UNIFIED SCHOOL DISTRICT NO. 483
PLAINS, KANSAS
MUNICIPALITY

REGULATORY BASIS FINANCIAL STATEMENT

FOR THE YEAR ENDED JUNE 30, 2023

UNIFIED SCHOOL DISTRICT NO. 483
PLAINS, KANSAS
MUNICIPALITY

REGULATORY BASIS FINANCIAL STATEMENT

For the Year Ended June 30, 2023

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PLAINS, KANSAS
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REGULATORY BASIS FINANCIAL STATEMENT

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FINANCIAL SECTION

LEWIS, HOOPER & DICK LLC
certified public accountants

INDEPENDENT AUDITOR'S REPORT

Board of Education
Unified School District No. 483
Plains, Kansas 67869

Report on the Audit of the Financial Statement

Opinions

We have audited the regulatory basis fund summary statement of receipts, expenditures and unencumbered cash of Unified School District No. 483, Plains, Kansas (the District), a municipality, as of and for the year ended June 30, 2023, and the related notes to the financial statement.

Unmodified Opinion on Regulatory Basis of Accounting
In our opinion, the accompanying financial statement presents fairly, in all material respects, the aggregate cash and unencumbered cash of the District, 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 (KMAAG)* as described in Note 1.

Adverse Opinion on U.S. Generally Accepted Accounting Principles
In our opinion, because of the significance of the matter discussed in the Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles section of our report, the accompanying financial statement referred to above does not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of each fund of the District, as of June 30, 2023, or changes in net position and cash flows thereof for the year then ended.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS), the *KMAAG*, and the standards applicable to financial audits contained in *Government Auditing Standards,* issued by the Comptroller General of the United States. 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 audit opinions.

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles
As described in Note 1 of the financial statement, the financial statement is prepared by the District on the basis of the financial reporting provisions of the *KMAAG,* which is a basis of accounting other than accounting principles generally accepted in the United States of America, to meet the requirements of the State of Kansas' regulatory basis of accounting and budget laws. 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 and pervasive.

Responsibilities of Management for the Financial Statement

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the financial reporting provisions of the *KMAAG* to demonstrate compliance with the State of Kansas's regulatory basis of accounting and budget laws, 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.

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 and the *KMAAG* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statement.

In performing an audit in accordance with GAAS and the *KMAAG*, we:

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

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

Supplemental Information

Our audit was conducted for the purpose of forming an opinion on the regulatory basis fund summary statement of receipts, expenditures and unencumbered cash (the financial statement) as a whole. The regulatory basis summary of expenditures – actual and budget, the regulatory basis individual fund schedules of receipts and expenditures, the regulatory basis schedule of receipts and disbursements – student activity funds, and the regulatory basis 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 financial statement; however they are required to be presented under the provisions of the *KMAAG*. In addition, the supplemental information (Schedules 5 and 6 as listed in the table of contents) which includes the Schedule of Expenditures of Federal Awards, required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (*Uniform Guidance*), are presented for purposes of additional analysis and is not a required part of the financial statement.

Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statement. The information has been subjected to the auditing procedures applied in the audit of the financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statement or to the financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America and the *KMAAG*. In our opinion, the supplemental information is fairly stated in all material respects in relation to the financial statement as a whole, on the basis of accounting described in Note 1.

We also previously audited, in accordance with auditing standards generally accepted in the United States of America and the *KMAAG*, the financial statement of the District, as of and for the year ended June 30, 2022, (not presented herein), and have issued our report thereon dated September 22, 2022, which contained an unmodified opinion on the financial statement. The 2022 financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link: https://admin.ks.gov/offices/accounts-reports/local-government/municipal-services. The 2022 actual column (2022 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures for the year ended June 30, 2023, (Schedules 2 and 5 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the financial statement. Such 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 2022 financial statement. The 2022 comparative information was subjected to the auditing procedures applied in the audit of the 2022 financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2022 financial statement or to the 2022 financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America and the *KMAAG*. In our opinion, the 2022 comparative information is fairly stated in all material respects in relation to the financial statement as a whole for the year ended June 30, 2022, on the basis of accounting described in Note 1.

Other Information

Management is responsible for the other information included in the financial statement. The other information comprises the other supplemental information section (Graphs 1 through 3 as listed in the table of contents) but does not include the financial statement and our auditor's report thereon. Our opinions on the financial statement do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the financial statement, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the financial statement, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated September 22, 2023, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

Lewis, Hooper + Dick, LLC

LEWIS, HOOPER & DICK, LLC

September 22, 2023

UNIFIED SCHOOL DISTRICT NO. 483
PLAINS, KANSAS
Summary of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended June 30, 2023

	Unencumbered Cash (Deficit) Balance July 1, 2022	Receipts	Expenditures	Unencumbered Cash (Deficit) Balance June 30, 2023	Outstanding Encumbrances and Accounts Payable	Treasurer's Cash Balance June 30, 2023
General Funds:						
General	$ -	$ 6,553,730	$ 6,553,730	$ -	$ 226,453	$ 226,453
Supplemental General	90,000	1,848,688	1,848,688	90,000	68,372	158,372
Special Purpose Funds:						
At Risk (4 year old)	-	77,536	77,536	-	8,866	8,866
At Risk (K-12)	100,000	1,282,010	1,282,010	100,000	144,837	244,837
Bilingual Education	120,000	469,093	469,093	120,000	71,753	191,753
Capital Outlay	2,008,223	844,476	1,205,000	1,647,699	335,632	1,983,331
Driver Training	27,297	13,218	18,569	21,946	9,599	31,545
Food Service	277,104	706,859	763,919	220,044	15,070	235,114
Professional Development	10,320	21,198	10,296	21,222	1,401	22,623
Special Education	919,519	545,916	754,959	710,476	2,818	713,294
Vocational Education	-	155,360	150,000	5,360	10,108	15,468
KPERS Special Retirement	-	794,464	794,464	-	-	-
Contingency Reserve	700,000	-	-	700,000	-	700,000
Student Material Revolving/ Textbook Rental	322,596	77,545	27,709	372,432	3,841	376,273
Grant Activity	(14,932)	1,758,939	2,231,736	(487,729)	534,545	46,816
Recreation Commission	1,121	142,009	136,800	6,330	-	6,330
District Activities	28,240	45,927	40,708	33,459	-	33,459
Trust Fund:						
Scholarship Fund	108,846	31,000	33,705	106,141	-	106,141
Agency Fund:						
Payroll	-	2,986,943	2,986,943	-	358,769	358,769
Total Municipality (excluding school activity funds)	$ 4,698,334	$ 18,354,911	$ 19,385,865	$ 3,667,380	$ 1,792,064	$ 5,459,444

Composition of Cash:	
Plains State Bank	$ 4,270,948
Plus deposits in transit	500
Less outstanding checks	(166,715)
Total cash - Plains State Bank	4,104,733
Petty cash accounts	4,500
Investments:	
Certificates of deposit:	
Plains State Bank	1,464,995
Total cash	5,574,228
Less school activity funds	(114,784)
Total cash (excluding school activity funds)	$ 5,459,444

The accompanying Notes to the Financial Statement are an integral part of this statement.

UNIFIED SCHOOL DISTRICT NO. 483
PLAINS, KANSAS
Notes to the Financial Statement
For the Year Ended June 30, 2023

1. Summary of significant accounting policies

A. Financial reporting entity

The District is a municipal corporation governed by an elected seven-member board. The financial statement presents the Unified School District No. 483, Plains, Kansas (the District), the municipality only.

The organization discussed below is a related municipal entity of the District because it was established to benefit the District and/or its constituents.

The Recreation Commission has its own Board of Directors, which operates independently from the District. The Recreation Commission oversees recreational activities and has only the powers granted by statute, K.S.A. 12-1928. The Recreation Commission is a separate legal municipality that prepares and publishes its own budget. The taxes budgeted by the Recreation Commission are levied by the District and are required to be distributed to the Recreation Commission. Increases in levies above statutory minimums must be initially approved by the District. The Recreation Commission can sue and be sued, but acquisition of real property (other than by gift) by the Commission must be approved by the District. Bond issues must be approved by the District. In addition, the District has power of appointment with regard to the Board of Directors of the Recreation Commission. The Board of Directors is responsible for the management and fiscal accountability of the Recreation Commission.

B. 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.

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 the District:

General funds – the chief operating funds; used to account for all resources except those required to be accounted for in another fund.

Special Purpose funds – used to account for the proceeds of specific tax levies and other specific revenue sources (other than capital project and tax levies for long-term debt) that are intended for specified purposes.

1. Summary of significant accounting policies (continued)

C. Regulatory basis fund types (continued)
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.

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

Business funds – financed in whole or in part by fees charged to users of the goods or services (i.e., enterprise and internal service fund, etc.).

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 (i.e., interest clearing fund, payroll clearing fund, etc.).

D. Cash and investments
Cash resources of the individual funds are combined to form a pool of cash and investments which is managed by the District (except for investments in the Kansas Municipal Investment Pool). Cash includes amounts in demand deposits, time deposits and certificates of deposit. Investments of the pooled accounts consist primarily of investments with the Kansas Municipal Investment Pool and U.S. government securities carried at cost, which approximates market value. Interest income earned is allocated as designated by the Board.

E. Property taxes and special assessments
The determination of assessed valuations and the collections of property taxes for all political subdivisions in the State of Kansas is the responsibility of the counties. The County Appraiser annually determines assessed valuations based on real property transactions as recorded by the Register of Deeds and personal property holdings reported by taxpayers. The County Clerk spreads the annual assessment on the tax rolls and the County Treasurer collects the taxes for all taxing entities within the County.

Taxes are assessed on a calendar-year basis, are levied and become a lien on the property on November 1st of each year. The County Treasurer is the tax collection agent for all taxing entities within the County. Property owners have the option of paying one-half or the full amount of the taxes levied on or before December 20th during the year levied with the balance to be paid on or before May 10th of the ensuing year. State statutes prohibit the County Treasurer from distributing the taxes collected in the year levied prior to January 1st of the ensuing year. One-half of the property taxes are due December 20th and distributed to the District by January 20th to finance a portion of the current year's budget. The second half is due May 10th and distributed to the District by June 5th. The District Treasurer draws available funds from the County Treasurer's office at designated times throughout the year.

1. Summary of significant accounting policies (continued)

F. Interfund transactions

Quasi-external transactions (i.e., transactions that would be treated as revenues or expenses 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 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. Memorandum totals

Total rows on the financial statement are captioned "memorandum only" to indicate that they are presented only to facilitate financial analysis. No consolidated financial information is presented nor are all required disclosures presented for these amounts.

2. Stewardship, compliance and accountability

A. Budgetary information

Kansas statutes require that an annual operating budget be legally adopted for the general funds, 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 15th.
2. Publication in local newspaper of the proposed budget and notice of public hearing on the budget on or before August 5th.
3. Public hearing on or before August 15th, but at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25th.

If the 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 on September 12, 2022.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in 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 made during the 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.

2. Stewardship, compliance and accountability (continued)

A. Budgetary information (continued)
All legal annual operating budgets are prepared using the regulatory basis of accounting. Receipts are recognized when cash is received. 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. All unencumbered appropriations (legal budget expenditure authority) lapse at year-end.

A legal operating budget is not required for capital project funds, trust funds, agency funds and certain special purpose funds. Spending in funds which are not subject to the legal annual operating budget requirement are controlled by federal regulations, other statutes or by the use of internal spending limits established by the governing body. Special purpose funds not subject to a legal operating budget include:

Contingency Reserve
Student Material Revolving/Textbook Rental
Grant Activity
District Activities

B. Compliance with finance related legal and contractual provisions
References made herein to the statutes are not intended as interpretations of the law, but are offered for consideration of the Kansas Department of Administration's Chief Financial Officer, and interpretation by the County Attorney and the legal representation of the District.

There are no known material violations of finance related legal and contractual provisions including Kansas statutes, regulations, contracts, debt covenants, or other agreements for the year ended June 30, 2023. Funds with deficit unencumbered cash balances are discussed in Note 2, item C.

C. Deficit unencumbered cash
The following fund had a deficit unencumbered cash balance as of June 30, 2023:

Grant Activity	$ 487,729

Grant funds and other reimbursements were due to the District at year end to cover the deficit in the Grant Activity fund.

3. Detailed note on all funds

A. Deposits and investments
A reconciliation of cash and investments as shown in the composition of cash on the summary of receipts, expenditures and unencumbered cash on Statement 1 is as follows:

Carrying amount of deposits	$ 5,569,728
Cash on hand	4,500
Total cash	$ 5,574,228

3. Detailed note on all funds (continued)

A. Deposits and investments (continued)

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 deposit with allowable financial institutions; U.S. government securities; temporary notes; no fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The District has no investment policy that would further limit its investment choices.

Concentration of credit risk

State statutes place no limit on the amount the District may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405.

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 be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City or the Federal Home Loan Bank of Topeka except during designated "peak periods" when required coverage is 50%. The District does not use designated "peak periods". All deposits were legally secured at June 30, 2023.

At June 30, 2023, the District's carrying amount of deposits was $5,569,728 and the bank balance was $5,736,443. The bank balance was held by one bank resulting in a concentration of credit risk. Of the bank balance, $500,000 was covered by federal depository insurance and $5,236,443 was collateralized with securities held by the pledging financial institution's agents in the District's name. The District's cash deposits by financial institution and category of coverage at year end are as follows:

	Plains State Bank
FDIC coverage	$ 500,000
Pledged securities at market value	7,725,947
Total coverage	$ 8,225,947
Funds on deposit	$ 5,736,443
Funds at risk	$ -

Custodial credit risk - investments

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

3. Detailed note on all funds (continued)

B. Capital projects

Capital project authorizations with approved change orders compared to expenditures from inception to June 30, 2023, are as follows:

Project	Authorization	Expenditures to Date	Committed
Elementary playground projects	$ 600,012	$ 600,012	$ -
HVAC systems - Kismet & Plains Elementary Schools	1,339,000	670,860	668,140

C. Long-term debt

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

	Date of Issue	Maximum Rate	Date of Final Maturity	Amount of Issue	Balance July 1, 2022	Additions	Reductions/ Payments	Balance June 30, 2023	Interest Paid
Finance leases payable:									
Energy equipment	03/03/2014	3.70%	12/15/2028	$ 2,250,000	$ 1,152,204	$ -	$ 164,186	$ 988,018	$ 31,787
Energy services	01/19/2023	0.00%	03/30/2031	$ 267,911	-	267,911	-	267,911	-
Land	05/16/2023	4.95%	05/15/2028	$ 785,000	-	785,000	11,666	773,334	3,130
Total finance leases payable					$ 1,152,204	$ 1,052,911	$ 175,852	$ 2,029,263	$ 34,917

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

Fiscal Year Ended June 30,	Principal	Interest	Total
2024	$ 344,989	$ 62,025	$ 407,014
2025	357,328	49,685	407,013
2026	370,117	36,897	407,014
2027	383,442	23,570	407,012
2028	382,385	9,692	392,077
2029-2031	191,002	742	191,744
Total	$ 2,029,263	$ 182,611	$ 2,211,874

Legal debt margin

The debt limit per K.S.A. 72-5457 is fourteen percent of the assessed valuation of taxable tangible property within the District, except that such limitation may be modified as provided in article 54, chapter 72 of the Kansas Statutes Annotated. The amount of debt outstanding does not exceed the statutory limit.

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3. Detailed note on all funds (continued)

D. Interfund transfers

Interfund operating transfers were as follows:

From	To	Amount
General	At Risk (4 year old)	$ 77,536
General	At Risk (K-12)	1,030,260
General	Bilingual Education	234,547
General	Capital Outlay	118,000
General	Food Service	189,304
General	Professional Development	20,000
General	Special Education	525,023
General	Vocational Education	150,000
Supplemental General	At Risk (K-12)	251,750
Supplemental General	Bilingual Education	234,546
Grant Activity	Student Material Revolving/ Textbook Rental	35,045
		$ 2,866,011

4. Other information

A. Risk management

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

B. Post-employment health care benefits

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. There is no direct cost to the District under this program.

Death and disability other post-employment benefits

As provided by K.S.A. 74-4927, disabled members in the Kansas Public Employees Retirement System (KPERS) receive long-term disability benefits and life insurance benefits. The plan is administered through a trust held by KPERS that is funded to pay annual benefit payments. The employer contribution rate is set at 1% for the year ended June 30, 2023.

4. Other information (continued)

C. Compensated absences

The District's policy is to recognize the costs of vacations and other compensated absences when actually paid.

The District's policy regarding leave pay permits employees to accumulate sick leave days at a maximum rate of 12 days per year up to a maximum of 75 days; vacation days accumulate at a maximum rate of 40 days per year up to a maximum of 60 days.

The District allows employees to accumulate and carryover up to 75 sick days and 60 days of unused vacation leave. Unused vacation leave is payable to employees upon their departure from the District's employment and unused sick leave is payable if the employee is eligible to retire. The District has estimated the dollar amount of accumulated vacation and sick leave pay at June 30, 2023, at $82,876.

D. Defined benefit pension plan

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

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

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

4. Other information (continued)

D. 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 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 $794,464 for the year ended June 30, 2023.

Net pension liability: At June 30, 2023, the District's proportionate share of the collective net pension liability reported by KPERS was $7,467,668. 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. 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, 2022. 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.

4. Other information (continued)

E. Commitments and contingencies

Contingencies

The District receives significant financial assistance from numerous federal and state governmental agencies in the form of grants and state pass through aid. The disbursement of funds received under these programs generally requires compliance with terms and conditions specified in the grant agreements and is subject to audit. Any disallowed claims resulting from such audits could become a liability of the applicable funds. However, in the opinion of management, any such disallowed claims will not have a material effect on the financial statement of the District at June 30, 2023.

REGULATORY REQUIRED SUPPLEMENTAL INFORMATION

UNIFIED SCHOOL DISTRICT NO. 483
PLAINS, KANSAS
Summary of Expenditures - Actual and Budget
Regulatory Basis
(Budgeted Funds Only)
For the Year Ended June 30, 2023

	Certified Budget	Adjustments to Comply with Legal Max	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
General Funds:					
General	$ 7,161,419	$ (607,689)	$ 6,553,730	$ 6,553,730	$ -
Supplemental General	1,900,000	-	1,900,000	1,848,688	(51,312)
Special Purpose Funds:					
At Risk (4 year old)	82,382	-	82,382	77,536	(4,846)
At Risk (K-12)	1,493,468	-	1,493,468	1,282,010	(211,458)
Bilingual Education	831,229	-	831,229	469,093	(362,136)
Capital Outlay	1,205,000	-	1,205,000	1,205,000	-
Driver Training	37,137	-	37,137	18,569	(18,568)
Food Service	851,524	-	851,524	763,919	(87,605)
Professional Development	10,320	-	10,320	10,296	(24)
Special Education	989,875	-	989,875	754,959	(234,916)
Vocational Education	150,000	-	150,000	150,000	-
KPERS Special Retirement Contribution	933,911	-	933,911	794,464	(139,447)
Recreation Commission	136,800	-	136,800	136,800	-

UNIFIED SCHOOL DISTRICT NO. 483
PLAINS, KANSAS
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)
Receipts:				
Mineral production tax	$ 27,816	$ 36,894	$ 81,000	$ (44,106)
Intergovernmental:				
State aid	6,287,636	6,516,836	7,080,419	(563,583)
Total receipts	6,315,452	6,553,730	$ 7,161,419	$ (607,689)
Expenditures:				
Instruction	1,479,244	1,136,628	$ 1,434,539	$ (297,911)
Student support services	219,198	211,595	222,300	(10,705)
Instructional support staff	93,931	90,215	92,280	(2,065)
General administration	304,713	300,203	245,900	54,303
School administration	606,361	619,810	605,850	13,960
Central services	95,193	122,986	98,400	24,586
Operations and maintenance	950,715	1,071,649	842,905	228,744
Transportation	27,818	28,544	28,550	(6)
Student transportation supervision	156,292	191,302	71,025	120,277
Vehicle operating services	408,108	411,460	413,582	(2,122)
Vehicle services and maintenance services	-	-	70,000	(70,000)
Other support services	13,361	14,642	12,850	1,792
Community service operations	8,991	10,026	9,000	1,026
Transfers out	1,951,527	2,344,670	3,014,238	(669,568)
Adjustment to comply with legal max	-	-	(607,689)	607,689
Total expenditures	6,315,452	6,553,730	$ 6,553,730	$ -
Receipts over expenditures	-	-		
Unencumbered cash, beginning	-	-		
Unencumbered cash, ending	$ -	$ -		

UNIFIED SCHOOL DISTRICT NO. 483
PLAINS, KANSAS
Supplemental General Fund
Statement 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:				
Ad valorem tax	$ 1,577,792	$ 1,726,449	$ 1,912,444	$ (185,995)
Delinquent tax	19,034	41,331	10,381	30,950
Motor vehicle tax	75,464	73,416	66,446	6,970
Recreational vehicle tax	1,419	1,216	942	274
Commercial vehicle tax	4,299	6,276	4,838	1,438
Total receipts	1,678,008	1,848,688	$ 1,995,051	$ (146,363)
Expenditures:				
Instruction:				
Salaries	1,059,661	1,116,138	$ 1,107,236	$ 8,902
Employee benefits	76,305	80,030	77,000	3,030
Purchased professional and technical services	26,397	34,571	30,000	4,571
Supplies	20,977	16,653	55,500	(38,847)
Total instruction	1,183,340	1,247,392	1,269,736	(22,344)
Operations and maintenance:				
Supplies	65,000	65,000	65,000	-
Vehicle operating services:				
Motor fuel	40,031	50,000	50,000	-
Operating transfers out:				
At Risk (K-12)	164,560	251,750	251,750	-
Food Service	45,417	-	-	-
Special Education	-	-	84,534	(84,534)
Bilingual Education	139,910	234,546	178,980	55,566
Total operating transfers out	349,887	486,296	515,264	(28,968)
Total expenditures	1,638,258	1,848,688	$ 1,900,000	$ (51,312)
Receipts over expenditures	39,750	-		
Unencumbered cash, beginning	50,250	90,000		
Unencumbered cash, ending	$ 90,000	$ 90,000		

UNIFIED SCHOOL DISTRICT NO. 483
PLAINS, KANSAS
At Risk (4 Year Old) Fund
Statement 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	$ 40,001	$ 77,536	$ 82,382	$ (4,846)
Total receipts	40,001	77,536	$ 82,382	$ (4,846)
Expenditures:				
Instruction:				
Salaries	37,158	68,649	$ 63,939	$ 4,710
Employee benefits	2,843	5,105	3,443	1,662
Supplies	-	3,052	15,000	(11,948)
Equipment	-	730	-	730
Total expenditures	40,001	77,536	$ 82,382	$ (4,846)
Receipts over expenditures	-	-		
Unencumbered cash, beginning	-	-		
Unencumbered cash, ending	$ -	$ -		

UNIFIED SCHOOL DISTRICT NO. 483
PLAINS, KANSAS
At Risk (K-12) Fund
Statement 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	$ 564,870	$ 1,030,260	$ 1,141,718	$ (111,458)
Transfer from Supplemental General	164,560	251,750	251,750	-
Total receipts	729,430	1,282,010	$ 1,393,468	$ (111,458)
Expenditures:				
Instruction:				
Salaries	600,474	1,084,076	$ 1,101,468	$ (17,392)
Employee benefits	42,279	77,332	70,000	7,332
Purchased professional and technical services	37,038	27,123	37,000	(9,877)
Supplies	19,178	36,794	20,000	16,794
Equipment	30,461	56,685	265,000	(208,315)
Total expenditures	729,430	1,282,010	$ 1,493,468	$ (211,458)
Receipts over expenditures	-	-		
Unencumbered cash, beginning	100,000	100,000		
Unencumbered cash, ending	$ 100,000	$ 100,000		

UNIFIED SCHOOL DISTRICT NO. 483
PLAINS, KANSAS
Bilingual Education Fund
Statement 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	$ 392,339	$ 234,547	$ 532,249	$ (297,702)
Transfer from Supplemental General	139,910	234,546	178,980	55,566
Total receipts	532,249	469,093	$ 711,229	$ (242,136)
Expenditures:				
Instruction:				
Salaries	550,853	389,962	$ 585,000	$ (195,038)
Employee benefits	41,997	27,954	45,000	(17,046)
Purchased professional and technical services	36,617	16,088	50,000	(33,912)
Supplies	10,559	21,353	21,112	241
Equipment	24,224	13,736	130,117	(116,381)
Total instruction	664,250	469,093	831,229	(362,136)
Total expenditures	664,250	469,093	$ 831,229	$ (362,136)
Receipts over (under) expenditures	(132,001)	-		
Unencumbered cash, beginning	120,000	120,000		
Adjustment to unencumbered cash for prior year canceled encumbrances	132,001	-		
Unencumbered cash, ending	$ 120,000	$ 120,000		

UNIFIED SCHOOL DISTRICT NO. 483
PLAINS, KANSAS
Capital Outlay Fund
Statement 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:				
Ad valorem tax	$ 609,165	$ 653,697	$ 668,754	$ (15,057)
Delinquent tax	6,845	15,291	3,981	11,310
Motor vehicle tax	13,120	32,322	29,063	3,259
Recreational vehicle tax	926	495	412	83
Commercial vehicle tax	930	2,738	2,116	622
Interest	4,069	21,933	-	21,933
Transfer from General	47,768	118,000	116,000	2,000
Transfer from Bond and Interest	128	-	-	-
Total receipts	682,951	844,476	$ 820,326	$ 24,150
Expenditures:				
Student support services	46,517	42,519	$ 100,000	$ (57,481)
Operations and maintenance	321,067	639,970	575,000	64,970
Transportation	102,441	138,775	220,000	(81,225)
Facilities acquisition and construction	223,798	383,736	310,000	73,736
Total expenditures	693,823	1,205,000	$ 1,205,000	$ -
Receipts under expenditures	(10,872)	(360,524)		
Unencumbered cash, beginning	2,019,095	2,008,223		
Unencumbered cash, ending	$ 2,008,223	$ 1,647,699		

UNIFIED SCHOOL DISTRICT NO. 483
PLAINS, KANSAS
Driver Training Fund
Statement 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:				
Intergovernmental:				
State aid	$ 7,808	$ 8,518	$ 5,940	$ 2,578
Driver education fees	3,700	4,700	3,900	800
Total receipts	11,508	13,218	$ 9,840	$ 3,378
Expenditures:				
Instruction:				
Salaries	15,784	15,115	$ 30,414	$ (15,299)
Employee benefits	1,207	1,164	2,418	(1,254)
Purchased professional and technical services	82	92	304	(212)
Supplies	-	-	501	(501)
Vehicle operations and maintenance services	2,138	2,198	3,000	(802)
Other	-	-	500	(500)
Total expenditures	19,211	18,569	$ 37,137	$ (18,568)
Receipts under expenditures	(7,703)	(5,351)		
Unencumbered cash, beginning	35,000	27,297		
Unencumbered cash, ending	$ 27,297	$ 21,946		

UNIFIED SCHOOL DISTRICT NO. 483
PLAINS, KANSAS
Food Service Fund
Statement 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:				
Intergovernmental:				
Federal aid	$ 552,125	$ 422,495	$ 349,096	$ 73,399
State aid	3,712	4,002	3,199	803
Charges for services	8,355	91,058	90,743	315
Other	-	-	13,519	(13,519)
Transfer from General	245,000	189,304	245,000	(55,696)
Transfer from Supplemental General	45,417	-	-	-
Total receipts	854,609	706,859	$ 701,557	$ 5,302
Expenditures:				
Operations and maintenance:				
Purchased property services	1,390	1,781	$ 2,054	$ (273)
Supplies	7,738	7,570	10,920	(3,350)
Total operations and maintenance	9,128	9,351	12,974	(3,623)
Food service operation:				
Salaries	208,465	217,864	246,303	(28,439)
Employee benefits	51,113	49,072	57,654	(8,582)
Supplies	480,326	458,164	514,593	(56,429)
Equipment	2,238	11,946	10,000	1,946
Other	4,883	17,522	10,000	7,522
Total food service operation	747,025	754,568	838,550	(83,982)
Total expenditures	756,153	763,919	$ 851,524	$ (87,605)
Receipts over (under) expenditures	98,456	(57,060)		
Unencumbered cash, beginning	178,648	277,104		
Unencumbered cash, ending	$ 277,104	$ 220,044		

UNIFIED SCHOOL DISTRICT NO. 483
PLAINS, KANSAS
Professional Development Fund
Statement 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:				
Intergovernmental:				
State aid	$ -	$ 1,198	$ 1,125	$ 73
Transfer from General	10,320	20,000	3,200	16,800
Total receipts	10,320	21,198	$ 4,325	$ 16,873
Expenditures:				
Instructional support staff:				
Purchased professional and technical services	300	4,096	$ 2,000	$ 2,096
Other purchased services	4,772	4,063	5,000	(937)
Supplies	1,928	2,137	3,320	1,183
Total expenditures	7,000	10,296	$ 10,320	$ 2,342
Receipts over expenditures	3,320	10,902		
Unencumbered cash, beginning	7,000	10,320		
Unencumbered cash, ending	$ 10,320	$ 21,222		

UNIFIED SCHOOL DISTRICT NO. 483
PLAINS, KANSAS
Special Education Fund
Statement 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:				
Other	$ 17,880	$ 20,893	$ -	$ 20,893
Transfer from General	508,635	525,023	743,689	(218,666)
Transfer from Supplemental General	-	-	84,534	(84,534)
Total receipts	526,515	545,916	$ 828,223	$ (282,307)
Expenditures:				
Instruction:				
Salaries	6,604	3,961	$ 65,255	$ (61,294)
Employee benefits	556	220	5,125	(4,905)
Other purchased services	715,999	734,541	879,965	(145,424)
Supplies	9,105	6,805	11,000	(4,195)
Equipment	4,913	1,014	5,000	(3,986)
Total instruction	737,177	746,541	966,345	(219,804)
Vehicle operating services:				
Salaries	11,250	3,988	15,000	(11,012)
Employee benefits	1,100	727	1,150	(423)
Other purchased services	1,380	265	1,380	(1,115)
Supplies	5,851	3,438	6,000	(2,562)
Total vehicle operating services	19,581	8,418	23,530	(15,112)
Total expenditures	756,758	754,959	$ 989,875	$ (234,916)
Receipts under expenditures	(230,243)	(209,043)		
Unencumbered cash, beginning	1,149,762	919,519		
Unencumbered cash, ending	$ 919,519	$ 710,476		

UNIFIED SCHOOL DISTRICT NO. 483
PLAINS, KANSAS
Vocational Education Fund
Statement 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:				
Intergovernmental:				
State aid	$ -	$ 5,360	$ 10,951	$ (5,591)
Transfer from General	142,594	150,000	150,000	-
Total receipts	142,594	155,360	$ 160,951	$ (5,591)
Expenditures:				
Instruction:				
Salaries	125,836	127,625	$ 126,477	$ 1,148
Employee benefits	10,696	10,393	10,953	(560)
Purchased professional and technical services	1,218	2,548	2,570	(22)
Supplies	4,844	9,434	10,000	(566)
Total expenditures	142,594	150,000	$ 150,000	$ -
Receipts over expenditures	-	5,360		
Unencumbered cash, beginning	-	-		
Unencumbered cash, ending	$ -	$ 5,360		

UNIFIED SCHOOL DISTRICT NO. 483
PLAINS, KANSAS
KPERS Special Retirement Contribution Fund
Statement 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:				
Intergovernmental:				
State aid	$ 778,259	$ 794,464	$ 933,911	$ (139,447)
Total receipts	778,259	794,464	$ 933,911	$ (139,447)
Expenditures:				
Instruction	498,710	501,154	$ 575,000	$ (73,846)
Student support	25,795	29,910	40,000	(10,090)
Instructional support	9,724	9,684	15,000	(5,316)
General administration	27,868	28,634	40,000	(11,366)
School administration	72,540	70,569	80,000	(9,431)
Central services	12,962	14,939	29,000	(14,061)
Operations and maintenance	48,523	56,871	59,000	(2,129)
Student transportation services	51,797	53,296	55,911	(2,615)
Food services	30,340	29,407	40,000	(10,593)
Total expenditures	778,259	794,464	$ 933,911	$ (139,447)
Receipts over expenditures	-	-		
Unencumbered cash, beginning	-	-		
Unencumbered cash, ending	$ -	$ -		

UNIFIED SCHOOL DISTRICT NO. 483
PLAINS, KANSAS
Contingency Reserve Fund
Statement 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	$ -	$ -
Total receipts	-	-
Expenditures:		
Transfer to Supplemental General	-	-
Total expenditures	-	-
Receipts over expenditures	-	-
Unencumbered cash, beginning	700,000	700,000
Unencumbered cash, ending	$ 700,000	$ 700,000

UNIFIED SCHOOL DISTRICT NO. 483
PLAINS, KANSAS
Student Material Revolving/Textbook Rental Fund
Statement 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:		
Fees	$ 44,016	$ 42,500
Transfer from Grant Activity	-	35,045
Total receipts	44,016	77,545
Expenditures:		
Instruction:		
Supplies	106,629	20,184
Student support services:		
Supplies	3,867	7,525
Total expenditures	110,496	27,709
Receipts over (under) expenditures	(66,480)	49,836
Unencumbered cash, beginning	374,657	322,596
Adjustment to unencumbered cash for prior year canceled encumbrances	14,419	-
Unencumbered cash, ending	$ 322,596	$ 372,432

UNIFIED SCHOOL DISTRICT NO. 483
PLAINS, KANSAS
Grant Activity
Statement 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)

	Education Stabilization Fund (ESSER & GEER)	Kansas Preschool Pilot
Receipts:		
Intergovernmental:		
Federal aid	$ 862,130	$ 7,760
State aid	-	10,689
Other	-	636,647
Total receipts	862,130	655,096
Expenditures:		
Instruction:		
Salaries	73,844	-
Employee benefits	9,411	-
Purchased professional and technical services	75,947	-
Supplies	1,110,502	617,269
Instructional support staff:		
Purchased property services	-	-
Support services:		
Supplies	3,574	-
Equipment	-	-
Student support services:		
Salaries	64,431	-
Operations and maintenance:		
Salaries	-	-
Employee benefits	-	-
Purchased property services	-	-
Food services:		
Salaries	-	-
Employee benefits	-	-
Transfer out	35,045	-
Total expenditures	1,372,754	617,269
Receipts over (under) expenditures	(510,624)	37,827
Unencumbered cash (deficit), beginning	(7,171)	(7,761)
Unencumbered cash (deficit), ending	$ (517,795)	$ 30,066

(continued)

Title I Low Income	Title II-A Supporting Effective Instruction	Title III English Language Acquisition	Title IV-A Student Support	Total (Memorandum Only)	Total Prior Year
$ 170,884	$ 24,144	$ 28,005	$ 18,680	$ 1,111,603	$ 729,309
-	-	-	-	10,689	18,570
-	-	-	-	636,647	55
170,884	24,144	28,005	18,680	1,758,939	747,934
160,098	22,563	26,169	17,656	300,330	329,575
10,786	1,581	1,836	1,024	24,638	23,558
-	-	-	-	75,947	90,000
-	-	-	-	1,727,771	36,219
-	-	-	-	-	1,795
-	-	-	-	3,574	141,957
-	-	-	-	-	54,128
-	-	-	-	64,431	12,072
-	-	-	-	-	41,444
-	-	-	-	-	2,777
-	-	-	-	-	14,632
-	-	-	-	-	3,291
-	-	-	-	-	221
-	-	-	-	35,045	-
170,884	24,144	28,005	18,680	2,231,736	751,669
-	-	-	-	(472,797)	(3,735)
-	-	-	-	(14,932)	(11,197)
$ -	$ -	$ -	$ -	$ (487,729)	$ (14,932)

UNIFIED SCHOOL DISTRICT NO. 483
PLAINS, KANSAS
Recreation Commission
Statement 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:				
Ad valorem tax	$ 137,906	$ 130,074	$ 133,785	$ (3,711)
Delinquent tax	1,860	3,793	904	2,889
Motor vehicle tax	8,913	7,413	6,540	873
Recreational vehicle tax	152	113	92	21
Commercial vehicle tax	490	616	476	140
Total receipts	149,321	142,009	$ 141,797	$ 212
Expenditures:				
Operations and maintenance	148,200	136,800	$ 136,800	$ -
Total expenditures	148,200	136,800	$ 136,800	$ -
Receipts over expenditures	1,121	5,209		
Unencumbered cash, beginning	-	1,121		
Unencumbered cash, ending	$ 1,121	$ 6,330		

UNIFIED SCHOOL DISTRICT NO. 483
PLAINS, KANSAS
Scholarship Fund
Statement 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:		
Scholarships and memorials	$ 32,400	$ 31,000
Total receipts	32,400	31,000
Expenditures:		
Instruction support staff	29,838	33,705
Total expenditures	29,838	33,705
Receipts over (under) expenditures	2,562	(2,705)
Unencumbered cash, beginning	106,284	108,846
Unencumbered cash, ending	$ 108,846	$ 106,141

UNIFIED SCHOOL DISTRICT NO. 483
PLAINS, KANSAS
Student Activity Funds
Schedule of Receipts and Disbursements
Regulatory Basis
For the Year Ended June 30, 2023

	Balance July 1, 2022	Cash Receipts	Cash Disburse-ments	Balance June 30, 2023
Student Organization Accounts				
High School				
Band Club	$ 12,295	$ 9,266	$ 5,468	$ 16,093
Drama Club	455	692	560	587
FCCLA	9,703	8,492	9,856	8,339
FFA	19,103	20,519	20,163	19,459
Fellowship for Christian Athletes	534	634	427	741
Food Service	560	1,040	1,600	-
Forensics	187	490	601	76
Kays	1,929	9,286	8,364	2,851
Library Club	560	-	-	560
Mass Media	9	-	-	9
Mustang Singers	5,287	214	704	4,797
National Honor Society	4,403	5,361	5,942	3,822
Sales Tax	820	5,638	6,458	-
Scholars' Bowl	539	580	431	688
Strength and Conditioning	3,254	3,798	2,105	4,947
Student Council	2,210	3,713	4,283	1,640
Video Production	1,843	-	-	1,843
Boys Basketball	8,952	6,156	10,193	4,915
Girls Basketball	7,021	5,175	7,554	4,642
Cheerleaders	2,904	6,137	6,747	2,294
Cross Country Team	119	699	817	1
Football Team	1,718	3,341	3,837	1,222
Golf	1,314	1,176	2,237	253
Track	191	5,878	2,601	3,468
Volleyball Team	1,651	2,842	2,496	1,997
Class of 2024	107	22,968	15,665	7,410
Class of 2023	6,375	22	3,768	2,629
Class of 2022	121	16	-	137
Class of 2021	1,038	-	-	1,038
Class of 2020	1,573	-	-	1,573
Class of 2019	485	-	-	485
Class of 2018	861	-	-	861
Class of 2017	521	-	-	521
Total High School	98,642	124,133	122,877	99,898
Junior High School				
Food Service	-	108	108	-
Life Skills	-	505	45	460
NJHS	232	874	254	852
Sales Tax	-	1,277	1,277	-
Special Ed Concessions	-	11,228	11,228	-
Special Ed Class	438	852	572	718
Boys Basketball	-	1,171	611	560
Girls Basketball	817	3,934	3,689	1,062
Cheerleaders	375	2,412	1,714	1,073
Football	868	1,964	2,124	708
Track	-	966	732	234
Girls Volleyball	1,165	2,237	1,901	1,501
Total Junior High School	3,895	27,528	24,255	7,168

(continued)

UNIFIED SCHOOL DISTRICT NO. 483
PLAINS, KANSAS
Student Activity Funds
Schedule of Receipts and Disbursements
Regulatory Basis
For the Year Ended June 30, 2023

	Balance July 1, 2022	Cash Receipts	Cash Disburse-ments	Balance June 30, 2023
(continued)				
Student Organization Accounts				
Kismet Elementary School				
Concessions	$ 203	$ -	$ -	$ 203
Library	2,099	-	-	2,099
Total Kismet Elementary School	2,302	-	-	2,302
Plains Elementary School				
Band/Music	1,358	-	-	1,358
Box Tops	1,435	-	-	1,435
Concessions	1,010	-	-	1,010
Flower Account	384	-	-	384
Food Service	-	420	420	-
Library	1,015	-	-	1,015
Mustang Mentors	-	350	136	214
Sales Tax	-	231	231	-
Total Plains Elementary School	5,202	1,001	787	5,416
Total Student Organization Accounts	$ 110,041	$ 152,662	$ 147,919	$ 114,784

UNIFIED SCHOOL DISTRICT NO. 483
PLAINS, KANSAS
District Activity Funds
Schedule of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended June 30, 2023

	Unencumbered Cash Balance July 1, 2022	Receipts	Expenditures	Unencumbered Cash Balance June 30, 2023	Outstanding Encumbrances and Accounts Payable	Treasurer's Cash Balance June 30, 2023
Gate Receipts						
High School Athletics	$ 1,378	$ 12,472	$ 12,848	$ 1,002	$ -	$ 1,002
Junior High Athletics	100	966	509	557	-	557
Total Gate Receipts	1,478	13,438	13,357	1,559	-	1,559
High School Projects						
Yearbook	1,192	3,881	3,520	1,553	-	1,553
Softball	2,173	6,017	4,649	3,541	-	3,541
Student Athletics	1,215	427	221	1,421	-	1,421
Total High School Projects	4,580	10,325	8,390	6,515	-	6,515
Student Services						
High School	10,705	9,619	8,839	11,485	-	11,485
Junior High	967	6,296	3,360	3,903	-	3,903
Kismet Elementary	9,997	948	1,398	9,547	-	9,547
Plains Elementary	513	5,301	5,364	450	-	450
Total Student Services	22,182	22,164	18,961	25,385	-	25,385
Total District Activity Funds	$ 28,240	$ 45,927	$ 40,708	$ 33,459	$ -	$ 33,459

SUPPLEMENTAL INFORMATION

UNIFIED SCHOOL DISTRICT NO. 483
PLAINS, KANSAS
General Fund
Schedule of 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)
Instruction:				
Salaries	$ 839,077	$ 563,106	$ 788,894	$ (225,788)
Employee benefits	387,300	369,182	399,445	(30,263)
Purchased professional and technical services	18,608	7,375	19,000	(11,625)
Other purchased services	74,211	33,289	70,000	(36,711)
Supplies	17,842	19,064	13,700	5,364
Equipment	4,539	3,305	3,500	(195)
Other	137,667	141,307	140,000	1,307
Total instruction	1,479,244	1,136,628	1,434,539	(297,911)
Student support services:				
Salaries	192,333	185,024	194,000	(8,976)
Employee benefits	21,759	20,528	21,400	(872)
Other purchased services	-	47	-	47
Supplies	5,106	5,996	6,900	(904)
Total student support services	219,198	211,595	222,300	(10,705)
Instructional support staff:				
Salaries	67,414	71,754	69,700	2,054
Employee benefits	18,703	14,750	18,500	(3,750)
Supplies	7,814	3,711	4,080	(369)
Total instructional support staff	93,931	90,215	92,280	(2,065)
General administration:				
Salaries	193,334	202,778	187,700	15,078
Employee benefits	28,302	28,389	21,200	7,189
Purchased professional and technical services	78,654	63,177	29,500	33,677
Other purchased services	1,345	862	2,500	(1,638)
Supplies	3,078	4,997	5,000	(3)
Total general administration	304,713	300,203	245,900	54,303
School administration:				
Salaries	493,886	509,420	507,750	1,670
Employee benefits	85,465	85,936	65,500	20,436
Other purchased services	27,010	24,454	32,600	(8,146)
Total school administration	606,361	619,810	605,850	13,960

(continued)

UNIFIED SCHOOL DISTRICT NO. 483
PLAINS, KANSAS
General Fund
Schedule of 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)
(continued)				
Central services:				
Salaries	$ 81,934	$ 107,846	$ 85,000	$ 22,846
Employee benefits	13,259	15,140	13,400	1,740
Total central services	95,193	122,986	98,400	24,586
Operations and maintenance:				
Salaries	392,859	508,025	403,500	104,525
Employee benefits	142,333	150,233	147,750	2,483
Purchased property services	60,386	74,814	102,106	(27,292)
Other purchased services	84,004	124,328	84,500	39,828
Supplies	271,133	214,249	105,049	109,200
Total operations and maintenance	950,715	1,071,649	842,905	228,744
Transportation:				
Purchased property services	1,819	2,413	2,000	413
Other purchased services	1,472	1,797	2,000	(203)
Supplies	20,397	17,895	21,550	(3,655)
Other	4,130	6,439	3,000	3,439
Total transportation	27,818	28,544	28,550	(6)
Student transportation services:				
Salaries	73,982	75,974	59,500	16,474
Employee benefits	12,574	12,660	11,525	1,135
Supplies	69,736	102,668	-	102,668
Total student transportation services	156,292	191,302	71,025	120,277
Vehicle operating services:				
Salaries	299,843	299,927	302,000	(2,073)
Employee benefits	40,781	38,293	42,602	(4,309)
Other purchased services	22,474	22,148	23,500	(1,352)
Motor fuel	45,010	51,092	45,480	5,612
Total vehicle operating services	408,108	411,460	413,582	(2,122)
Vehicle services and maintenance services:				
Supplies	-	-	70,000	(70,000)

(continued)

UNIFIED SCHOOL DISTRICT NO. 483
PLAINS, KANSAS
General Fund
Schedule of 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)
(continued)				
Other support services:				
Salaries	$ 12,135	$ 13,647	$ 12,000	$ 1,647
Employee benefits	1,226	995	850	145
Total other support services	13,361	14,642	12,850	1,792
Community service operations	8,991	10,026	9,000	1,026
Operating transfers out:				
At Risk (4 year old)	40,001	77,536	82,382	(4,846)
At Risk (K-12)	564,870	1,030,260	1,141,718	(111,458)
Bilingual Education	392,339	234,547	532,249	(297,702)
Capital Outlay	47,768	118,000	116,000	2,000
Food Service	245,000	189,304	245,000	(55,696)
Professional Development	10,320	20,000	3,200	16,800
Special Education	508,635	525,023	743,689	(218,666)
Vocational Education	142,594	150,000	150,000	-
Total operating transfers out	1,951,527	2,344,670	3,014,238	(669,568)
Adjustment to comply with legal max	-	-	(607,689)	607,689
Total expenditures	$ 6,315,452	$ 6,553,730	$ 6,553,730	$ -

UNIFIED SCHOOL DISTRICT NO. 483
PLAINS, KANSAS
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2023

Federal Agency / Program	Federal Assistance Listing Number	Federal Agency or Pass-Through Grant Number	Passed through to Subrecipients	Expenditures	
U.S. Department of Agriculture					
Passed through Kansas Department of Education:					
Child Nutrition Cluster:					
School Breakfast Program	10.553		$ -		$ 96,711
National School Lunch Program	10.555		-		302,644
Summer Food Service Program for Children	10.559		-		23,140
Total U.S. Department of Agriculture					**422,495**
U.S. Department of Education					
Passed through Kansas Department of Education:					
Title I Grants to Local Educational Agencies:					
Title I	84.010	S010A220016	-		170,884
Career and Technical Education - Basic Grants to States:					
Carl Perkins Program Improvement	84.048	V048A210016	-		995
English Language Acquisition State Grants:					
Title III - English Language Learners	84.365	S365A220016	-		28,005
Supporting Effective Instruction State Grants:					
Title II-A - Supporting Effective Instruction	84.367	S367A220015	-		24,144
Student Support and Academic Enrichment Program:					
Title IV Part A	84.424A	S424A220017	-		18,680
COVID-19 Education Stabilization Fund:					
Governor's Emergency Education Relief Fund (GEER II)	84.425C	S425V210046	-	$ 37,029	
Elementary and Secondary School Emergency Relief Fund (ESSER II)	84.425D	S425D210002	-	138,448	
Elementary and Secondary School Emergency Relief Fund (ESSER II SPED)	84.425D	S425D210002	-	18,328	
Elementary and Secondary School Emergency Relief Fund (ARP ESSER)	84.425U	S425D210002	-	667,849	861,654
Total U.S. Department of Education					**1,104,362**
U.S. Department of Health and Human Services					
Passed through Kansas Department of Health and Environment:					
Children's Health Insurance Program	93.767		985		985
Medical Assistance Program	93.778		28,378		28,378
Total U.S. Department of Health and Environment					**29,363**
U.S. Department of Transportation					
Passed through Kansas Department of Transportation:					
State and Community Highway Safety	20.600		-		3,600
Total U.S. Department of Transportation					**3,600**
TOTAL FEDERAL GRANTS					**$ 1,559,820**

The accompanying Notes to Schedule of Expenditures of Federal Awards are an integral part of this statement.

UNIFIED SCHOOL DISTRICT NO. 483
PLAINS, KANSAS
Notes to Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2023

1. General
The accompanying Schedule of Expenditures of Federal Awards presents the activity of all federal financial assistance programs of Unified School District No. 483, Plains, Kansas, a municipality. The District's reporting entity is defined in Note 1 to the District's regulatory basis financial statement. All federal financial assistance received directly from federal agencies as well as federal financial assistance passed through other government agencies is included on the schedule.

2. Basis of accounting
The accompanying Schedule of Expenditures of Federal Awards is presented on a basis of accounting which demonstrates compliance with the cash basis and budget laws of Kansas, using the regulatory basis of accounting, which is described in Note 1 to the District's regulatory basis financial statement. However, no encumbrances are included in the expenditures for federal programs.

3. Relationship to regulatory basis financial statements
Federal award expenditures are reported in the District's regulatory basis financial statement as follows:

General Funds:		
Food Service (Schedule 2-H):		
Food service operation	$	422,495
Special Education (Schedule 2-J):		
Kansas Medicaid Administrative payments		21,764
Kansas Medicaid Assistance payments		6,614
Kansas CHIP Payments		985
Grant Activity (Schedule 2-O):		
Total expenditures		2,231,736
Less current year encumbrances		(511,100)
Less expenditures from other sources		(647,336)
Kansas Preschool Pilot revenues in excess of expenditures		30,067
Miscellaneous grants - expense reimbursements		4,595
Total expenditures of federal awards	$	1,559,820

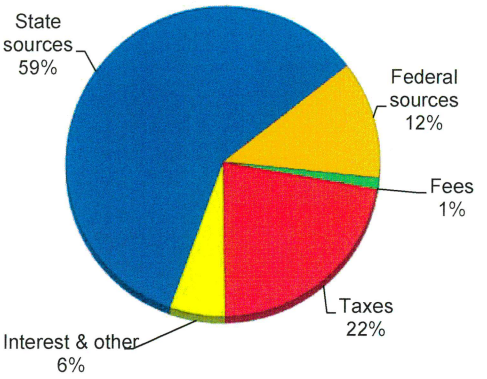
4. De minimis cost rate
The District has not elected to use the 10% de minimis cost rate.

5. National School Lunch Program
The unencumbered cash balance in the Food Service fund at June 30, 2023, is local money. Federal and state funds included in the Food Service fund are expended first.

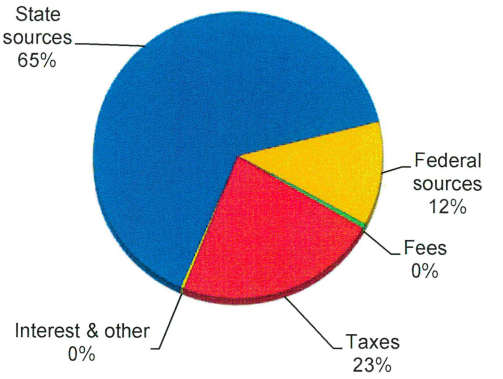
OTHER SUPPLEMENTAL INFORMATION

UNIFIED SCHOOL DISTRICT NO. 483
PLAINS, KANSAS
Comparison of Receipts
For the Years Ended June 30

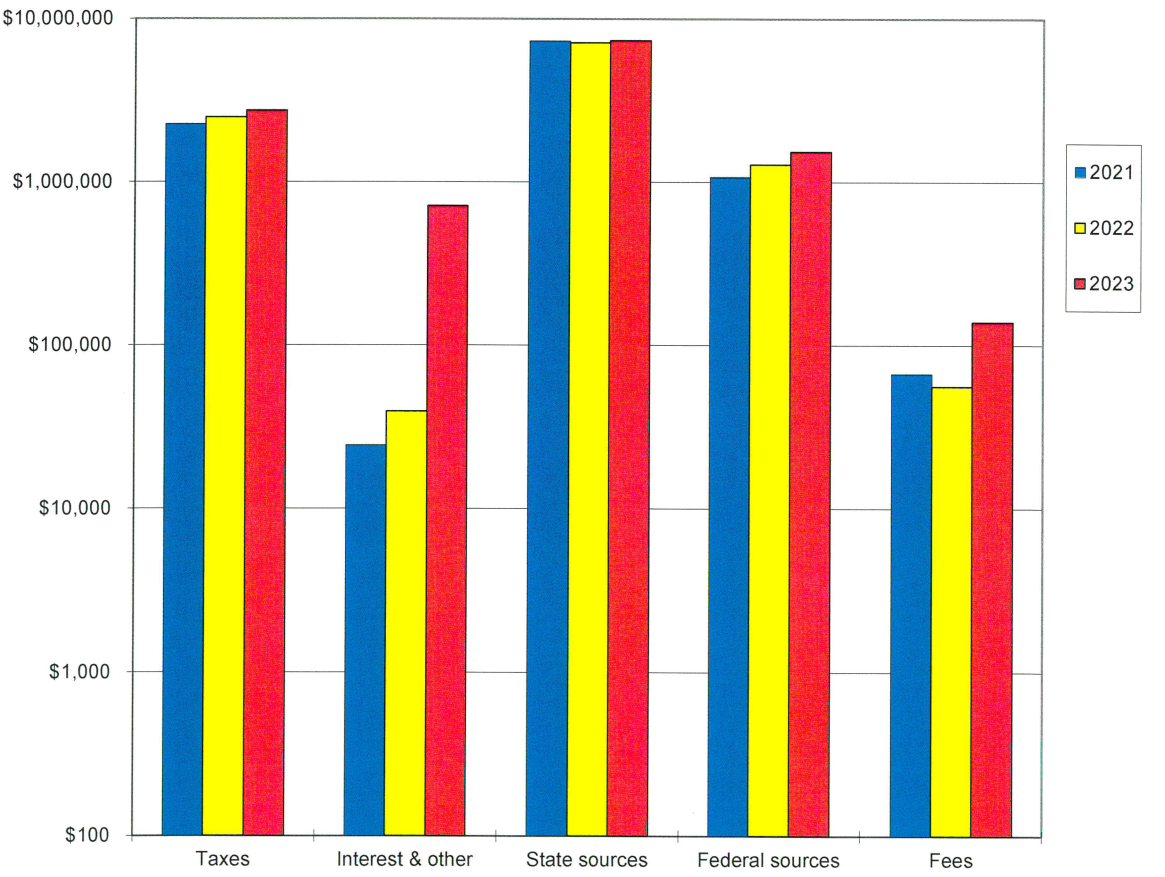
2023 Regulatory Receipts- All Funds
(excluding transfers between funds)



2022 Receipts- All Funds
(excluding transfers between funds)

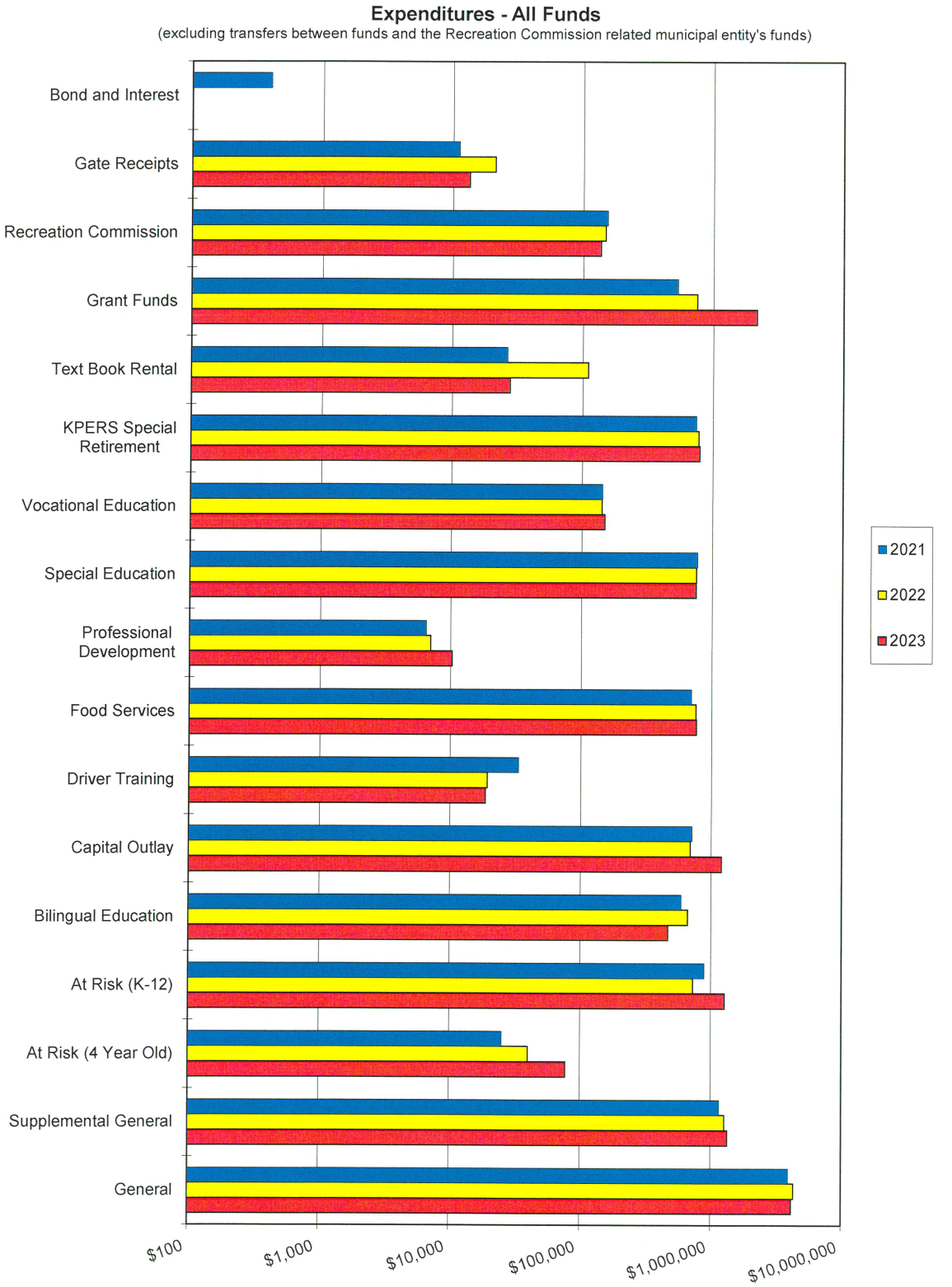


Comparison of Receipts - All Funds
(excluding transfers between funds)



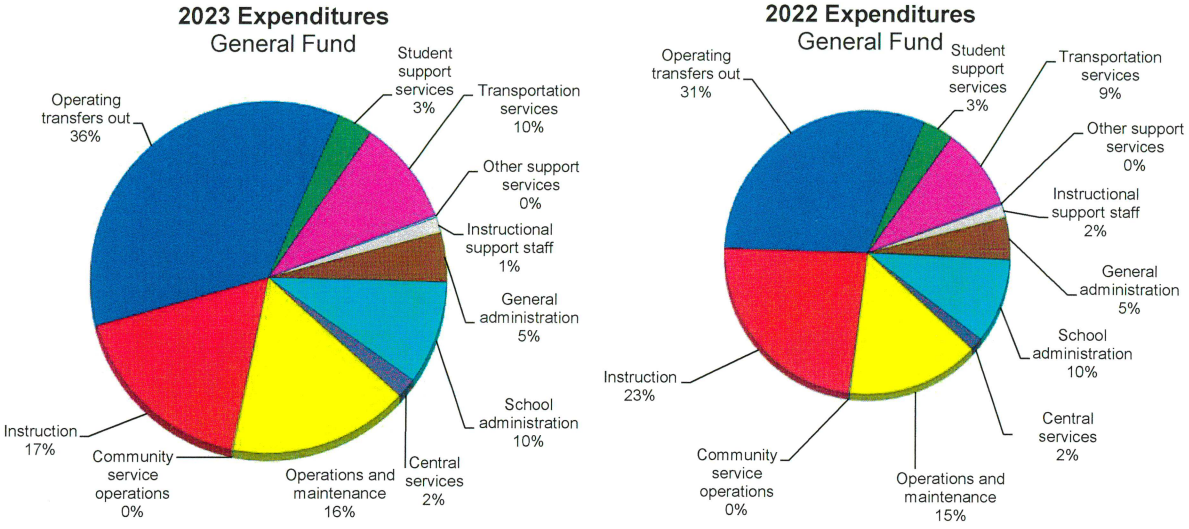
Note: Vertical axis is in multiples of 10

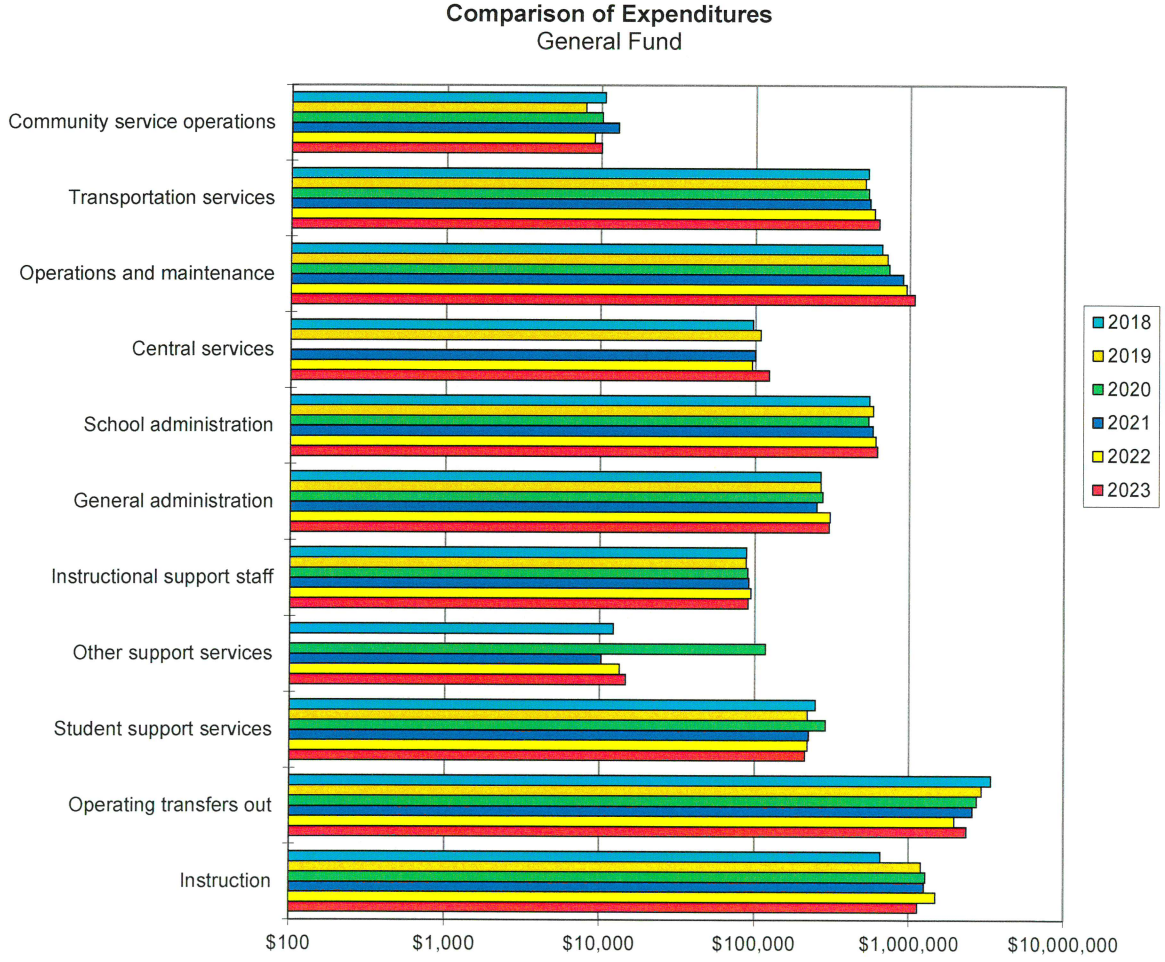
UNIFIED SCHOOL DISTRICT NO. 483
PLAINS, KANSAS
Comparison of Expenditures
For the Years Ended June 30



Note: Horizontal axis is in multiples of 10

UNIFIED SCHOOL DISTRICT NO. 483
PLAINS, KANSAS
Comparison of Expenditures Subject to Legal Max - General Fund
For the Year Ended June 30





Note: Horizontal axis is in multiples of 10

APPENDIX - SINGLE AUDIT

LEWIS, HOOPER & DICK LLC
certified public accountants

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

Board of Education
Unified School District No. 483
Plains, Kansas 67869

We have audited, in accordance with auditing standards generally accepted in the United States of America, the *Kansas Municipal Audit and Accounting Guide (KMAAG)*, and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the regulatory basis financial statement of Unified School District No. 483, Plains, Kansas (the District), a municipality, as of and for the year ended June 30, 2023, and the related notes to the financial statement, which collectively comprise the District's financial statement, and have issued our report thereon dated September 22, 2023. The District prepares its financial statement on a regulatory basis of accounting that demonstrates compliance with the cash basis and budget laws of the State of Kansas, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

Report on Internal Control over Financial Reporting

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

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

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

Report on Compliance and Other Matters

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

Purpose of this Report

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

Lewis, Hooper + Dick, LLC

LEWIS, HOOPER & DICK, LLC

September 22, 2023

LEWIS, HOOPER & DICK LLC
certified public accountants

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH THE UNIFORM GUIDANCE

Board of Education
Unified School District No. 483
Plains, Kansas 67869

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Unified School District No. 483, Plains, Kansas (the District), a municipality, compliance with the types of compliance requirements identified as subject to audit in the U.S. Office of Management and Budget (OMB) *Compliance Supplement* that could have a direct and material effect on each of the District's major federal programs for the year ended June 30, 2023. The District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the District complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2023.

Basis for Opinion on Each Major Federal Program

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

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

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of

laws, statutes, regulations, rules and provision of contracts or grant agreements applicable to the District's federal programs.

Auditor's Responsibility for the Audit of Compliance

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

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

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

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

Report on Internal Control Over Compliance

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

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all

deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

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

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

Lewis, Hooper & Dick, LLC

LEWIS, HOOPER & DICK, LLC

September 22, 2023

UNIFIED SCHOOL DISTRICT NO. 483
PLAINS, KANSAS
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2023

I. SUMMARY OF AUDITOR'S RESULTS

A. Financial Statement

- Type of auditor's report issued: Adverse (GAAP Basis)
  Unmodified (Regulatory Basis)

- Internal control over financial reporting as reported in the INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*:

  Are any material weaknesses identified? No
  Are any significant deficiencies identified? None reported
  Is any noncompliance material to financial statement noted? No

B. Federal Awards

- Internal control over major programs as reported in the INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH THE UNIFORM GUIDANCE:

  Are any material weaknesses identified? No
  Are any significant deficiencies identified? None reported

- Type of auditor's report issued on compliance for major programs: Unmodified

- Are there any audit findings that are required to be reported in accordance with 2 CFR 200.516(a)? None

- The programs tested as major programs include:

Program	Assistance Listing Number	Expenditures
Education Stabilization Fund:		
Governor's Emergency Education Relief Fund (GEER II)	84.425C	$ 37,029
Elementary and Secondary School Emergency Relief Fund (ESSER II)	84.425D	$ 138,448
Elementary and Secondary School Emergency Relief Fund (ESSER II - SPED)	84.425D	$ 18,328
Elementary and Secondary School Emergency Relief Fund (ARP ESSER)	84.425U	$ 667,849

- Dollar threshold used to distinguish between type A and B programs: $750,000

- Auditee qualified as low-risk auditee: No

II. FINANCIAL STATEMENT FINDINGS

None

III. FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS

None

Unified School District No. 483

(620) 563-7102 / (620) 563-7103 / PO BOX 760 / PLAINS, KANSAS 67869 - 0760

Plains . . . . . Kismet

DAN FRISBY
SUPERINTENDENT

BOARD MEMBERS
JASON JENNINGS
RON EAKES
ANTONIO ARELLANO
STAN REISS
CLAY LOUDERBACK
SHARLA ARRINGTON
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RYAN KISNER, Principal
SOUTHWESTERN HEIGHTS JR. HIGH
KURT STANFIELD, Principal
PLAINS ELEM. SCHOOL
JR MENDOZA, Principal
KISMET ELEM. SCHOOL
JERRILYNN WOOD, Principal

Corrective Action Plan and Comments
on Audit Resolution Matters Relating
to the Federal Award Programs
June 30, 2023

September 22, 2023

Department of Education

Unified School District No. 483, Plains, Kansas, respectfully submits the following corrective action plan for the year ended June 30, 2023.

Name and address of independent accounting firm: Lewis, Hooper & Dick, LLC
PO Box 699
Garden City, KS 67846

Audit period: July 1, 2022, through June 30, 2023

The findings from the June 30, 2023, Schedule of Findings and Questioned Costs related to the federal award programs are discussed below. The findings are numbered consistently with the number assigned in the Schedule. Section I of the Schedule, Summary of Auditor's Results, does not include findings and is not addressed.

II. FINANCIAL STATEMENT FINDINGS

None

III. FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS

None

IV. STATUS OF CORRECTIVE ACTIONS ON PRIOR FINDINGS

None

If the Department of Education, the oversight agency, has questions regarding this plan, please call Dan Frisby at 620-563-7102.

Sincerely,

Dan Frisby
Superintendent