, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Unified School District No. 200's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statement

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

In performing an audit in accordance with GAAS, I:

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statement.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Unified School District No. 200's internal control. Accordingly, no such opinion is expressed.

- evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statement.
- conclude whether, in my judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Unified School District No. 200's ability to continue as a going concern for a reasonable period of time.

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

Supplementary Information

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

Prior Year Comparative Analysis
I also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of Unified School District No. 200 as of and for the year ended June 30, 2022 (not presented herein), and have issued my report thereon dated August 24, 2022, which contained an unmodified opinion on the basic financial statement. The 2021 basic financial statement and my accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link: http://admin.ks.gov/offices/accounts-reports/local-government/municipal-services. The 2021 actual column (2021 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures – actual and budget for the year ended June 30, 2022 (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 2021 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 2021 basic financial

statement. The 2021 comparative information was subjected to the auditing procedures applied in the audit of the 2021 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 2021 basic financial statement or to the 2021 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In my opinion, the 2021 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, 2021, on the basis of accounting described in Note 1.

James V. Myers
Certified Public Accountant

August 28, 2023

UNIFIED SCHOOL DISTRICT NO. 200
Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended June 30, 2023

Funds	Beginning Unencumbered Cash Balance	Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Governmental Type Funds:							
General Funds:							
General	$ 3	$ -	$ 2,476,881	$ 2,476,879	$ 5	$ 13,809	$ 13,814
Supplemental General	90,645	41	730,612	767,761	53,537	652	54,189
Special Purpose Funds:							
At Risk (4 Year Old)	20,000	-	45,641	45,641	20,000	-	20,000
At Risk (K-12)	85,000	-	335,928	335,928	85,000	-	85,000
Bilingual Education	-	-	78,491	78,491	-	-	-
Capital Outlay	1,308,152	-	424,459	1,023,564	709,047	-	709,047
Driver Training	19,502	-	5,385	5,806	19,081	-	19,081
Food Service	57,196	-	169,430	165,338	61,288	-	61,288
Professional Development	20,751	-	4,500	5,105	20,146	37	20,183
Special Education	218,207	-	263,050	262,938	218,319	-	218,319
Career & Postsecondary Education	-	-	60,452	60,452	-	-	-
KPERS Special Retirement Contribution	-	-	258,718	258,718	-	-	-
Gifts & Grants	-	-	15,620	15,620	-	-	-
Contingency Reserve	208,030	-	-	-	208,030	-	208,030
Textbook Rental	43,340	-	20,802	26,436	37,706	-	37,706
Title I	-	-	58,762	58,762	-	-	-
Title II-A	-	-	7,921	7,921	-	2,662	2,662
REAP Federal Grant	-	-	17,673	17,673	-	17,673	17,673
Title IV	-	-	12,339	12,339	-	-	-
ESSER	(25,830)	-	481,422	455,592	-	-	-
KDHE Federal Grant	(44,941)	374	97,862	128,794	(75,499)	-	(75,499)
District Activity Funds - Schedule 4	37,734	-	102,785	96,217	44,302	-	44,302
Bond and Interest Funds:							
Bond and interest	441,847	-	640,592	634,056	448,383	-	448,383
Total Reporting Entity (excluding Agency Funds)	$ 2,479,636	$ 415	$ 6,309,325	$ 6,940,031	$ 1,849,345	$ 34,833	$ 1,884,178

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

UNIFIED SCHOOL DISTRICT NO. 200
Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended June 30, 2023

Composition of Cash:	
Checking Account	$ 372,132
School Checking Account	83,358
Savings Account	1,266,244
Petty Cash	1,400
Cash on Hand	100
Certificates of Deposit	200,000
School Certificates of Deposit	51,452
Total Cash	$ 1,974,686
Agency Funds per Schedule 3	(90,508)
Total Reporting Entity (Excluding Agency Funds)	$ 1,884,178

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

UNIFIED SCHOOL DISTRICT NO. 200
TRIBUNE, KANSAS
NOTES TO THE FINANCIAL STATEMENT
For the Year Ended June 30, 2023

Note 1: Summary of Significant Accounting Policies

A. Municipal Financial Reporting Entity

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

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

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

The municipality 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 municipality to use the regulatory basis of accounting.

C. Regulatory basis fund types

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

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

Note 1: Summary of Significant Accounting Policies (continued)

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

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

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

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

D. Cash and investments

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

E. Property taxes

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

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

F. Interfund transactions

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

Note 1: Summary of Significant Accounting Policies (continued)

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

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

G. Reimbursements

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

H. Restricted Assets

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

I. Use of Estimates

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

Note 2: Budgetary Information

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

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

If the municipality is holding a revenue neutral rate hearing, the budget timeline for adoption of the final budget has been adjusted to on or before September 20th. The municipality did not hold a revenue neutral rate hearing for this year.

Note 2: Budgetary Information (continued)

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

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

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

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

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

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

Note 3: Deposits & Investments

K.S.A. 9-1401 establishes the depositories which may be used by USD 200. The statute requires banks eligible to hold USD 200's funds have a main or branch bank in the county in which USD 200 is located, or in an adjoining county if such institution has been designated as an official depository, and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. USD 200 has no other policies that would further limit interest rate risk.

K.S.A. 12-1675 limits USD 200's investment of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. USD 200 has no other investment policy that would further limit its investment choices.

Concentration of credit risk

State statutes place no limit on the amount USD 200 may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405. USD 200's allocation of investments as of June 30, 2023 is 100% guaranteed investment contracts secured by U.S. Treasury and Agencies.

Custodial credit risk – deposits

Custodial credit risk is the risk that in the event of a bank failure, USD 200's deposits may not be returned to it. State statutes require USD 200's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. USD 200 does not use designated "peak periods". All deposits were legally secured at June 30, 2023.

At June 30, 2023, USD 200's carrying amount of deposits was $1,974,686 and the bank balance was $2,173,673. 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 $1,673,673 was collateralized with securities held by the pledging financial institutions' agents in USD 200's name.

Custodial credit risk – investments

For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, USD 200 will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured. USD 200 had no investments of this type at June 30, 2023.

Note 4: Compensated Absences

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

Note 5: Defined Benefit Pension Plan

Plan Description. USD No. 200 participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, *et seq.* Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in its Annual Comprehensive Financial Report which can be found on the KPERS website at www.kpers.org or by writing to KPERS (611 S. Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

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

State law provides that the employer contribution rates for KPERS 1, KPERS 2, and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate and the statutory contribution rate (not including the 1% contribution rate for the Death and Disability Program) was 14.20% and 13.33% respectively, for the fiscal year ended June 30, 2022. The actuarially determined employer contribution rate and the statutory contribution rate was 13.88% and 13.11% for the fiscal year ended June 30, 2023.

Note 5: Defined Benefit Pension Plan (continued)

Senate Substitute for House Bill 2052 authorized the delay of $64.1 million in fiscal year 2017 contributions. These contributions were set up as a long-term receivable. Payment is scheduled to be made in a series of twenty annual payments of $6.4 million dollars per year beginning in fiscal year 2018. Senate Substitute for House Bill 2002 authorized the delay of $194.0 million in fiscal year 2019 contributions. Payment is scheduled to be made in a series of twenty annual payments of $19.4 million starting in fiscal year 2020.

House Substitute for Senate Bill 109 from the 2018 Legislative session provided for additional funding for the KPERS School Group. A payment of $56 million was paid in fiscal year 2018. This bill also authorized a payment of $82 million in fiscal year 2019. The 2019 legislative session authorized an additional fiscal year payment for the KPERS School Group. 2019 Senate Bill 9 authorized a payment of $115 million for the KPERS School Group. House Substitute for Senate Bill 25 from the 2019 Legislative session authorized additional funding for the KPERS School Group in fiscal year 2020 of $51 million.

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. Senate Bill 159 recertified the State/School contribution rates for Fiscal Years 2022 and 2023. Fiscal Year 2022 was recertified from 14.09% to 13.33% and Fiscal Year 2023 from 13.86% to 13.11%. 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 pays off the outstanding accounts receivable for KPERS-School employer contributions withheld in Fiscal Year 2017 and Fiscal Year 2019, discussed previously, while the remaining $871.1 million is applied to the KPERS-School unfunded actuarial liability. In Fiscal Year 2022, $600 million was transferred to KPERS. In Fiscal Year 2023, Senate Bill 421 authorizes two additional transfers which total $271 million.

The State of Kansas is required to contribute the statutory required employer's share except for retired USD 200 employees. USD 200 is responsible for the employer's portion of the cost for retired USD 200 employees. USD 200 received and remitted amounts equal to the statutory contribution rate, which totaled $258,718 for the year ended June 30, 2023.

Note 5: Defined Benefit Pension Plan (continued)

Net Pension Liability. At June 30, 2023, USD 200's proportionate share of the collective net pension liability reported by KPERS was $2,407,146. The net pension liability was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2021, which was rolled forward to June 30, 2022. USD 200's proportion of the net pension liability was based on the ratio of USD 200's contributions to KPERS, relative to the total employer and non-employer contributions of the State/School subgroup within KPERS for the fiscal year ended June 30, 2022. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in these financial statements.

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

Note 6: Deferred Compensation Plan

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

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

As of June 30, 2023, the market value of the amount on deposit with the plan was $91,873.

Note 7: Contingencies

In the normal course of operations, USD 200 participates in various federal and state grant programs. The grant programs are often subject to additional audits by agents of the granting agency, the purpose of which is to ensure compliance with the specific conditions of the grant. Any liability for reimbursements which may arise as a result of these audits cannot be reasonably determined at this time, although it is believed the amount, if any, would not be material.

Note 8: Risk Management

USD 200 is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. These risks are covered by commercial insurance purchased from independent third parties. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three years.

Note 9: Compliance with Kansas Statutes

There were no compliance issues for USD 200 for the year ending June 30, 2023.

Note 10: Interfund Transfers

Operating transfers are as follows:

From	To	Statutory Authority	Amount
General	At Risk (4 Yr Old)	72-6428	$ 11,273
General	At Risk (K-12)	72-6428	243,867
General	Bilingual Education	72-6428	14,276
General	Capital Outlay	72-6428	71,955
General	Career/Postsec. Ed	72-6428	14,639
General	Cont. Reserve	72-6428	---
General	Driver Training	72-6428	2,000
General	Food Service	72-6428	---
General	Professional Dev	72-6428	4,500
General	Special Education	72-6428	211,751
Supp. General	At Risk (4 Yr Old)	72-6433	34,368
Supp. General	At Risk (K-12)	72-6433	92,061
Supp. General	Bilingual Education	72-6433	64,215
Supp. General	Career/Postsec. Ed	72-6433	44,313
Supp. General	Driver Training	72-6433	---
Supp. General	Food Service	72-6433	13,270
Supp. General	Professional Dev	72-6433	---
Supp. General	Special Education	72-6433	35,500
Title IV	Title I	Federal Funds	12,339
Total			$ 870,327

Note 11: Other Post Employment Benefits

As provided by K.S.A.12-5040, USD 200 allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, USD 200 is subsidizing the retirees because each participant is charged a level of premium regardless of age. However, the cost of this subsidy has not been quantified in these financial statements.

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the District makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured. There is no cost to USD 200 under this program.

Note 12: Qualified School Construction Bonds

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

Note 13: Evaluation of Subsequent Events

The organization has evaluated subsequent events through August 28, 2023, the date which the financial statement was available to be issued.

Note 14: Long-Term Debt

Changes in long-term liabilities for the District for the year ended June 30, 2023, were as follows:

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
General Obligation Bonds:									
Series 2011	6.026%	4/1/2011	4,810,000	09/01/2025	$ 1,189,094	$ -	$ 292,413	$ 896,681	$ 289,851
Finance Leases:									
Track	4.00%	8/11/2022	880,000	10/01/2032	-	880,000	77,006	802,994	22,617
Total Contractual Indebtedness					$ 1,189,094	$ 880,000	$ 369,419	$ 1,699,675	$ 312,468
Compensated Absences					28,261	-	2,011	26,250	-
Total Long-Term Debt					$ 1,217,355	$ 880,000	$ 371,430	$ 1,725,925	$ 312,468

Note 14: Long-Term Debt (continued)

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

Issue	06/30/2024	06/30/2025	06/30/2026	06/30/2027	06/30/2028	2029 - 2033	2034 - 2038	Total
Principal:								
General obligation bonds	$ 295,630	$ 298,882	$ 302,169	$ -	$ -	$ -	$ -	$ 896,681
Finance leases	66,539	69,227	72,024	74,934	77,961	442,309	-	802,994
Total Principal	$ 362,169	$ 368,109	$ 374,193	$ 74,934	$ 77,961	$ 442,309	$ -	$ 1,699,675
Interest:								
General obligation bonds	$ 289,850	$ 289,851	$ 144,925	$ -	$ -	$ -	$ -	$ 724,626
Finance leases	31,461	28,773	25,976	23,066	20,039	49,314	-	178,629
Total Interest	$ 321,311	$ 318,624	$ 170,901	$ 23,066	$ 20,039	$ 49,314	$ -	$ 903,255
Total Principal and Interest	$ 683,480	$ 686,733	$ 545,094	$ 98,000	$ 98,000	$ 491,623	$ -	$ 2,602,930

REGULATORY REQUIRED
SUPPLEMENTAL INFORMATION

Schedule 1

UNIFIED SCHOOL DISTRICT NO. 200
Summary of Expenditures - Actual and Budget (Budgeted Funds Only)
Regulatory Basis
For the Year Ended June 30, 2023

Funds	Certified Budget	Adjustment to Comply with Legal Max	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)	
Governmental Fund Types:							
General Funds:							
General	$ 2,560,142	$ (127,450)	$ 44,192	$ 2,476,884	$ 2,476,879	$ (5)	
Supplemental General	778,156	(10,150)	-	768,006	767,761	(245)	
Special Purpose Funds:							
At Risk (4 Year Old)	50,000	-	-	50,000	45,641	(4,359)	
At Risk (K-12)	408,754	-	-	408,754	335,928	(72,826)	
Bilingual Education	100,000	-	-	100,000	78,491	(21,509)	
Capital Outlay	1,591,374	-	-	1,591,374	1,023,564	(567,810)	
Driver Training	11,250	-	-	11,250	5,806	(5,444)	
Food Service	289,342	-	-	289,342	165,338	(124,004)	
Professional Development	35,751	-	-	35,751	5,105	(30,646)	
Special Education	477,769	-	-	477,769	262,938	(214,831)	
Career & Postsecondary Education	65,000	-	-	65,000	60,452	(4,548)	
KPERS Special Retirement Contribution	273,343	-	-	273,343	258,718	(14,625)	
Gifts and Grants	9,350	-	-	9,350	15,620	6,270	*
Bond and Interest Funds:							
Bond and interest	641,602	-	-	641,602	634,056	(7,546)	

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

UNIFIED SCHOOL DISTRICT NO. 200
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Receipts:				
Taxes				
Mineral Production Tax	$ 13,138	$ 12,142	$ 15,000	$ (2,858)
State Aid				
General State Aid	2,199,961	2,268,296	2,380,577	(112,281)
Special Education Aid	148,367	152,251	164,562	(12,311)
Reimbursements	18,402	44,192	-	44,192
Total Receipts	$ 2,379,868	$ 2,476,881	$ 2,560,139	$ (83,258)
Expenditures:				
Instruction	$ 1,140,649	$ 1,289,240	$ 1,271,126	$ 18,114
Student Support	55,582	60,919	94,100	(33,181)
Instructional Support	14,125	16,441	2,500	13,941
General Administration	136,859	159,127	169,700	(10,573)
School Administration	222,566	210,100	248,400	(38,300)
Operations and Maintenance	1,888	10	-	10
Operations and Maintenance (Trans)	3,217	1,865	7,000	(5,135)
Student Transportation Services	159,442	164,916	229,000	(64,084)
Transfer to At Risk (K-12)	228,119	243,867	243,754	113
Transfer to At Risk (4 Year Old)	10,962	11,273	15,000	(3,727)
Transfer to Bilingual Education Fund	13,518	14,276	50,000	(35,724)
Transfer To Capital Outlay	210,683	71,955	-	71,955
Transfer to Career/Postsecond Ed Fund	13,893	14,639	30,000	(15,361)
Transfer to Contingency Reserve	-	-	-	-
Transfer to Driver Training	-	2,000	-	2,000
Transfer to Food Service Fund	-	-	30,000	(30,000)
Transfer to Professional Dev Fund	-	4,500	5,000	(500)

Schedule 2-A

UNIFIED SCHOOL DISTRICT NO. 200
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Transfer to Special Education Fund	168,367	211,751	164,562	47,189
Adjustment to Comply with Legal Max	-	-	(127,450)	127,450
Legal General Fund Budget	$ 2,379,870	$ 2,476,879	$ 2,432,692	$ 44,187
Adjustment for Qualifying Budget Credits Reimbursements	-	-	44,192	(44,192)
Total Expenditures	$ 2,379,870	$ 2,476,879	$ 2,476,884	$ (5)
Receipts Over (Under) Expenditures	$ (2)	$ 2		
Unencumbered Cash, Beginning	5	3		
Unencumbered Cash, Ending	$ 3	$ 5		

Schedule 2-B

UNIFIED SCHOOL DISTRICT NO. 200
Supplemental General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance-Over (Under)
Receipts				
Taxes				
Ad Valorem Property Tax	$ 638,784	$ 684,784	$ 684,121	$ 663
Delinquent Tax	44,825	5,299	10,086	(4,787)
Antique Tax	251	267	-	267
Commercial Vehicle Tax	-	831	818	13
Motor Vehicle Tax	35,857	37,559	38,084	(525)
Recreational Vehicle Tax	454	577	502	75
16/20M Tax	1,176	1,295	-	1,295
Reimbursements	-	-	-	-
Total Receipts	$ 721,347	$ 730,612	$ 733,611	$ (2,999)
Expenditures				
Instruction	$ 19,511	$ 58,653	$ 35,000	$ 23,653
General Administration	1,342	1,423	2,000	(577)
Operations and Maintenance	406,699	423,958	456,156	(32,198)
Transfer to At Risk (K-12)	85,631	92,061	80,000	12,061
Transfer to At Risk (4 Year Old)	32,032	34,368	15,000	19,368
Transfer to Bilingual Education Fund	60,218	64,215	50,000	14,215
Transfer to Career/Postsecond Ed Fund	42,881	44,313	35,000	9,313
Transfer to Driver Training Fund	-	-	-	-
Transfer to Food Service Fund	6,754	13,270	20,000	(6,730)
Transfer to Professional Dev Fund	7,400	-	10,000	(10,000)
Transfer to Special Education	75,000	35,500	75,000	(39,500)
Adjustment to Comply with Legal Max	-	-	(10,150)	10,150
Legal Supplemental Fund Budget	$ 737,468	$ 767,761	$ 768,006	$ (245)

Schedule 2-B

UNIFIED SCHOOL DISTRICT NO. 200
Supplemental General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance-Over (Under)
Adjustment for Qualifying Budget Credits Reimbursements	-	-	-	-
Total Expenditures	$ 737,468	$ 767,761	$ 768,006	$ (245)
Receipts Over (Under) Expenditures	$ (16,121)	$ (37,149)		
Unencumbered Cash, Beginning	106,766	90,645		
Prior Year Cancelled Encumbrances	-	41		
Unencumbered Cash, Ending	$ 90,645	$ 53,537		

Schedule 2-C

UNIFIED SCHOOL DISTRICT NO. 200
At Risk Fund (4 Year Old)
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance-Over (Under)
Receipts				
Transfer from General Fund	$ 10,962	$ 11,273	$ 15,000	$ (3,727)
Transfer from Supplemental General	32,032	34,368	15,000	19,368
Total Receipts	$ 42,994	$ 45,641	$ 30,000	$ 15,641
Expenditures				
Instruction	$ 42,994	$ 45,641	$ 50,000	$ (4,359)
Receipts Over (Under) Expenditures	$ -	$ -		
Unencumbered Cash, Beginning	20,000	20,000		
Unencumbered Cash, Ending	$ 20,000	$ 20,000		

UNIFIED SCHOOL DISTRICT NO. 200
At Risk Fund (K-12)
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance-Over (Under)
Receipts				
Transfer from General Fund	$ 228,119	$ 243,867	$ 243,754	$ 113
Transfer from Supplemental General	85,631	92,061	80,000	12,061
Total Receipts	$ 313,750	$ 335,928	$ 323,754	$ 12,174
Expenditures				
Instruction	$ 313,750	$ 335,928	$ 408,754	$ (72,826)
Receipts Over (Under) Expenditures	$ -	$ -		
Unencumbered Cash, Beginning	85,000	85,000		
Unencumbered Cash, Ending	$ 85,000	$ 85,000		

Schedule 2-E

UNIFIED SCHOOL DISTRICT NO. 200
Bilingual Education Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance-Over (Under)
Receipts				
Transfer from General Fund	$ 13,518	$ 14,276	$ 50,000	$ (35,724)
Transfer from Supplemental General	60,218	64,215	50,000	14,215
Total Receipts	$ 73,736	$ 78,491	$ 100,000	$ (21,509)
Expenditures				
Instruction	$ 73,736	$ 78,491	$ 100,000	$ (21,509)
Receipts Over (Under) Expenditures	$ -	$ -		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	$ -	$ -		

UNIFIED SCHOOL DISTRICT NO. 200
Capital Outlay Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance-Over (Under)
Receipts				
Taxes				
Ad Valorem Property Tax	$ 266,355	$ 268,885	$ 262,811	$ 6,074
Delinquent Tax	18,108	1,883	4,186	(2,303)
Antique Tax	105	110	-	110
Commercial Vehicle Tax	-	344	337	7
Motor Vehicle Tax	15,063	15,467	15,682	(215)
Recreational Vehicle Tax	191	237	206	31
16/20M Tax	500	532	-	532
Donations	4,000	-	-	-
Interest	1,992	41,272	-	41,272
Reimbursements	845	12,774	-	12,774
Rental Income	11,000	11,000	-	11,000
Sale of Asset	17,272	-	-	-
Transfer from General	210,683	71,955	-	71,955
Total Receipts	$ 546,114	$ 424,459	$ 283,222	$ 141,237
Expenditures				
Instruction	$ 31,986	$ -	$ 460,974	$ (460,974)
Operations and Maintenance	47,722	47,980	220,250	(172,270)
Operations and Maintenance (Trans)	55,249	99,290	200,000	(100,710)
Vehicle and Maintenance Services	-	-	95,150	(95,150)
Facility Acquisition & Const. Service	39,800	876,294	615,000	261,294
Total Expenditures	$ 174,757	$ 1,023,564	$ 1,591,374	$ (567,810)
Receipts Over (Under) Expenditures	$ 371,357	$ (599,105)		
Unencumbered Cash, Beginning	936,795	1,308,152		
Unencumbered Cash, Ending	$ 1,308,152	$ 709,047		

UNIFIED SCHOOL DISTRICT NO. 200
Driver Training Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance-Over (Under)
Receipts				
Local Revenue	$ 1,300	$ 2,125	$ 3,000	$ (875)
State Aid	1,952	1,260	4,050	(2,790)
Transfer from General	-	2,000	-	2,000
Transfer from Supplemental General	-	-	-	-
Total Receipts	$ 3,252	$ 5,385	$ 7,050	$ (1,665)
Expenditures				
Instruction	$ 3,764	$ 5,806	$ 9,500	$ (3,694)
Operations and Maintenance	-	-	1,750	(1,750)
Total Expenditures	$ 3,764	$ 5,806	$ 11,250	$ (5,444)
Receipts Over (Under) Expenditures	$ (512)	$ (421)		
Unencumbered Cash, Beginning	20,014	19,502		
Unencumbered Cash, Ending	$ 19,502	$ 19,081		

UNIFIED SCHOOL DISTRICT NO. 200
Food Service Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance-Over (Under)
Receipts				
Charges for Services	$ 13,191	$ 55,421	$ 71,080	$ (15,659)
Federal Sources	151,678	99,568	109,718	(10,150)
Miscellaneous Revenue	-	-	-	-
State Aid	2,511	1,171	1,348	(177)
Transfer from General Fund	-	-	30,000	(30,000)
Transfer from Supplemental General	6,754	13,270	20,000	(6,730)
Total Receipts	$ 174,134	$ 169,430	$ 232,146	$ (62,716)
Expenditures				
Operations and Maintenance	$ 3,183	$ -	$ -	$ -
Food Service Operation	163,477	165,338	289,342	(124,004)
Total Expenditures	$ 166,660	$ 165,338	$ 289,342	$ (124,004)
Receipts Over (Under) Expenditures	$ 7,474	$ 4,092		
Unencumbered Cash, Beginning	49,722	57,196		
Unencumbered Cash, Ending	$ 57,196	$ 61,288		

Schedule 2-I

UNIFIED SCHOOL DISTRICT NO. 200
Professional Development Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance-Over (Under)
Receipts				
Transfer from General Fund	$ -	$ 4,500	$ 5,000	$ (500)
Transfer from Supplemental General	7,400	-	10,000	(10,000)
Total Receipts	$ 7,400	$ 4,500	$ 15,000	$ (10,500)
Expenditures				
Instructional Support	$ 7,501	$ 5,105	$ 35,751	$ (30,646)
Receipts Over (Under) Expenditures	$ (101)	$ (605)		
Unencumbered Cash, Beginning	20,852	20,751		
Unencumbered Cash, Ending	$ 20,751	$ 20,146		

Schedule 2-J

UNIFIED SCHOOL DISTRICT NO. 200
Special Education Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance-Over (Under)
Receipts				
Federal Aid	$ 4,191	$ 4,611	$ 10,000	$ (5,389)
Miscellaneous Revenue	7,897	11,188	10,000	1,188
Transfer from General Fund	168,367	211,751	164,562	47,189
Transfer from Supplemental General	75,000	35,500	75,000	(39,500)
Total Receipts	$ 255,455	$ 263,050	$ 259,562	$ 3,488
Expenditures				
Instruction	$ 248,051	$ 262,938	$ 477,769	$ (214,831)
Receipts Over (Under) Expenditures	$ 7,404	$ 112		
Unencumbered Cash, Beginning	210,803	218,207		
Unencumbered Cash, Ending	$ 218,207	$ 218,319		

UNIFIED SCHOOL DISTRICT NO. 200
Career and Postsecondary Education Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance-Over (Under)
Receipts				
Federal Aid	$ -	$ -	$ -	$ -
Miscellaneous Revenue	1,500	1,500	-	1,500
Transfer from General	13,893	14,639	30,000	(15,361)
Transfer from Supplemental General	42,881	44,313	35,000	9,313
Total Receipts	$ 58,274	$ 60,452	$ 65,000	$ (4,548)
Expenditures				
Instruction	$ 58,274	$ 60,452	$ 65,000	$ (4,548)
Receipts Over (Under) Expenditures	$ -	$ -		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	$ -	$ -		

UNIFIED SCHOOL DISTRICT NO. 200
KPERS Special Retirement Contribution Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance-Over (Under)
Receipts				
State Sources	$ 248,494	$ 258,718	$ 273,343	$ (14,625)
Expenditures				
Instruction	$ 175,262	$ 175,584	$ 190,000	$ (14,416)
Student Support	10,000	12,500	12,000	500
Instructional Support	-	-	-	-
General Administration	10,000	12,500	12,000	500
School Administration	12,232	18,500	15,000	3,500
Central Services	-	-	-	-
Operations & Maintenance	15,000	14,500	17,500	(3,000)
Student Transportation	17,500	17,134	20,000	(2,866)
Food Service	8,500	8,000	6,843	1,157
Total Expenditures	$ 248,494	$ 258,718	$ 273,343	$ (14,625)
Receipts Over (Under) Expenditures	$ -	$ -		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	$ -	$ -		

Schedule 2-M

UNIFIED SCHOOL DISTRICT NO. 200
Gifts and Grants Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance-Over (Under)
Receipts				
Contributions/Donations	$ -	$ 6,000	$ 350	$ 5,650
Coop Reimbursement	9,000	9,000	9,000	-
Federal Aid	-	-	-	-
State Aid	285	620	-	620
Total Receipts	$ 9,285	$ 15,620	$ 9,350	$ 6,270
Expenditures				
Operations and Maintenance	$ 9,285	$ 15,620	$ 9,350	$ 6,270
Receipts Over (Under) Expenditures	$ -	$ -		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	$ -	$ -		

Schedule 2-N

UNIFIED SCHOOL DISTRICT NO. 200
Bond and Interest Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance-Over (Under)
Receipts				
Taxes				
Ad Valorem Property Tax	$ 388,155	$ 375,952	$ 370,439	$ 5,513
Delinquent Tax	21,800	2,778	6,147	(3,369)
Antique Tax	122	134	-	134
Commercial Vehicle Tax	-	481	442	39
Motor Vehicle Tax	17,709	20,300	20,563	(263)
Recreational Vehicle Tax	223	308	270	38
16/20M Tax	573	657	-	657
Federal Tax Credit	239,038	239,982	240,000	(18)
Total Receipts	$ 667,620	$ 640,592	$ 637,861	$ 2,731
Expenditures				
Principal	$ 328,692	$ 341,455	$ 349,000	$ (7,545)
Interest	289,851	289,851	289,852	(1)
Commission, Postage, Miscellaneous	2,750	2,750	2,750	-
Total Expenditures	$ 621,293	$ 634,056	$ 641,602	$ (7,546)
Receipts Over (Under) Expenditures	$ 46,327	$ 6,536		
Unencumbered Cash, Beginning	395,520	441,847		
Unencumbered Cash, Ending	$ 441,847	$ 448,383		

Schedule 2-O

UNIFIED SCHOOL DISTRICT NO. 200
Contingency Reserve Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

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

Schedule 2-P

UNIFIED SCHOOL DISTRICT NO. 200
Textbook Rental Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

	Prior Year Actual	Current Year Actual
Receipts		
Book Rental Fees	$ 19,239	$ 20,802
Expenditures		
Instruction	$ 9,169	$ 26,436
Receipts Over (Under) Expenditures	$ 10,070	$ (5,634)
Unencumbered Cash, Beginning	33,270	43,340
Unencumbered Cash, Ending	$ 43,340	$ 37,706

Schedule 2-Q

UNIFIED SCHOOL DISTRICT NO. 200
Title I Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

	Prior Year Actual	Current Year Actual
Receipts		
Federal Aid	$ 47,081	$ 46,423
Transfer from Title IV	12,262	12,339
Total Receipts	$ 59,343	$ 58,762
Expenditures		
Instruction	$ 59,343	$ 58,762
Receipts Over (Under) Expenditures	$ -	$ -
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ -

Schedule 2-R

UNIFIED SCHOOL DISTRICT NO. 200
Title II-A Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

	Prior Year Actual	Current Year Actual
Receipts		
Federal Aid	$ 8,614	$ 7,921
Expenditures		
Instruction	$ 8,614	$ 7,921
Receipts Over (Under) Expenditures	$ -	$ -
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ -

Schedule 2-S

UNIFIED SCHOOL DISTRICT NO. 200
REAP Federal Grant Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

	Prior Year Actual	Current Year Actual
Receipts		
Federal Aid	$ 19,505	$ 17,673
Expenditures		
Project Expense	$ 19,505	$ 17,673
Receipts Over (Under) Expenditures	$ -	$ -
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ -

Schedule 2-T

UNIFIED SCHOOL DISTRICT NO. 200
Title IV Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

	Prior Year Actual	Current Year Actual
Receipts		
Federal Aid	$ 12,262	$ 12,339
Expenditures		
Transfer to Title I	$ 12,262	$ 12,339
Receipts Over (Under) Expenditures	$ -	$ -
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ -

Schedule 2-U

UNIFIED SCHOOL DISTRICT NO. 200
ESSER Act Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

	Prior Year Actual	Current Year Actual
Receipts		
Federal Aid	$ 14,503	$ 481,422
Expenditures		
Instruction	$ 40,333	$ 10,200
Operation & Maintenance	-	445,392
Total Expenditures	$ 40,333	$ 455,592
Receipts Over (Under) Expenditures	$ (25,830)	$ 25,830
Unencumbered Cash, Beginning	-	(25,830)
Unencumbered Cash, Ending	$ (25,830)	$ -

Schedule 2-V

UNIFIED SCHOOL DISTRICT NO. 200
KDHE Federal Grant Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

	Prior Year Actual	Current Year Actual
Receipts		
Federal Aid	$ 40,520	$ 97,862
Expenditures		
Instruction	$ 28,638	$ 58,877
Student Support	56,823	69,917
Total Expenditures	$ 85,461	$ 128,794
Receipts Over (Under) Expenditures	$ (44,941)	$ (30,932)
Unencumbered Cash, Beginning	-	(44,941)
Prior Year Cancelled Encumbrances	-	374
Unencumbered Cash, Ending	$ (44,941)	$ (75,499)

Schedule 3

UNIFIED SCHOOL DISTRICT NO. 200
Agency Funds
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended June 30, 2023

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
High School				
Class of 2023	$ 2,141	$ 1,444	$ 3,585	$ -
Class of 2024	5,909	8,012	8,699	5,222
Class of 2025	2,896	6,239	3,531	5,604
Class of 2026	-	4,621	1,122	3,499
Archery	1,142	-	-	1,142
Art Club/Art	479	-	-	479
Book Fair	-	1,469	1,469	-
Box Tops	1,089	-	589	500
Cheerleaders	3,612	9,635	8,328	4,919
Child in Need	1,347	-	-	1,347
Computer	145	-	-	145
Computer	-	226	-	226
Digital Ad	369	930	-	1,299
Digital Design	-	310	-	310
Drama Club	4,663	632	3,399	1,896
Diana Daniels Memorial	-	19,635	19,635	-
Federal Program	-	1,072	631	441
FFA	2,965	18,891	19,552	2,304
Honor Card/Alternative Days	6,758	92	186	6,664
Impacting	-	1,000	793	207
Music	3,971	2,330	3,240	3,061
National Honor Society	526	334	418	442
Quiz Bowl	333	-	320	13
Robert Brandl Memorial	4,192	2,000	2,839	3,353
S.A.D.D.	577	952	740	789
Scholarship Fund	18,469	7,019	-	25,488
School Donations	1,717	446	1,388	775
School Gym	5,000	-	5,000	-
School Play	1,290	-	-	1,290
Sign Donations	3,203	-	600	2,603
Staff	-	1,882	1,165	717
Student Assistance	939	-	-	939
Student Council	1,464	308	845	927
Trap Shoot Club	8,806	13,337	11,079	11,064

Schedule 3

UNIFIED SCHOOL DISTRICT NO. 200
Agency Funds
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended June 30, 2023

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
High School (continued)				
Vocal Trip	260	4,920	5,180	-
YEC	664	250	160	754
Jr. High School				
Jr. High Cheerleaders	468	1,545	1,728	285
Jr. High Field Studies	1,211	1,040	1,555	696
Jr. High Stuco	565	320	677	208
Language Arts	-	-	-	-
Quiz Bowl	900	-	786	114
Science	-	634	-	634
Grade School				
Achievement Account	-	-	-	-
Fifth Grade	235	-	189	46
Fourth Grade	77	-	-	77
Kindergarten	4	-	-	4
Music	14	-	-	14
Third Grade	11	-	-	11
Total	88,411	111,525	109,428	90,508

UNIFIED SCHOOL DISTRICT NO. 200
District Activity Funds
Schedule of Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis
For the Year Ended June 30, 2023

Fund	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Gate Receipts						
Athletics	$ 26,632	$ 76,818	$ 64,570	$ 38,880	$ -	$ 38,880
Concessions	10,927	24,982	30,487	5,422	-	5,422
Total Gate Receipts	$ 37,559	$ 101,800	$ 95,057	$ 44,302	$ -	$ 44,302
School Projects						
Yearbook	-	985	985	-	-	-
K.C. Handicap Child	175	-	175	-	-	-
Total School Projects	$ 175	$ 985	$ 1,160	$ -	$ -	$ -
Total District Activity Funds	$ 37,734	$ 102,785	$ 96,217	$ 44,302	$ -	$ 44,302