UNIFIED SCHOOL DISTRICT NO. 476
Copeland, Kansas

FINANCIAL STATEMENT

For the Fiscal Year Ended June 30, 2023

VONFELDT, BAUER & VONFELDT, CHTD.
Certified Public Accountants
Larned, Kansas 67550

UNIFIED SCHOOL DISTRICT NO. 476, COPELAND, KANSAS

Financial Statement
Regulatory Basis
For the Year Ended June 30, 2023

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INDEPENDENT AUDITOR'S REPORT

Board of Education
Unified School District No. 476
Copeland, Kansas

Adverse and Unmodified Opinions

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Unified School District No. 476, Copeland, Kansas 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 our opinion, because of the significance of the matter discussed in the Basis for Adverse and Unmodified Opinions section of our report, the accompanying financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Unified School District No. 476 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 our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of Unified School District No. 476 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

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the *Kansas Municipal Audit and Accounting Guide.* Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statement section of our report. We are required to be independent of Unified School District No. 476 and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our adverse and unmodified audit opinions.

Matter Giving Rise to Adverse Opinion on U.S. Generally Accepted Accounting Principles
As discussed in Note 1 of the financial statement, the financial statement is prepared by Unified School District No. 476 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. 476's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statement

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

In performing an audit in accordance with GAAS, we:

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material misstatement of the financial 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. 476'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 Unified School District No. 476's ability to continue as a going concern for a reasonable period of time.

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

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedule of regulatory basis receipts and expenditures-actual and budget, summary of receipts and disbursements-agency funds and schedule of receipts, expenditures and unencumbered cash-district activity funds (Schedules 1, 2, 3 and 4 as listed in the table of contents) are presented for 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*. The graphical analysis (Schedule 5 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 nor required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of Unified School District No. 476, Copeland, Kansas as of and for the year ended June 30, 2022 (not presented herein), and have issued our report thereon dated December 28, 2022, which contained an unmodified opinion on the basic financial statement. The 2022 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the website 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 schedule of regulatory basis receipts and expenditures-actual and budget for the year ended June 30, 2023 (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 2022 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 basic financial statement. The 2022 comparative information was subjected to the auditing procedures applied in the audit of the 2022 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 2022 basic financial statement or to the 2022 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2022 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, 2022, on the basis of accounting described in Note 1.

VonFeldt, Bauer & VonFeldt, Chtd.

VONFELDT, BAUER & VONFELDT, CHTD.
Certified Public Accountants
Larned, Kansas

December 22, 2023

UNIFIED SCHOOL DISTRICT NO. 476, COPELAND, KANSAS
Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended June 30, 2023

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances
General Funds:		
General Fund	$ 0.30	$ 0.00
Supplemental General Fund	54,499.89	0.00
Special Purpose Funds:		
Preschool-Aged At-Risk	22,540.77	0.00
At-Risk Fund	140,312.85	0.00
Bilingual Education Fund	131,752.78	0.00
Capital Outlay Fund	472,244.74	0.00
Food Service Fund	29,780.87	0.00
Professional Development Fund	14,057.31	296.00
Special Education Fund	86,817.24	0.00
Career & Postsecondary Education Fund	0.00	0.00
Gifts and Grants Fund	11,954.89	0.00
KPERS Special Retirement Fund	0.00	0.00
Contingency Reserve Fund	137,948.11	0.00
Textbook Rental Fund	12,249.73	0.00
Recreation Commission Fund	180.00	0.00
Title I Fund	0.00	0.00
Title II-A Fund	0.00	0.00
Title IV Fund	0.00	0.00
Literacy Grant Fund	21,416.20	0.00
REAP Grant Fund	0.00	0.00
ESSER II Grant Fund	(1,516.00)	0.00
ESSER III Grant Fund	0.00	0.00
District Activity Funds	5,406.86	0.00
Bond and Interest Funds:		
Bond & Interest Fund	1,280,776.84	0.00
Trust Funds:		
Scholarship Fund	2,784.89	0.00
Total Reporting Entity (Excluding Agency Funds)	$ 2,423,208.27	$ 296.00

Composition of Cash:

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

Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
$ 1,290,734.72	$ 1,290,735.02	$ 0.00	$ 18,782.35	$ 18,782.35
369,327.60	389,334.00	34,493.49	41,297.46	75,790.95
28,250.00	28,258.14	22,532.63	0.00	22,532.63
126,739.00	138,378.72	128,673.13	0.00	128,673.13
51,229.00	51,214.13	131,767.65	0.00	131,767.65
221,454.32	421,182.05	272,517.01	215,836.23	488,353.24
139,381.10	138,725.66	30,436.31	653.23	31,089.54
9,800.00	10,104.09	14,049.22	535.00	14,584.22
121,402.00	121,385.00	86,834.24	0.00	86,834.24
0.00	0.00	0.00	0.00	0.00
2,717.40	433.03	14,239.26	150.99	14,390.25
127,657.91	127,657.91	0.00	0.00	0.00
0.00	0.00	137,948.11	0.00	137,948.11
43,264.99	43,263.48	12,251.24	40,924.19	53,175.43
78,039.85	78,219.85	0.00	0.00	0.00
17,453.00	17,453.00	0.00	95.00	95.00
3,637.00	3,637.00	0.00	0.00	0.00
10,887.00	10,887.00	0.00	0.00	0.00
0.00	0.00	21,416.20	0.00	21,416.20
11,685.00	8,647.10	3,037.90	0.00	3,037.90
21,547.00	20,031.00	0.00	0.00	0.00
15,000.00	28,715.49	(13,715.49)	0.00	(13,715.49)
13,235.01	14,286.60	4,355.27	0.00	4,355.27
392,028.98	422,345.00	1,250,460.82	0.00	1,250,460.82
100.00	0.00	2,884.89	0.00	2,884.89
$ 3,095,570.88	$ 3,364,893.27	$ 2,154,181.88	$ 318,274.45	$ 2,472,456.33

NOW Accounts	$ 42,203.68
Certificates of Deposit	2,436,118.38
Total Cash	2,478,322.06
Agency Funds per Schedule 3	(5,865.73)
Total Reporting Entity (Excluding Agency Funds)	$ 2,472,456.33

UNIFIED SCHOOL DISTRICT NO. 476, COPELAND, KANSAS
NOTES TO THE FINANCIAL STATEMENT
June 30, 2023

Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. REPORTING ENTITY

Unified School District No. 476, Copeland, Kansas (District) is a municipal corporation governed by an elected seven-member board. This financial statement presents Unified School District No. 476 (the municipality) and does not include any of its related municipal entities.

B. REGULATORY BASIS FUND TYPES

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

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

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

Trust fund - funds used to report assets held in trust for the benefit of the municipality (i.e. pension funds, investment trust funds, private purpose trust funds which benefit the municipality, scholarship funds, etc.).

Agency fund - funds used to report assets held by the municipality in a purely custodial capacity (payroll clearing fund, student activity accounts, etc.).

C. BASIS OF ACCOUNTING

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 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 municipality to use the regulatory basis of accounting.

D. CASH AND INVESTMENTS

Cash balances from all funds are combined and invested to the extent available. Cash and investments consist of interest bearing checking accounts and certificates of deposit invested through an insured cash sweep agreement. Earnings from these investments are allocated to designated funds. Cash and investments are stated at cost.

E. AD VALOREM TAX REVENUE

The determination of assessed valuation and the collection of property taxes for all political subdivisions in the State of Kansas are the responsibility of the various counties. The County Appraiser annually determines assessed valuation and the County Clerk spreads the annual assessment on the tax rolls. One-half of the property taxes are due December 20 and distributed to the District by January 20. The second half is due May 10 and distributed to the District by June 5. The District Treasurer draws available funds from the County Treasurer at designated times throughout the year.

F. REIMBURSED EXPENSES

The District records reimbursable expenditures in the fund that makes the disbursement and records reimbursements as a receipt to the fund that receives the reimbursement. For purposes of budgetary comparisons, the expenditures are properly offset by the reimbursements under KMAAG regulatory basis accounting.

G. USE OF ESTIMATES

The preparation of the financial statement 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 the amounts reported in the financial statement and accompanying notes. Actual results may 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 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 did hold a revenue neutral rate hearing for this year.

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

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

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

Note 2 - BUDGETARY INFORMATION (Cont'd.)

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

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which, regulatory receipts are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for 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 budgeted expenditure authority lapses at year-end.

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

Gifts and Grants Fund	Literacy Grant Fund
Contingency Reserve Fund	REAP Grant Fund
Textbook Rental Fund	ESSER II Grant Fund
Title I Fund	ESSER III Grant Fund
Title II-A Fund	District Activity Funds
Title IV Fund	

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

Note 3 - COMPLIANCE WITH KANSAS STATUTES

Management is aware of no statutory violations for the period covered by the audit.

The ESSER III Grant Fund showed a negative unencumbered cash balance of $13,715.49 for the year ended June 30, 2023. K.S.A.10-1116a provides that under certain situations, a fund can end the year with a negative unencumbered cash balance and therefore, be exempt from the cash basis law of the State of Kansas. This fund met the criteria under the statute, therefore, is not deemed to be in violation of the Kansas cash basis law.

Note 4 - DEPOSITS

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 investments 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.

Note 4 - DEPOSITS (Cont'd.)

Custodial credit risk - deposits . Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. State statutes require the District's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. There were no designated "peak periods" during the year. All deposits were legally secured at June 30, 2023.

At June 30, 2023 the District's carrying amount of deposits was $2,478,322.06 and the bank balance was $2,550,621.29. The bank balance was held by one bank resulting in a concentration of credit risk. Of the bank balance, $2,550,621.29 was covered by federal depository insurance.

Note 5 - SUMMARY OF INDEBTEDNESS

The District is subject to the statutes of the State of Kansas that limits the net bonded debt. The debt outstanding may not exceed 14% of the assessed value of all tangible taxable property within the District unless additional authority is granted by the Kansas State Board of Education. The amount of bonds outstanding is computed exclusive of certain bonds specifically exempted from this limitation. At June 30, 2023, the statutory limit for the District was $3,106,703.74. The outstanding debt principal represents 10.82% of the District valuation.

Note 6 - 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
General obligation bonds:				
Refunding Series 2014	3.00 - 4.00%	9/10/2014	$ 3,270,000.00	9/01/2033
Refunding Series 2021	.45 - 1.60%	4/01/2021	1,690,000.00	9/01/2028
Total contractual indebtedness				

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

	06/30/2024	06/30/2025	06/30/2026	06/30/2027
Principal:				
General obligation bonds	$ 380,000.00	$ 390,000.00	$ 395,000.00	$ 405,000.00
Total principal	380,000.00	390,000.00	395,000.00	405,000.00
Interest:				
General obligation bonds	45,550.00	38,286.25	30,350.00	21,451.25
Total interest	45,550.00	38,286.25	30,350.00	21,451.25
Total principal and interest	$ 425,550.00	$ 428,286.25	$ 425,350.00	$ 426,451.25

* - of the total interest paid on the Refunding Series 2014 general obligation bond $51,518.76 was paid out of escrow.

Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid	
$ 1,245,000.00	$ 0.00	$ 190,000.00	$ 1,055,000.00	$ 87,118.76	*
1,525,000.00	0.00	180,000.00	1,345,000.00	16,745.00	
$ 2,770,000.00	$ 0.00	$ 370,000.00	$ 2,400,000.00	$ 103,863.76	

06/30/2028	6/30/2029 - 06/30/2033	Total
$ 410,000.00	$ 420,000.00	$ 2,400,000.00
410,000.00	420,000.00	2,400,000.00
11,720.00	3,360.00	150,717.50
11,720.00	3,360.00	150,717.50
$ 421,720.00	$ 423,360.00	$ 2,550,717.50

Note 7 - DEFEASED DEBT

On April 1, 2021 the District issued taxable General Obligation Refunding Bonds-Series 2021 of $1,690,000 (par value), Series 2021, with an interest rate of .450% to 1.601% to advance refund term general obligation bonds with an interest rate of 3.00% to 4.00% and a par value of $1,480,000. The General Obligation Bonds Series 2014 final maturity is September 1, 2033 and will be called on September 1, 2024. The Taxable General Obligation Refunding Bonds Series 2020 were issued at 99.00% and, after paying issuance costs of $30,060.19, the net proceeds were 1,643,039.81. The net proceeds from the issuance of the taxable general obligation bonds were deposited in an escrow fund with Security Bank of Kansas City and will be used to pay interest on the Taxable General Obligation Refunding Bonds, Series 2021 and the term bonds that will be called and redeemed on September 1, 2024. The advance refunding met the requirements of an in-substance debt defeasance and the term bonds were removed from the District's financial statement.

Note 8 - INTERFUND TRANSFERS

Operating transfers were as follows:

From	To	Regulatory Authority	Amount
General	At-Risk	K.S.A. 72-5167	$ 97,889.00
General	Special Education	K.S.A. 72-5167	70,158.00
Supplemental General	Preschool-Aged At-Risk	K.S.A. 72-5143	28,250.00
Supplemental General	At-Risk	K.S.A. 72-5143	28,850.00
Supplemental General	Bilingual Education	K.S.A. 72-5143	51,229.00
Supplemental General	Food Service	K.S.A. 72-5143	43,725.00
Supplemental General	Professional Development	K.S.A. 72-5143	8,287.00
Supplemental General	Special Education	K.S.A. 72-5143	49,250.00
Supplemental General	Textbook Rental	K.S.A. 72-5143	40,425.00

Note 9 - OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS

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

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

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

Compensated Absences . The District grants each full-time employee two weeks vacation each year to be taken during the summer months. Vacation leave is not reimbursed upon termination, therefore, there is no potential liability for vacation leave as of June 30, 2023.

At the beginning of the year each employee will receive ten days of sick leave accumulative up to a maximum of ninety days. Unused sick leave is reimbursed to a teacher upon termination at a rate of $10.00 per day, accumulative to thirty days. The potential liability for unused sick leave as of June 30, 2023 and 2022 is $3,795.00 and $740.00, respectively, which is a net change of $3,055.00.

Note 10 - 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 at 6% of covered salary for KPERS 1, KPERS 2 and KPERS 3 members. Member contributions are withheld by their employer and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code.

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

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 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 $127,657.91 for the year ended June 30, 2023.

Note 10 - DEFINED BENEFIT PENSION PLAN (Cont'd.)

Net Pension Liability. At June 30, 2023, the District's proportionate share of the collective net pension liability reported by KPERS was $1,362,415. 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 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.

Note 11 - CONTINGENCIES

During the ordinary course of its operations the District is a party to potential claims, legal actions and complaints. It is the opinion of the District's management that these matters are not anticipated to have a material effect on the District's financial statement.

Note 12 - RISK MANAGEMENT

The District is exposed to various risks of losses related to torts; thefts of, damages to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The District obtains coverage from commercial insurance companies in order to effectively manage risk. There have been no significant reductions in coverage from the prior year and settlements have not exceeded coverage in the past three fiscal years. The District does not participate in a public entity risk pool.

Note 13 - LEASE COMMITMENTS

Operating Leases:

The District has entered into an operating lease for a postage machine which is non-cancellable. For the year ended June 30, 2023 rent expenditures were $453.78. These expenditures were made from the Capital Outlay Fund.

Note 14 - SUBSEQUENT EVENTS

The District has evaluated events subsequent to year end through December 22, 2023 and does not believe any events have occurred which affect the financial statement as presented.

REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION

UNIFIED SCHOOL DISTRICT NO. 476, COPELAND, KANSAS
Summary of Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2023

Funds	Certified Budget	Adjustment to Comply with Legal Max
General Funds:		
General Fund	$ 1,240,576.00	$ (30,530.00)
Supplemental General Fund	389,334.00	0.00
Special Purpose Funds:		
Preschool-Aged At-Risk	42,541.00	XXXXXXXX
At-Risk Fund	248,024.00	XXXXXXXX
Bilingual Education Fund	251,479.00	XXXXXXXX
Capital Outlay Fund	681,488.00	XXXXXXXX
Food Service Fund	163,114.00	XXXXXXXX
Professional Development Fund	20,918.00	XXXXXXXX
Special Education Fund	236,117.00	XXXXXXXX
Career & Postsecondary Education Fund	9,700.00	XXXXXXXX
KPERS Special Retirement Fund	162,441.00	XXXXXXXX
Recreation Commission Fund	78,500.00	XXXXXXXX
Bond and Interest Funds:		
Bond and Interest Fund	424,346.00	XXXXXXXX

Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance - Over (Under)
$ 80,689.06	$ 1,290,735.06	$ 1,290,735.02	$ (0.04)
0.00	389,334.00	389,334.00	0.00
0.00	42,541.00	28,258.14	(14,282.86)
0.00	248,024.00	138,378.72	(109,645.28)
0.00	251,479.00	51,214.13	(200,264.87)
0.00	681,488.00	421,182.05	(260,305.95)
0.00	163,114.00	138,725.66	(24,388.34)
0.00	20,918.00	10,104.09	(10,813.91)
0.00	236,117.00	121,385.00	(114,732.00)
0.00	9,700.00	0.00	(9,700.00)
0.00	162,441.00	127,657.91	(34,783.09)
0.00	78,500.00	78,219.85	(280.15)
0.00	424,346.00	422,345.00	(2,001.00)

UNIFIED SCHOOL DISTRICT NO. 476, COPELAND, 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				
Taxes and Shared Receipts:				
Mineral Production Tax	$ 5,577.13	$ 6,886.66	$ 7,000.00	$ (113.34)
Local Sources:				
Reimbursements	93,874.62	80,689.06	0.00	80,689.06
State Aid:				
General State Aid	1,125,720.00	1,133,001.00	1,126,576.00	6,425.00
Special Education Aid	72,937.00	70,158.00	107,000.00	(36,842.00)
Total Receipts	1,298,108.75	1,290,734.72	$ 1,240,576.00	$ 50,158.72
Expenditures				
Instruction:				
Salaries	411,151.25	467,103.91	352,461.00	114,642.91
Employee Benefits	99,510.57	127,182.46	101,501.00	25,681.46
Purchased Professional Services	24,832.10	27,471.61	27,500.00	(28.39)
Other Purchased Services	7,857.69	0.00	9,494.00	(9,494.00)
Supplies	27,836.49	31,488.06	0.00	31,488.06
Property (Equip & Furn)	0.00	8,859.32	0.00	8,859.32
Student Support Services:				
Other Purchased Services	4,172.80	3,201.00	4,250.00	(1,049.00)
Instructional Support Staff:				
Salaries	28,692.40	0.00	29,267.00	(29,267.00)
Other Purchased Services	3,093.00	1,035.00	3,500.00	(2,465.00)
Supplies	581.58	479.33	1,000.00	(520.67)
General Administration:				
Salaries	193,021.88	179,258.00	196,882.00	(17,624.00)
Employee Benefits	38,015.96	24,356.18	38,776.00	(14,419.82)
Purchased Professional Services	26,963.19	25,518.99	30,000.00	(4,481.01)
Other Purchased Services	11,194.18	14,815.48	13,000.00	1,815.48
Supplies	2,847.93	1,459.48	3,000.00	(1,540.52)
Property (Equip & Furn)	0.00	3,384.00	0.00	3,384.00
Other	7,245.31	6,039.16	8,000.00	(1,960.84)
School Administration:				
Salaries	0.00	451.75	0.00	451.75
Employee Benefits	0.00	70.37	0.00	70.37
Other Purchased Services	270.85	1,458.23	300.00	1,158.23
Supplies	0.00	1,180.29	0.00	1,180.29

UNIFIED SCHOOL DISTRICT NO. 476, COPELAND, KANSAS
GENERAL FUND (Cont'd.)
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)
Expenditures (Cont'd.)				
Operations & Maintenance:				
Salaries	58,946.37	0.00	0.00	0.00
Employee Benefits	9,694.73	0.00	0.00	0.00
Purchased Professional Services	2,385.00	4,401.68	3,000.00	1,401.68
Purchased Property Services	5,438.15	3,284.16	7,000.00	(3,715.84)
Supplies	76,304.93	77,066.26	98,000.00	(20,933.74)
Vehicle Operating Services:				
Salaries	46,117.65	50,456.25	47,040.00	3,416.25
Employee Benefits	13,836.44	16,493.44	14,158.00	2,335.44
Purchased Property Services	43.16	0.00	0.00	0.00
Other Purchased Services	679.34	0.00	1,550.00	(1,550.00)
Supplies	20,615.17	28,851.38	40,000.00	(11,148.62)
Vehicle Maintenance Services:				
Purchased Professional Services	780.00	733.35	0.00	733.35
Supplies	18,218.50	16,588.88	22,000.00	(5,411.12)
Operating Transfers:				
To Preschool-Aged At-Risk	10,000.00	0.00	0.00	0.00
To At-Risk	74,825.00	97,889.00	81,897.00	15,992.00
To Special Education	72,937.00	70,158.00	107,000.00	(36,842.00)
Adjustment to Comply with Legal Max			(30,530.00)	30,530.00
Legal General Fund Budget	1,298,108.62	1,290,735.02	1,210,046.00	80,689.02
Adjustment for Qualifying Budget Credits			80,689.06	(80,689.06)
Total Expenditures	1,298,108.62	1,290,735.02	$ 1,290,735.06	$ (0.04)
Receipts Over (Under) Expenditures	0.13	(0.30)		
Unencumbered Cash, Beginning	0.17	0.30		
Unencumbered Cash, Ending	$ 0.30	$ 0.00		

UNIFIED SCHOOL DISTRICT NO. 476, COPELAND, KANSAS
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)
Receipts				
Taxes and Shared Receipts:				
Ad Valorem Property Tax	$ 350,751.81	$ 329,023.62	$ 298,051.00	$ 30,972.62
Delinquent Tax	2,568.55	1,793.26	2,667.00	(873.74)
Motor Veh./16-20M Veh. Tax	26,153.61	33,920.34	29,608.00	4,312.34
Recreational Vehicle Tax	332.60	347.15	308.00	39.15
Commercial Vehicle Tax	4,807.22	4,243.23	4,201.00	42.23
Total Receipts	384,613.79	369,327.60	$ 334,835.00	$ 34,492.60
Expenditures				
Instruction:				
Salaries	0.00	28,803.86	0.00	28,803.86
Employee Benefits	0.00	545.57	0.00	545.57
Purchased Professional Services	6,480.00	0.00	6,489.00	(6,489.00)
Supplies	0.00	42,872.38	0.00	42,872.38
General Administration:				
Employee Benefits	0.00	5,461.00	0.00	5,461.00
Other Purchased Services	250.00	0.00	300.00	(300.00)
School Administration:				
Salaries	30,705.42	47,965.88	31,318.00	16,647.88
Employee Benefits	3,199.12	9,117.08	3,264.00	5,853.08
Other Purchased Services	1,354.51	0.00	15,150.00	(15,150.00)
Supplies	2,331.24	52.53	2,000.00	(1,947.47)
Operations & Maintenance:				
Purchased Property Services	0.00	606.99	0.00	606.99
Other Purchased Services	61,275.00	533.00	67,000.00	(66,467.00)
Supplies	0.00	3,359.71	0.00	3,359.71
Operating Transfers:				
To Preschool-Aged At-Risk	18,000.00	28,250.00	20,000.00	8,250.00
To At-Risk	25,948.15	28,850.00	25,813.00	3,037.00
To Bilingual Education	139,021.56	51,229.00	123,000.00	(71,771.00)
To Food Service	28,000.00	43,725.00	30,000.00	13,725.00
To Professional Development	5,000.00	8,287.00	5,000.00	3,287.00
To Special Education	54,000.00	49,250.00	40,300.00	8,950.00
To Career & Postsecondary Education	0.00	0.00	9,700.00	(9,700.00)
To Textbook Rental	9,000.00	40,425.00	10,000.00	30,425.00
Total Expenditures	384,565.00	389,334.00	$ 389,334.00	$ 0.00

UNIFIED SCHOOL DISTRICT NO. 476, COPELAND, KANSAS
SUPPLEMENTAL GENERAL FUND (Cont'd.)
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 Over (Under) Expenditures	48.79	(20,006.40)		
Unencumbered Cash, Beginning	54,451.10	54,499.89		
Unencumbered Cash, Ending	$ 54,499.89	$ 34,493.49		

UNIFIED SCHOOL DISTRICT NO. 476, COPELAND, KANSAS
PRESCHOOL-AGED AT-RISK
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				
Operating Transfers:				
From General	$ 10,000.00	$ 0.00	$ 0.00	$ 0.00
From Supplemental General	18,000.00	28,250.00	20,000.00	8,250.00
Total Receipts	28,000.00	28,250.00	$ 20,000.00	$ 8,250.00
Expenditures				
Instruction:				
Salaries	27,615.90	28,002.95	28,168.00	(165.05)
Purchased Professional Services	19.75	0.00	25.00	(25.00)
Supplies	0.00	255.19	0.00	255.19
Other	0.00	0.00	14,348.00	(14,348.00)
Total Expenditures	27,635.65	28,258.14	$ 42,541.00	$ (14,282.86)
Receipts Over (Under) Expenditures	364.35	(8.14)		
Unencumbered Cash, Beginning	22,176.42	22,540.77		
Unencumbered Cash, Ending	$ 22,540.77	$ 22,532.63		

UNIFIED SCHOOL DISTRICT NO. 476, COPELAND, KANSAS
AT-RISK 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				
Operating Transfers:				
From General	$ 74,825.00	$ 97,889.00	$ 81,897.00	$ 15,992.00
From Supplemental General	25,948.15	28,850.00	25,813.00	3,037.00
Total Receipts	100,773.15	126,739.00	$ 107,710.00	$ 19,029.00
Expenditures				
Instruction:				
Salaries	143,376.63	134,357.32	146,245.00	(11,887.68)
Employee Benefits	10,381.00	3,800.71	10,589.00	(6,788.29)
Purchased Professional Services	1,191.00	0.00	2,000.00	(2,000.00)
Supplies	1,840.08	220.69	12,250.00	(12,029.31)
Other	0.00	0.00	76,940.00	(76,940.00)
Total Expenditures	156,788.71	138,378.72	$ 248,024.00	$ (109,645.28)
Receipts Over (Under) Expenditures	(56,015.56)	(11,639.72)		
Unencumbered Cash, Beginning	196,328.41	140,312.85		
Unencumbered Cash, Ending	$ 140,312.85	$ 128,673.13		

UNIFIED SCHOOL DISTRICT NO. 476, COPELAND, KANSAS
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)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Operating Transfers:				
From Supplemental General	$ 139,021.56	$ 51,229.00	$ 123,000.00	$ (71,771.00)
Total Receipts	139,021.56	51,229.00	$ 123,000.00	$ (71,771.00)
Expenditures				
Instruction:				
Salaries	137,409.93	38,320.40	144,131.00	(105,810.60)
Employee Benefits	23,218.78	12,893.73	23,682.00	(10,788.27)
Purchased Professional Services	130.00	0.00	250.00	(250.00)
Supplies	24.98	0.00	50.00	(50.00)
Other	0.00	0.00	83,366.00	(83,366.00)
Total Expenditures	160,783.69	51,214.13	$ 251,479.00	$ (200,264.87)
Receipts Over (Under) Expenditures	(21,762.13)	14.87		
Unencumbered Cash, Beginning	153,514.91	131,752.78		
Unencumbered Cash, Ending	$ 131,752.78	$ 131,767.65		

UNIFIED SCHOOL DISTRICT NO. 476, COPELAND, KANSAS
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)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Receipts:				
Ad Valorem Property Tax	$ 105,508.09	$ 152,629.87	$ 140,492.00	$ 12,137.87
Delinquent Tax	488.85	496.35	802.00	(305.65)
Motor Veh./16-20M Veh. Tax	6,056.23	10,072.77	8,912.00	1,160.77
Recreational Vehicle Tax	71.99	104.51	93.00	11.51
Commercial Vehicle Tax	1,263.34	1,276.28	1,264.00	12.28
Local Sources:				
Interest on Idle Funds	7,391.82	28,081.42	8,000.00	20,081.42
Other Receipts from Local Sources	50,509.26	28,793.12	50,000.00	(21,206.88)
Total Receipts	171,289.58	221,454.32	$ 209,563.00	$ 11,891.32
Expenditures				
Instruction:				
Property (Equip & Furn)	23,508.71	2,464.58	218,798.00	(216,333.42)
General Administration:				
Property (Equip & Furn)	776.54	0.00	1,000.00	(1,000.00)
School Administration:				
Property (Equip & Furn)	4,581.76	0.00	5,000.00	(5,000.00)
Operations & Maintenance:				
Salaries	24,995.19	84,271.20	100,000.00	(15,728.80)
Employee Benefits	13,137.40	24,662.36	32,675.00	(8,012.64)
Purchased Property Services	0.00	9,861.54	41,643.00	(31,781.46)
Property (Equip & Furn)	17,351.19	29,194.17	20,000.00	9,194.17
Vehicle Operating Services				
Equipment (Including Buses)	104,196.00	0.00	0.00	0.00
Facility Acquis. & Constr. Services:				
New Building Acquis. & Constr. Serv.	0.00	225,590.00	0.00	225,590.00
Site Improvement	8,711.24	10,114.00	102,372.00	(92,258.00)
Building Improvements	22,415.99	35,024.20	150,000.00	(114,975.80)
Other	7,008.82	0.00	10,000.00	(10,000.00)
Total Expenditures	226,682.84	421,182.05	$ 681,488.00	$ (260,305.95)
Receipts Over (Under) Expenditures	(55,393.26)	(199,727.73)		
Unencumbered Cash, Beginning	527,273.00	472,244.74		
Prior Year Cancelled Encumbrances	365.00	0.00		
Unencumbered Cash, Ending	$ 472,244.74	$ 272,517.01		

UNIFIED SCHOOL DISTRICT NO. 476, COPELAND, KANSAS
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				
Local Sources:				
Food Sales	$ 2,250.60	$ 25,697.25	$ 29,713.00	$ (4,015.75)
Other Receipts from Local Sources	5,285.90	2,338.73	7,500.00	(5,161.27)
State Aid:				
State Food Assistance	684.16	811.09	760.00	51.09
Federal Aid:				
Child Nutrition Program	79,647.16	49,347.76	58,360.00	(9,012.24)
Other Federal Aid	7,320.02	17,461.27	7,000.00	10,461.27
Operating Transfers:				
From Supplemental General	28,000.00	43,725.00	30,000.00	13,725.00
Total Receipts	123,187.84	139,381.10	$ 133,333.00	$ 6,048.10
Expenditures				
Food Service Operation:				
Salaries	36,416.47	43,140.94	37,144.00	5,996.94
Employee Benefits	9,281.90	10,636.08	9,468.00	1,168.08
Other Purchased Services	3,217.85	2,162.21	4,000.00	(1,837.79)
Food & Supplies	72,246.15	81,651.19	85,000.00	(3,348.81)
Property (Equip & Furn)	1,416.50	720.24	1,750.00	(1,029.76)
Other	415.00	415.00	25,752.00	(25,337.00)
Total Expenditures	122,993.87	138,725.66	$ 163,114.00	$ (24,388.34)
Receipts Over (Under) Expenditures	193.97	655.44		
Unencumbered Cash, Beginning	29,586.90	29,780.87		
Unencumbered Cash, Ending	$ 29,780.87	$ 30,436.31		

UNIFIED SCHOOL DISTRICT NO. 476, COPELAND, KANSAS
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)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
State Aid:				
Professional Development Aid	$ 0.00	$ 1,513.00	$ 1,861.00	$ (348.00)
Operating Transfers:				
From Supplemental General	5,000.00	8,287.00	5,000.00	3,287.00
Total Receipts	5,000.00	9,800.00	$ 6,861.00	$ 2,939.00
Expenditures				
Instructional Support Staff:				
Purchased Professional Services	4,760.00	10,104.09	5,000.00	5,104.09
Other Purchased Services	66.59	0.00	100.00	(100.00)
Supplies	115.44	0.00	150.00	(150.00)
Other	0.00	0.00	15,668.00	(15,668.00)
Total Expenditures	4,942.03	10,104.09	$ 20,918.00	$ (10,813.91)
Receipts Over (Under) Expenditures	57.97	(304.09)		
Unencumbered Cash, Beginning	13,999.34	14,057.31		
Prior Year Cancelled Encumbrances	0.00	296.00		
Unencumbered Cash, Ending	$ 14,057.31	$ 14,049.22		

UNIFIED SCHOOL DISTRICT NO. 476, COPELAND, KANSAS
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:				
ESSER II	$ 1,994.00	$ 1,994.00	$ 2,000.00	$ (6.00)
Operating Transfers:				
From General	72,937.00	70,158.00	107,000.00	(36,842.00)
From Supplemental General	54,000.00	49,250.00	40,300.00	8,950.00
Total Receipts	128,931.00	121,402.00	$ 149,300.00	$ (27,898.00)
Expenditures				
Instruction:				
Other Purchased Services				
Assessments	47,552.72	51,227.00	48,993.00	2,234.00
Flow-thru	72,937.00	70,158.00	95,000.00	(24,842.00)
Other	1,826.96	0.00	76,874.00	(76,874.00)
Instructional Support Staff:				
Supplies	167.04	0.00	250.00	(250.00)
Vehicle Operating Services:				
Salaries	0.00	0.00	5,000.00	(5,000.00)
Employee Benefits	0.00	0.00	400.00	(400.00)
Other Purchased Services	0.00	0.00	2,600.00	(2,600.00)
Supplies	0.00	0.00	1,000.00	(1,000.00)
Other	0.00	0.00	6,000.00	(6,000.00)
Total Expenditures	122,483.72	121,385.00	$ 236,117.00	$ (114,732.00)
Receipts Over (Under) Expenditures	6,447.28	17.00		
Unencumbered Cash, Beginning	80,369.96	86,817.24		
Unencumbered Cash, Ending	$ 86,817.24	$ 86,834.24		

UNIFIED SCHOOL DISTRICT NO. 476, COPELAND, KANSAS
CAREER & 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				
Operating Transfers:				
From Supplemental General	$ 0.00	$ 0.00	$ 9,700.00	$ (9,700.00)
Total Receipts	0.00	0.00	$ 9,700.00	$ (9,700.00)
Expenditures				
Instruction:				
Other Purchased Services	0.00	0.00	9,700.00	(9,700.00)
Total Expenditures	0.00	0.00	$ 9,700.00	$ (9,700.00)
Receipts Over (Under) Expenditures	0.00	0.00		
Unencumbered Cash, Beginning	0.00	0.00		
Unencumbered Cash, Ending	$ 0.00	$ 0.00		

UNIFIED SCHOOL DISTRICT NO. 476, COPELAND, KANSAS
GIFTS AND GRANTS 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)

	2022	2023
Receipts		
Local Sources:		
Other Receipts from Local Sources	$ 534.00	$ 2,717.40
Federal Aid:		
Other Federal Grants Thru State	1,525.00	0.00
Total Receipts	2,059.00	2,717.40
Expenditures		
Instruction:		
Supplies	538.27	433.03
Other	1,291.80	0.00
Total Expenditures	1,830.07	433.03
Receipts Over (Under) Expenditures	228.93	2,284.37
Unencumbered Cash, Beginning	11,725.96	11,954.89
Unencumbered Cash, Ending	$ 11,954.89	$ 14,239.26

UNIFIED SCHOOL DISTRICT NO. 476, COPELAND, KANSAS
KPERS SPECIAL RETIREMENT 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				
State Aid:				
KPERS Aid	$ 141,252.99	$ 127,657.91	$ 162,441.00	$ (34,783.09)
Total Receipts	141,252.99	127,657.91	$ 162,441.00	$ (34,783.09)
Expenditures				
Instruction:				
Employee Benefits	92,072.58	83,624.81	100,936.00	(17,311.19)
Instructional Support Staff:				
Employee Benefits	3,368.63	0.00	4,030.00	(4,030.00)
General Administration:				
Employee Benefits	22,661.73	19,463.45	27,111.00	(7,647.55)
School Administration:				
Employee Benefits	3,604.97	5,257.08	4,313.00	944.08
Operations & Maintenance:				
Employee Benefits	9,855.16	9,149.99	13,770.00	(4,620.01)
Student Transportation Services:				
Employee Benefits	5,414.44	5,478.43	7,166.00	(1,687.57)
Food Service:				
Employee Benefits	4,275.48	4,684.15	5,115.00	(430.85)
Total Expenditures	141,252.99	127,657.91	$ 162,441.00	$ (34,783.09)
Receipts Over (Under) Expenditures	0.00	0.00		
Unencumbered Cash, Beginning	0.00	0.00		
Unencumbered Cash, Ending	$ 0.00	$ 0.00		

UNIFIED SCHOOL DISTRICT NO. 476, COPELAND, KANSAS
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)

	2022	2023
Receipts		
None	$ 0.00	$ 0.00
Total Receipts	0.00	0.00
Expenditures		
None	0.00	0.00
Total Expenditures	0.00	0.00
Receipts Over (Under) Expenditures	0.00	0.00
Unencumbered Cash, Beginning	137,948.11	137,948.11
Unencumbered Cash, Ending	$ 137,948.11	$ 137,948.11

UNIFIED SCHOOL DISTRICT NO. 476, COPELAND, KANSAS
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)

	2022	2023
Receipts		
Local Sources:		
Rental Fees & Books	$ 2,440.75	$ 2,839.99
Operating Transfers:		
From Supplemental General	9,000.00	40,425.00
Total Receipts	11,440.75	43,264.99
Expenditures		
Instruction:		
Supplies	11,541.13	43,263.48
Total Expenditures	11,541.13	43,263.48
Receipts Over (Under) Expenditures	(100.38)	1.51
Unencumbered Cash, Beginning	12,350.11	12,249.73
Unencumbered Cash, Ending	$ 12,249.73	$ 12,251.24

UNIFIED SCHOOL DISTRICT NO. 476, COPELAND, KANSAS
RECREATION COMMISSION 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				
Taxes and Shared Receipts:				
Ad Valorem Property Tax	$ 67,410.33	$ 70,255.67	$ 64,639.00	$ 5,616.67
Delinquent Tax	502.13	349.51	513.00	(163.49)
Motor Veh./16-20M Veh. Tax	7,705.32	6,550.70	5,715.00	835.70
Recreational Vehicle Tax	66.02	67.01	60.00	7.01
Commercial Vehicle Tax	996.20	816.96	811.00	5.96
Local Sources:				
Other Receipts from Local Sources	0.00	0.00	7,000.00	(7,000.00)
Total Receipts	76,680.00	78,039.85	$ 78,738.00	$ (698.15)
Expenditures				
Community Service Operations	76,500.00	78,219.85	78,500.00	(280.15)
Total Expenditures	76,500.00	78,219.85	$ 78,500.00	$ (280.15)
Receipts Over (Under) Expenditures	180.00	(180.00)		
Unencumbered Cash, Beginning	0.00	180.00		
Unencumbered Cash, Ending	$ 180.00	$ 0.00		

UNIFIED SCHOOL DISTRICT NO. 476, COPELAND, KANSAS
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)

	2022	2023
Receipts		
Federal Aid:		
Other Federal Grants Thru State	$ 17,845.00	$ 17,453.00
Total Receipts	17,845.00	17,453.00
Expenditures		
Instruction:		
Salaries	16,294.90	13,820.59
Employee Benefits	1,172.36	3,023.56
Supplies	252.74	293.85
Instructional Support Staff:		
Other Purchased Services	125.00	315.00
Total Expenditures	17,845.00	17,453.00
Receipts Over (Under) Expenditures	0.00	0.00
Unencumbered Cash, Beginning	0.00	0.00
Unencumbered Cash, Ending	$ 0.00	$ 0.00

UNIFIED SCHOOL DISTRICT NO. 476, COPELAND, KANSAS
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)

	2022	2023
Receipts		
Federal Aid:		
Other Federal Grants Thru State	$ 3,455.00	$ 3,637.00
Total Receipts	3,455.00	3,637.00
Expenditures		
Instruction:		
Salaries	3,455.00	3,637.00
Total Expenditures	3,455.00	3,637.00
Receipts Over (Under) Expenditures	0.00	0.00
Unencumbered Cash, Beginning	0.00	0.00
Unencumbered Cash, Ending	$ 0.00	$ 0.00

UNIFIED SCHOOL DISTRICT NO. 476, COPELAND, KANSAS
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)

	2022	2023
Receipts		
Federal Aid:		
Other Federal Grants Thru State	$ 10,858.00	$ 10,887.00
Total Receipts	10,858.00	10,887.00
Expenditures		
Instruction:		
Salaries	10,858.00	10,887.00
Total Expenditures	10,858.00	10,887.00
Receipts Over (Under) Expenditures	0.00	0.00
Unencumbered Cash, Beginning	0.00	0.00
Unencumbered Cash, Ending	$ 0.00	$ 0.00

UNIFIED SCHOOL DISTRICT NO. 476, COPELAND, KANSAS
LITERACY 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)

	2022	2023
Receipts		
None	$ 0.00	$ 0.00
Total Receipts	0.00	0.00
Expenditures		
Instruction:		
Other	1,970.00	0.00
Total Expenditures	1,970.00	0.00
Receipts Over (Under) Expenditures	(1,970.00)	0.00
Unencumbered Cash, Beginning	23,386.20	21,416.20
Unencumbered Cash, Ending	$ 21,416.20	$ 21,416.20

UNIFIED SCHOOL DISTRICT NO. 476, COPELAND, KANSAS
REAP 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)

	2022	2023
Receipts		
Federal Aid:		
US Department of Education	$ 0.00	$ 11,685.00
Total Receipts	0.00	11,685.00
Expenditures		
Instruction:		
Property (Equip & Furn)	0.00	8,647.10
Total Expenditures	0.00	8,647.10
Receipts Over (Under) Expenditures	0.00	3,037.90
Unencumbered Cash, Beginning	0.00	0.00
Unencumbered Cash, Ending	$ 0.00	$ 3,037.90

UNIFIED SCHOOL DISTRICT NO. 476, COPELAND, KANSAS
ESSER II 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)

	2022	2023
Receipts		
Federal Aid:		
Other Federal Grants Thru State	$ 39,078.00	$ 21,547.00
Total Receipts	39,078.00	21,547.00
Expenditures		
Instruction:		
Salaries	34,068.88	16,534.51
Employee Benefits	2,556.52	3,496.49
Supplies	1,006.36	0.00
Total Expenditures	37,631.76	20,031.00
Receipts Over (Under) Expenditures	1,446.24	1,516.00
Unencumbered Cash, Beginning	(2,962.24)	(1,516.00)
Unencumbered Cash, Ending	$ (1,516.00)	$ 0.00

UNIFIED SCHOOL DISTRICT NO. 476, COPELAND, KANSAS
ESSER III 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)

	2022	2023
Receipts		
Federal Aid:		
Other Federal Grants Thru State	$ 0.00	$ 15,000.00
Total Receipts	0.00	15,000.00
Expenditures		
Instruction:		
Salaries	0.00	28,715.49
Total Expenditures	0.00	28,715.49
Receipts Over (Under) Expenditures	0.00	(13,715.49)
Unencumbered Cash, Beginning	0.00	0.00
Unencumbered Cash, Ending (See Note 3)	$ 0.00	$ (13,715.49)

UNIFIED SCHOOL DISTRICT NO. 476, COPELAND, KANSAS
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)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Receipts:				
Ad Valorem Property Tax	$ 340,026.11	$ 352,817.23	$ 324,586.00	$ 28,231.23
Delinquent Tax	2,819.85	1,809.51	2,585.00	(775.49)
Motor Veh./16-20M Veh. Tax	30,816.49	32,948.73	28,757.00	4,191.73
Recreational Vehicle Tax	362.86	337.13	298.00	39.13
Commercial Vehicle Tax	5,002.70	4,116.38	4,080.00	36.38
Other Receipts from Local Sources	1,139.19	0.00	0.00	0.00
Total Receipts	380,167.20	392,028.98	$ 360,306.00	$ 31,722.98
Expenditures				
Interest	57,371.47	52,345.00	52,346.00	(1.00)
Commission & Postage	0.00	0.00	2,000.00	(2,000.00)
Principal	355,000.00	370,000.00	370,000.00	0.00
Total Expenditures	412,371.47	422,345.00	$ 424,346.00	$ (2,001.00)
Receipts Over (Under) Expenditures	(32,204.27)	(30,316.02)		
Unencumbered Cash, Beginning	1,312,981.11	1,280,776.84		
Unencumbered Cash, Ending	$ 1,280,776.84	$ 1,250,460.82		

UNIFIED SCHOOL DISTRICT NO. 476, COPELAND, KANSAS
SCHOLARSHIP 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)

	2022	2023
Receipts		
Local Sources:		
Donations	$ 100.00	$ 100.00
Interest on Idle Funds	16.13	0.00
Total Receipts	116.13	100.00
Expenditures		
Scholarships	600.00	0.00
Total Expenditures	600.00	0.00
Receipts Over (Under) Expenditures	(483.87)	100.00
Unencumbered Cash, Beginning	3,268.76	2,784.89
Unencumbered Cash, Ending	$ 2,784.89	$ 2,884.89

UNIFIED SCHOOL DISTRICT NO. 476, COPELAND, KANSAS
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
Copeland Schools:				
STUCO	$ 0.00	$ 1,186.00	$ 620.50	$ 565.50
Cheerleaders	0.00	7,011.25	6,742.90	268.35
4th & 5th Grade Classes	1,801.85	914.01	0.00	2,715.86
Eighth Grade Class	88.94	2,888.50	2,063.67	913.77
Rebel Bucks	1,563.84	1,787.50	1,949.09	1,402.25
Total Copeland Schools	3,454.63	13,787.26	11,376.16	5,865.73
Total Agency Funds	$ 3,454.63	$ 13,787.26	$ 11,376.16	$ 5,865.73

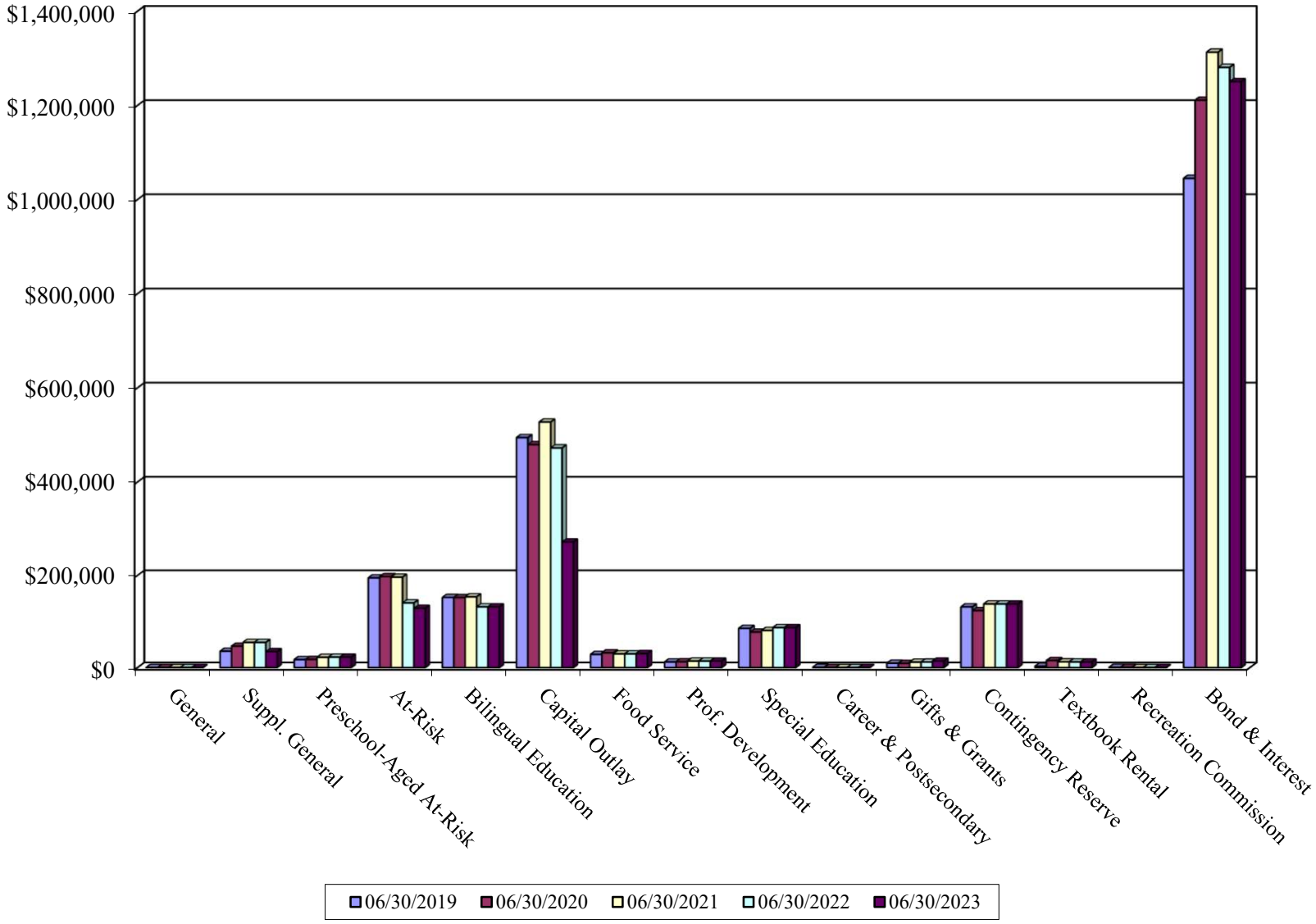
UNIFIED SCHOOL DISTRICT NO. 476, COPELAND, KANSAS
DISTRICT ACTIVITY FUNDS
Schedule of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended June 30, 2023

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts
Copeland Schools:			
Petty Cash	$ 0.00	$ 0.00	$ 12,940.00
Misc. Student Activities	4,300.30	0.00	202.80
Vending Machines	1,104.54	0.00	0.00
Interest on Idle Funds	2.02	0.00	92.21
Total High School	5,406.86	0.00	13,235.01
Total District Activity Funds	$ 5,406.86	$ 0.00	$ 13,235.01

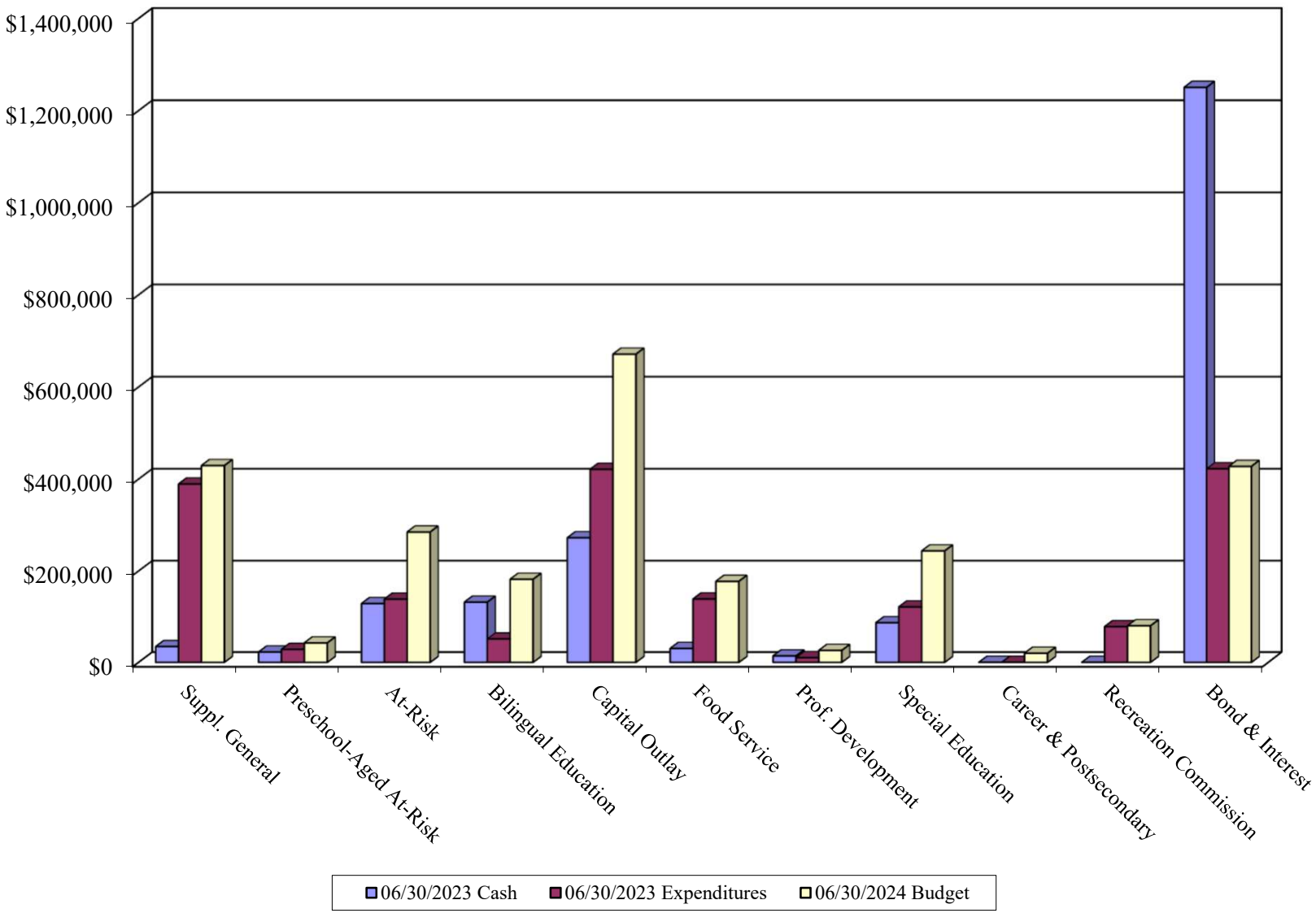
Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
$ 12,940.00	$ 0.00	$ 0.00	$ 0.00
1,343.75	3,159.35	0.00	3,159.35
2.85	1,101.69	0.00	1,101.69
0.00	94.23	0.00	94.23
14,286.60	4,355.27	0.00	4,355.27
$ 14,286.60	$ 4,355.27	$ 0.00	$ 4,355.27

SUPPLEMENTARY INFORMATION

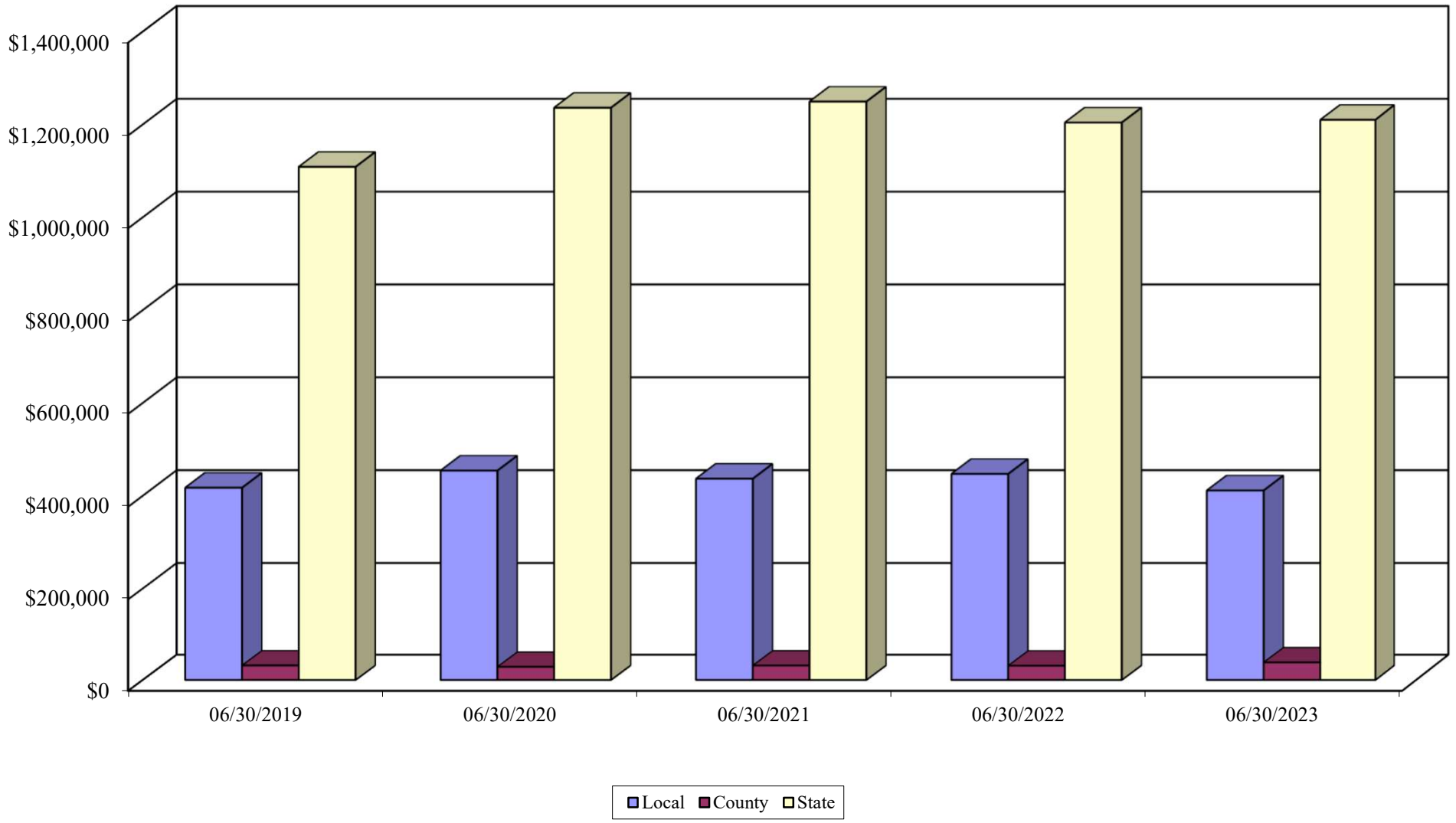
Unified School District No. 476
Copeland, Kansas
Unencumbered Cash Balance - Selected Funds



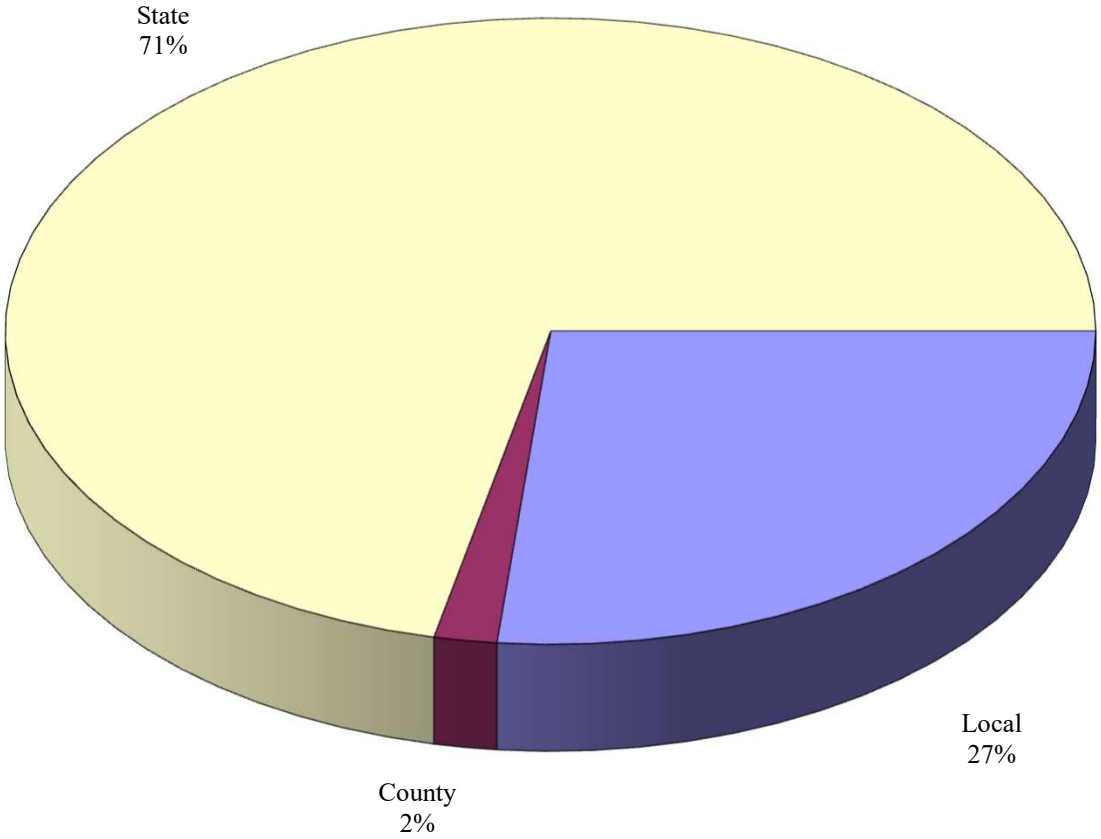
Unified School District No. 476
Copeland, Kansas
Unencumbered Cash Compared to Expenditures - Selected Funds



Unified School District No. 476
Copeland, Kansas
General & Supplemental General Fund Receipts

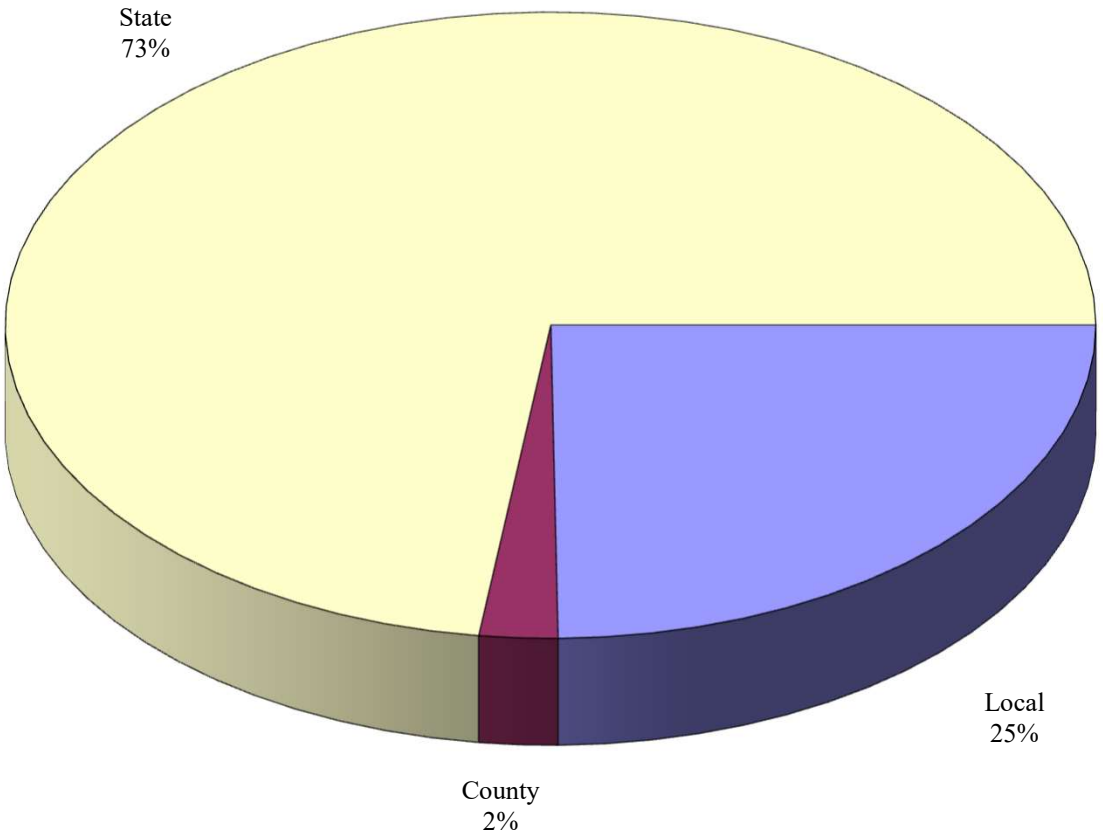


Unified School District No. 476
Copeland, Kansas
General & Supplemental General Fund Receipts



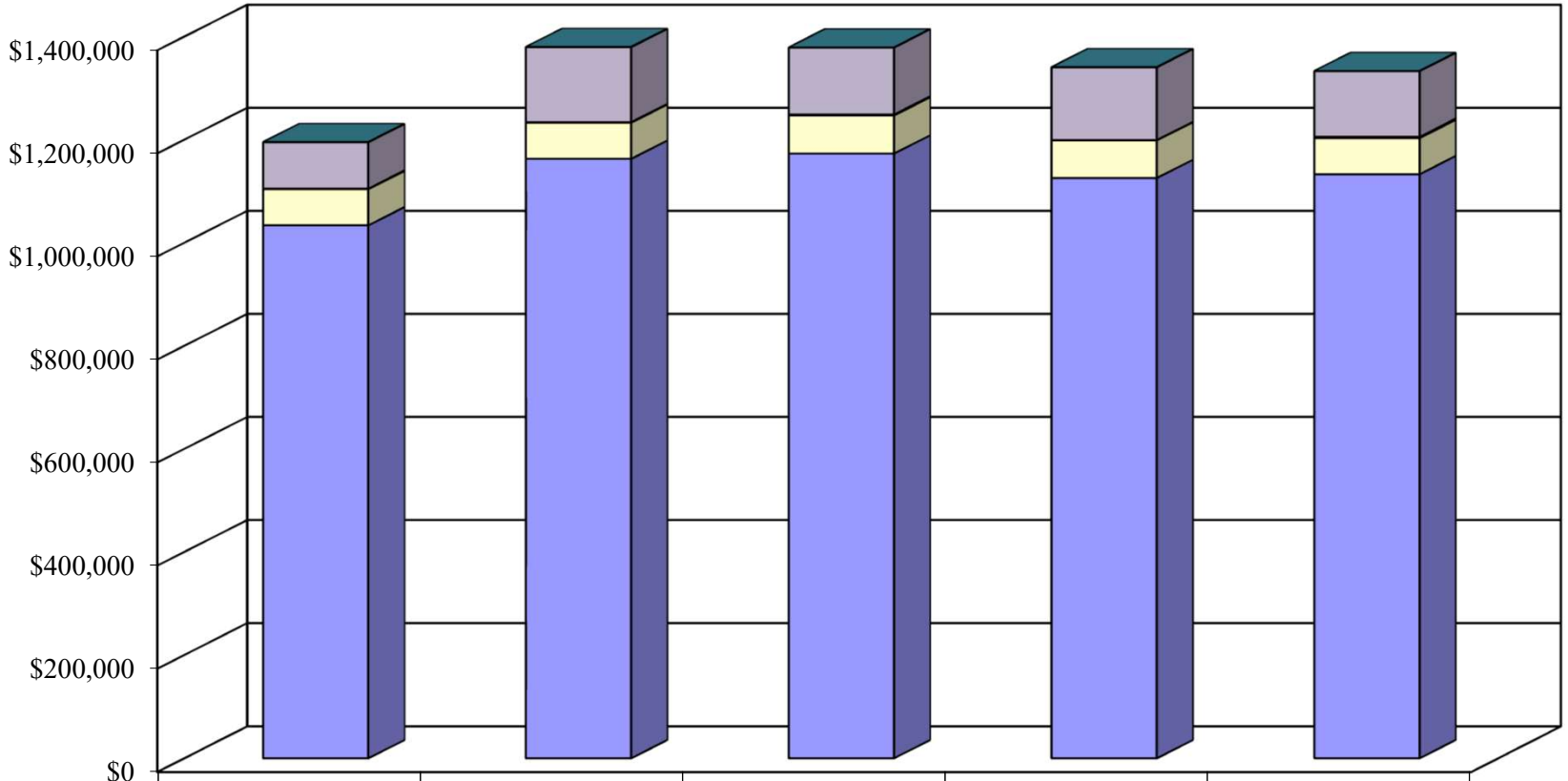
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Unified School District No. 476
Copeland, Kansas
General & Supplemental General Fund Receipts



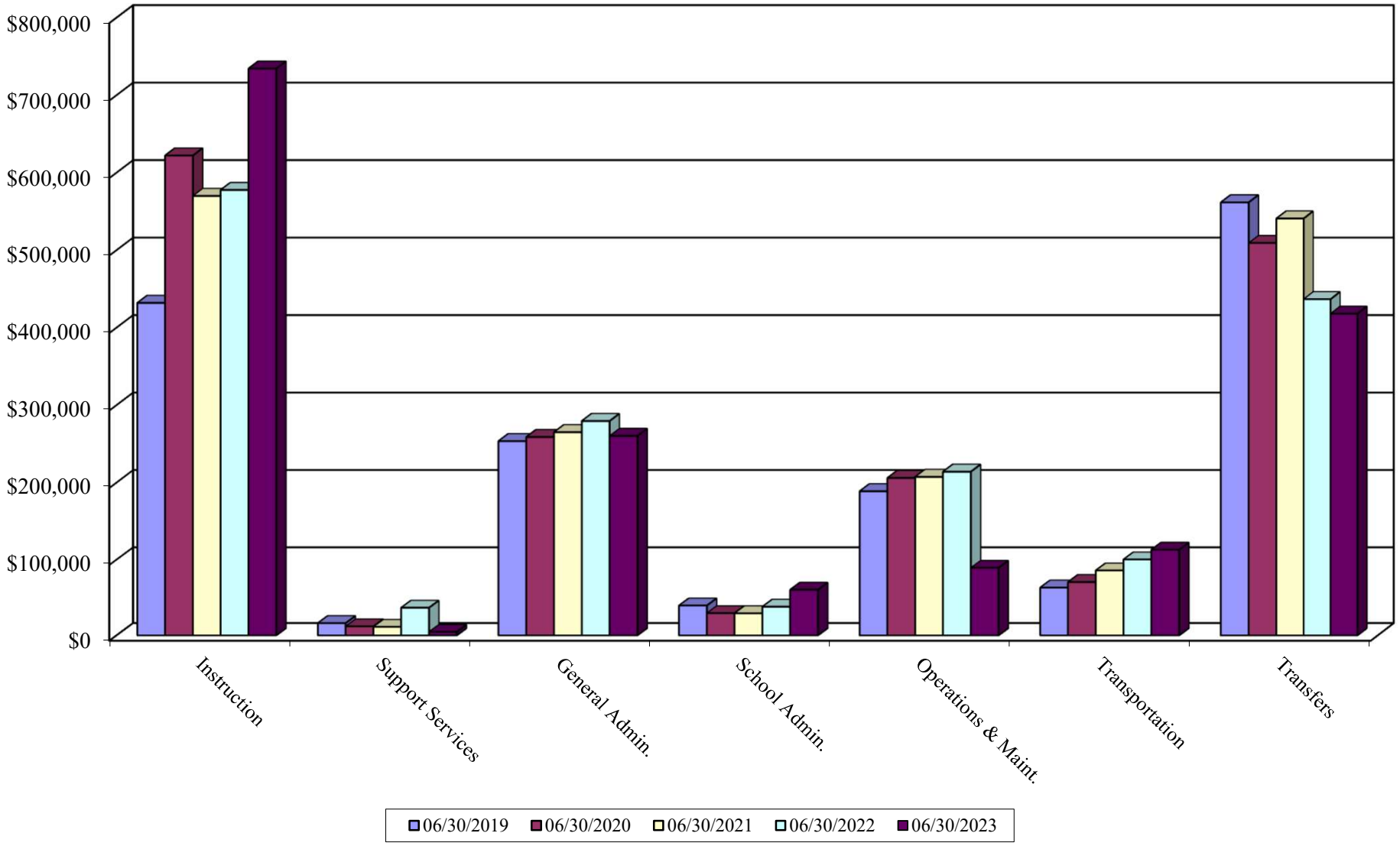
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Unified School District No. 476
Copeland, Kansas
State Aid

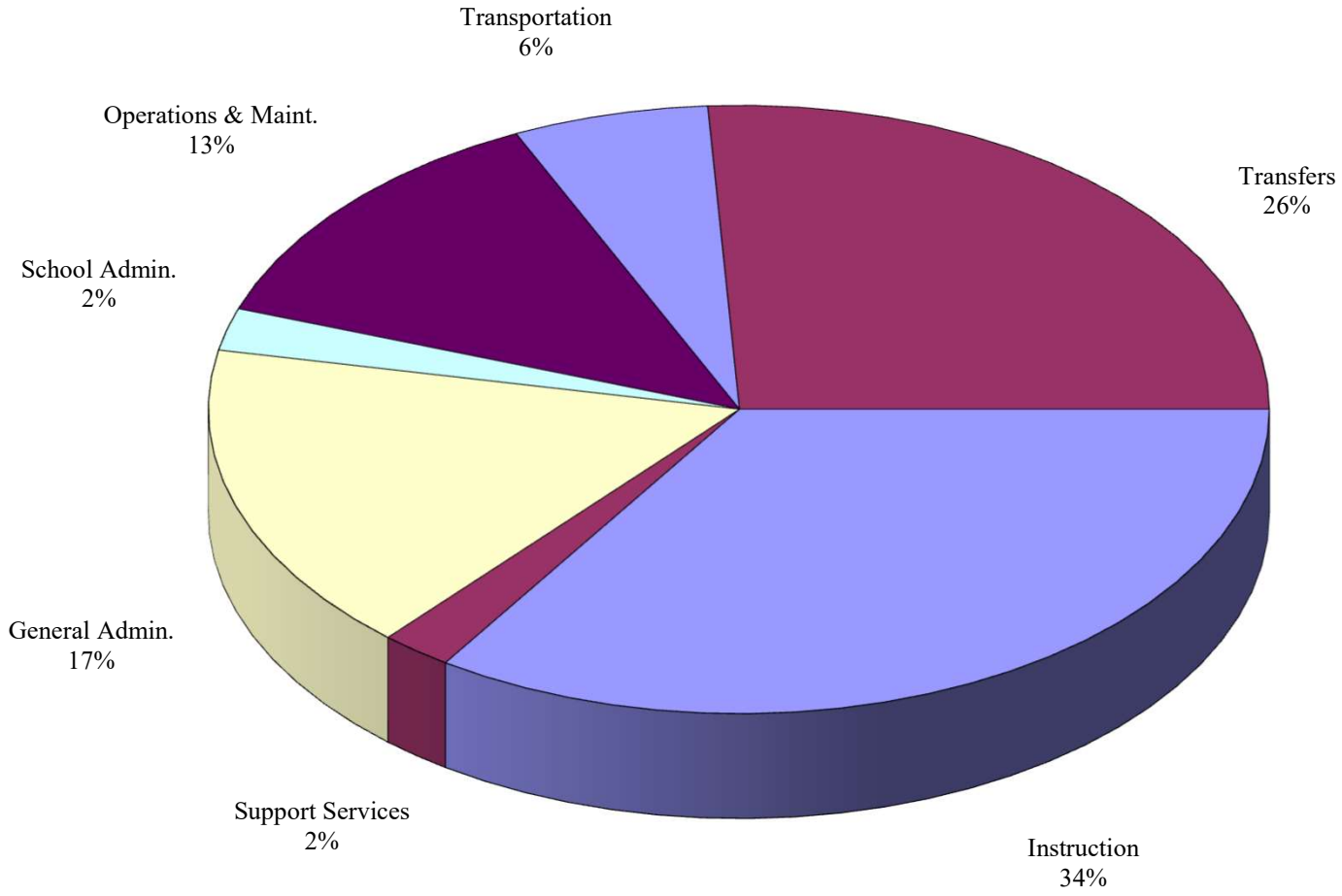


	06/30/2019	06/30/2020	06/30/2021	06/30/2022	06/30/2023
Other	0	262	0	25	91
KPERS Special Retirement	90,102	145,559	130,067	141,253	127,658
Prof. Development	209	27	902	0	1,513
Food Assistance	840	963	819	684	811
Special Education	70,090	70,098	74,046	72,937	70,158
General	1,033,919	1,162,957	1,173,060	1,125,720	1,133,001

Unified School District No. 476
Copeland, Kansas
General & Supplemental General Fund Expenditures

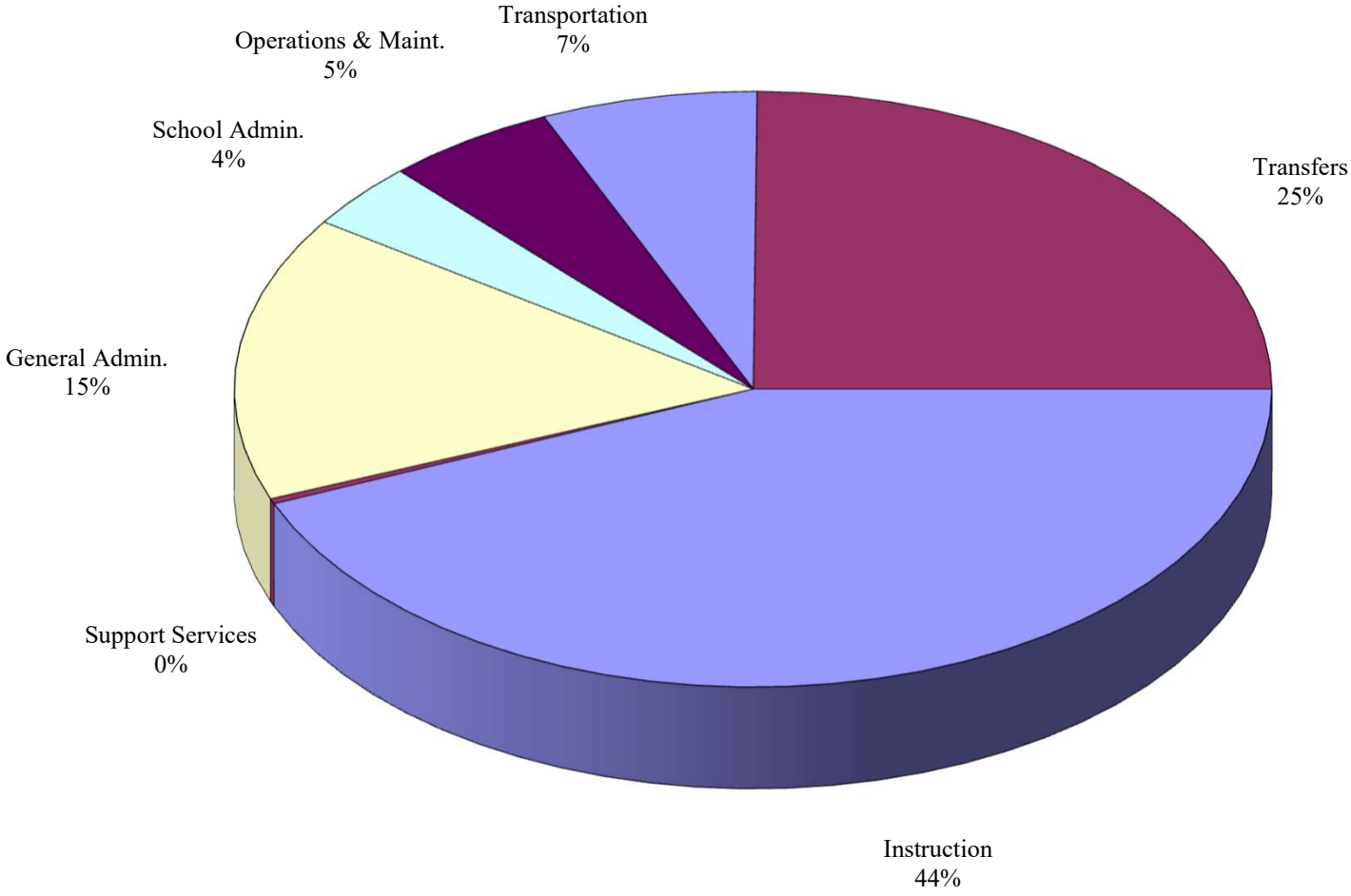


Unified School District No. 476
Copeland, Kansas
General & Supplemental General Fund Expenditures



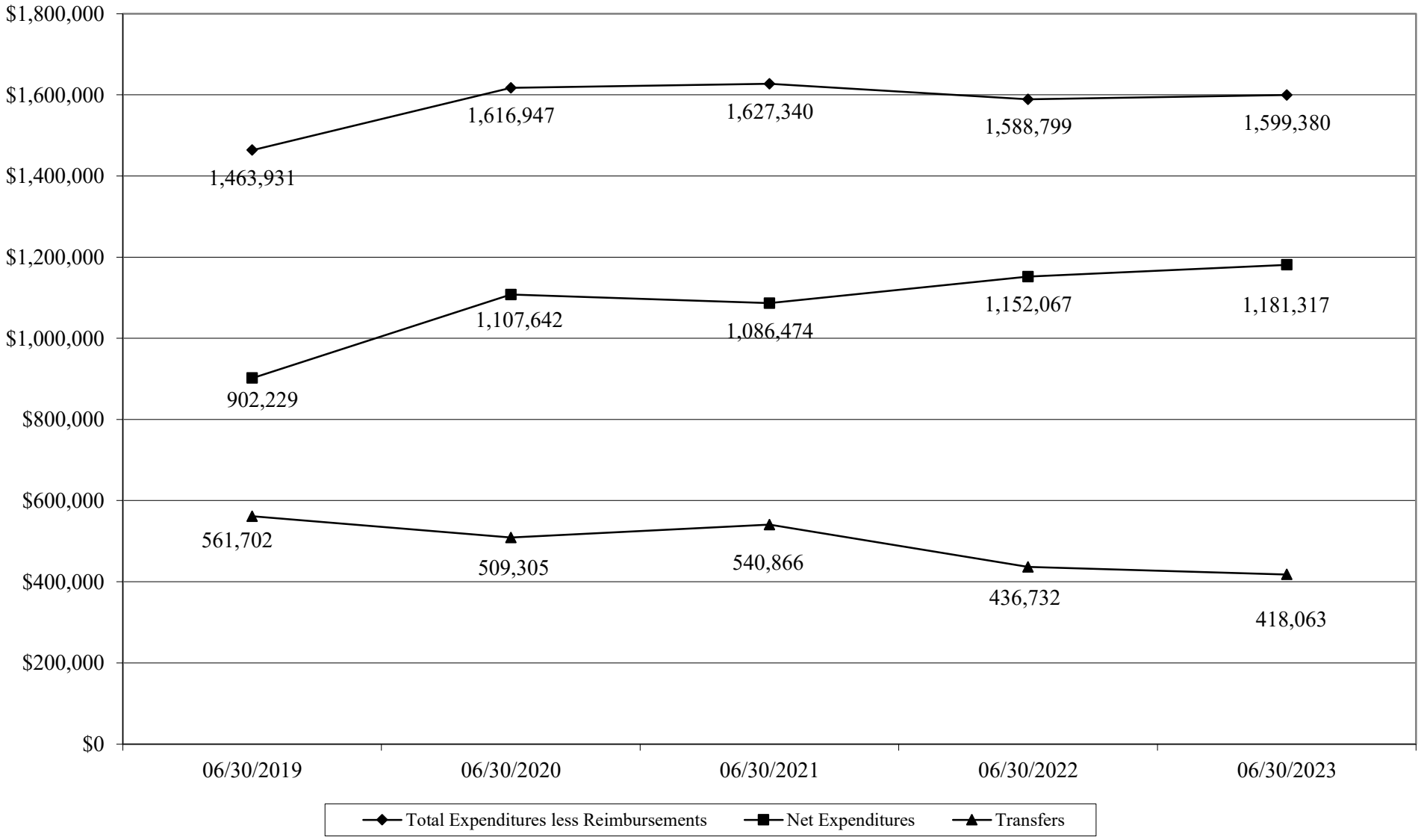
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Unified School District No. 476
Copeland, Kansas
General & Supplemental General Fund Expenditures

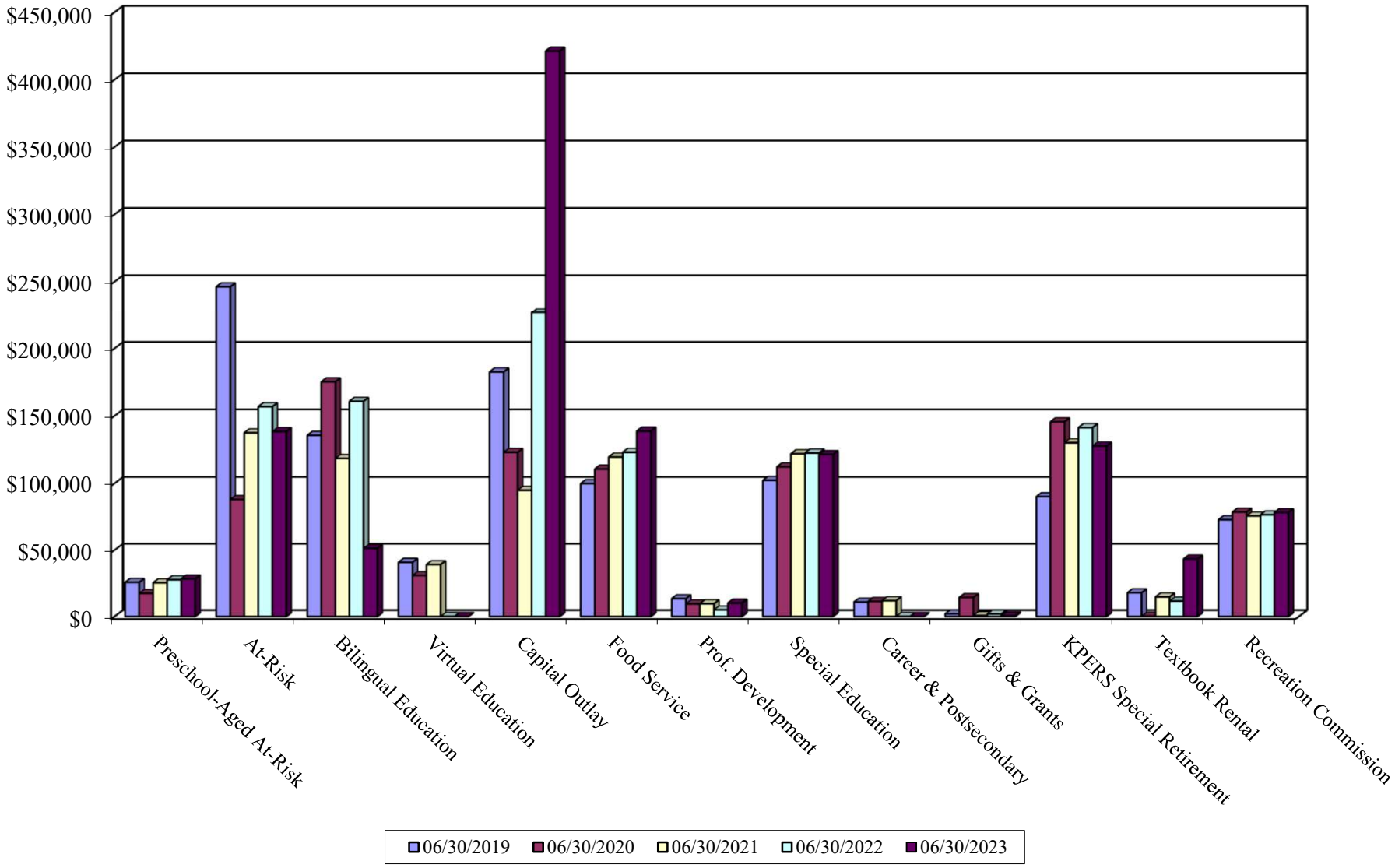


06/30/2023

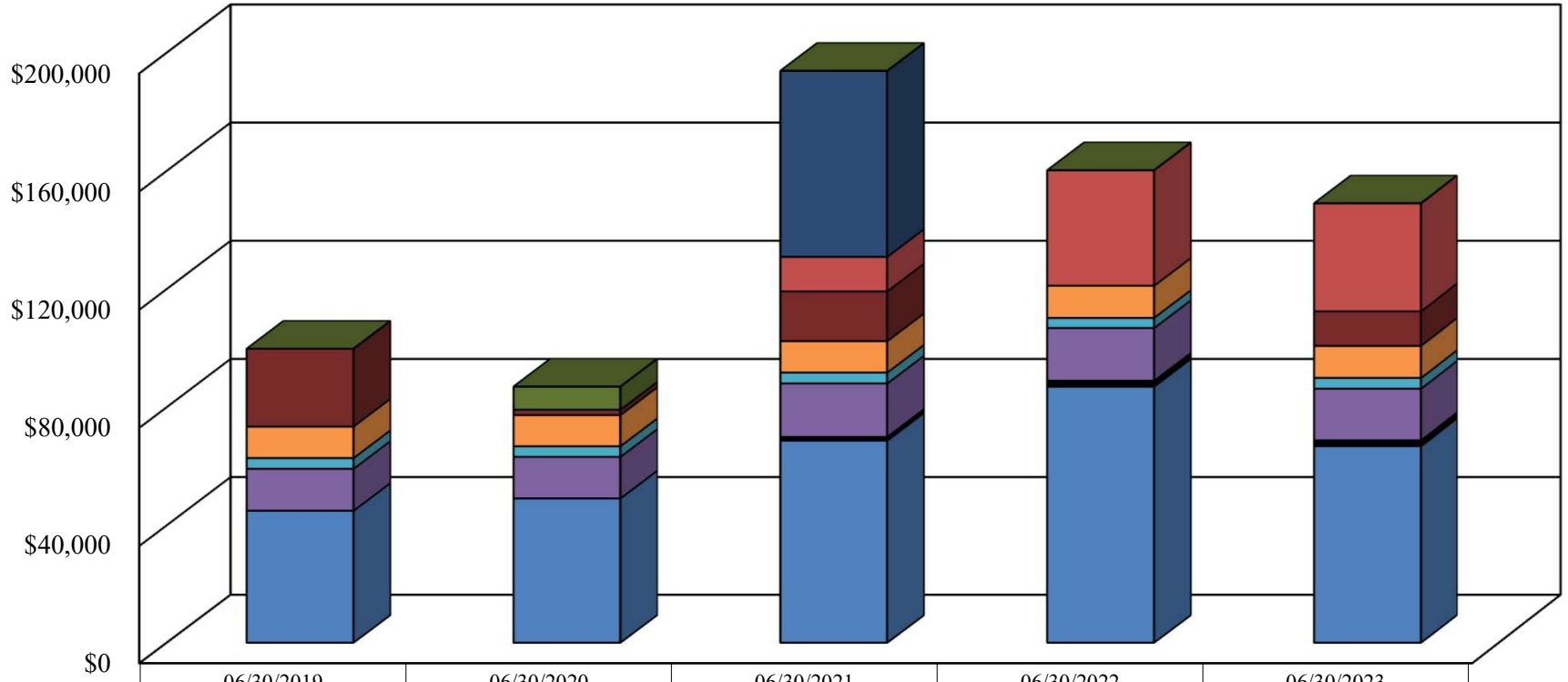
Unified School District No. 476
Copeland, Kansas
General & Supplemental General Fund Expenditures



Unified School District No. 476
Copeland, Kansas
Special Purpose Fund Expenditures - Selected Funds

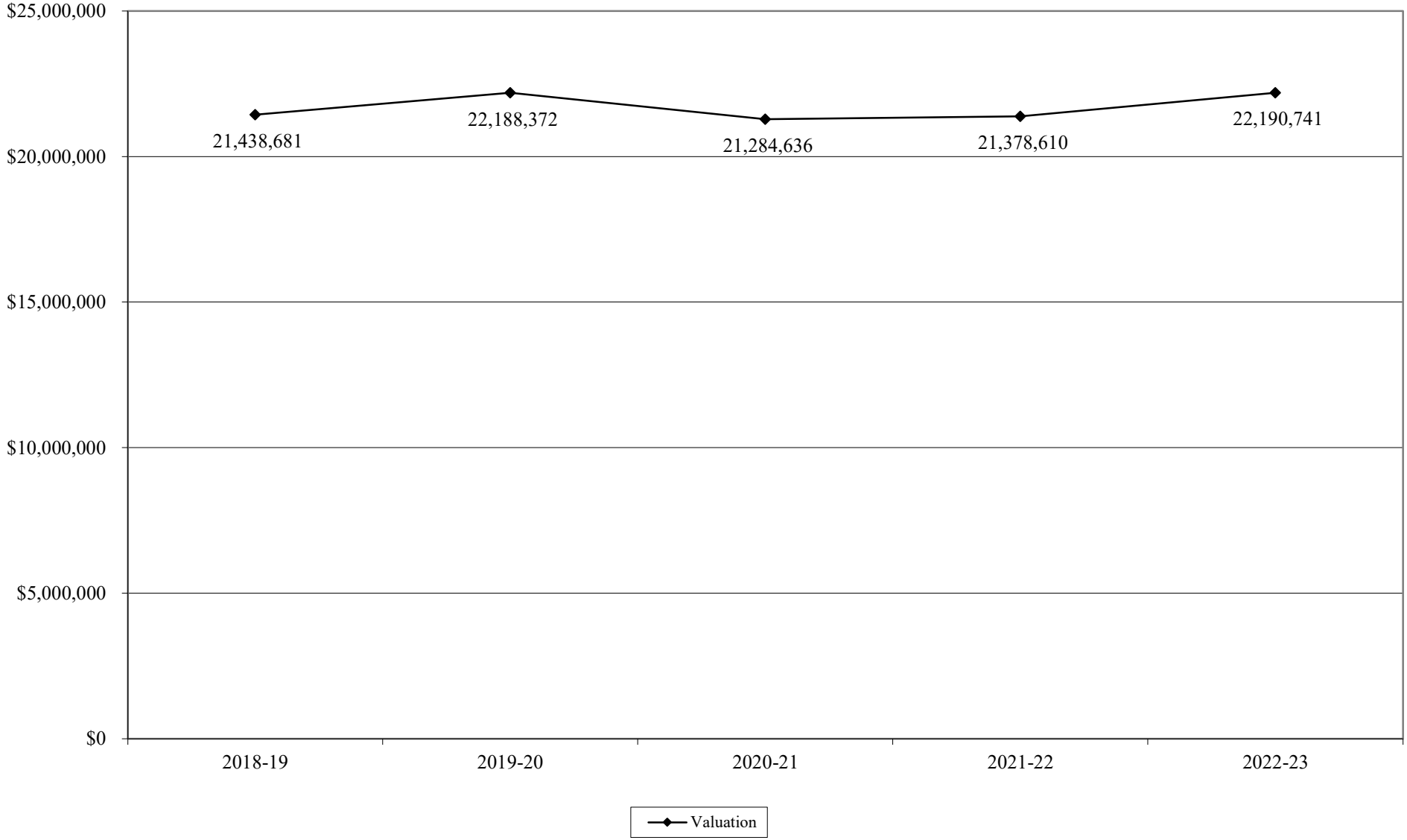


Unified School District No. 476
Copeland, Kansas
Federal Aid

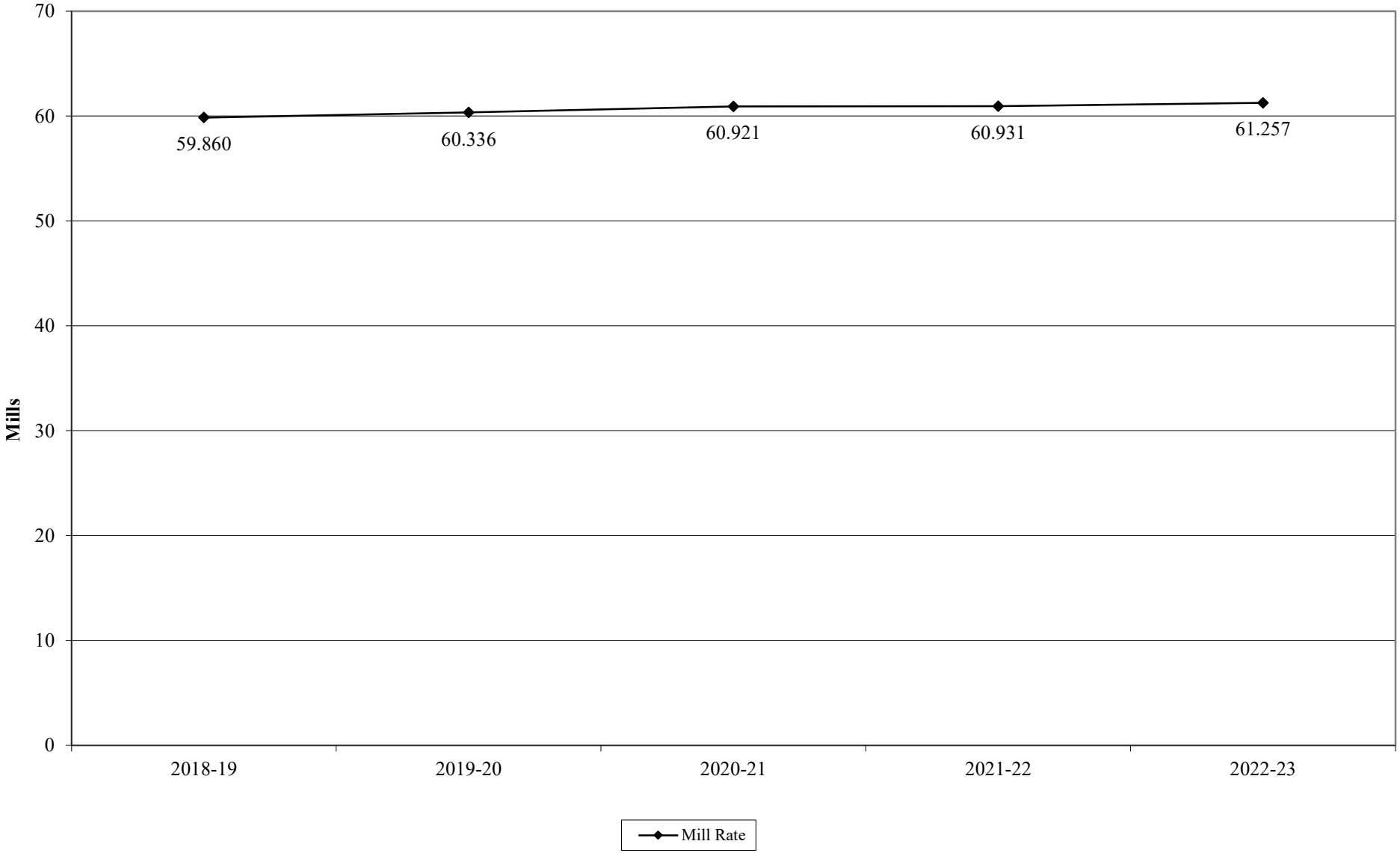


	06/30/2019	06/30/2020	06/30/2021	06/30/2022	06/30/2023
Other	0	7,811	0	0	0
SPARKS	0	0	62,966	0	0
ESSER	0	0	11,696	39,078	36,547
REAP Grant	26,327	1,826	16,839	0	11,685
Title IV	10,670	10,535	10,645	10,858	10,887
Title II-A	3,642	3,611	3,690	3,455	3,637
Title I	14,213	14,075	18,076	17,845	17,453
Special Education	0	0	1,272	1,994	1,994
Child Nutrition	44,931	49,100	68,685	86,967	66,809

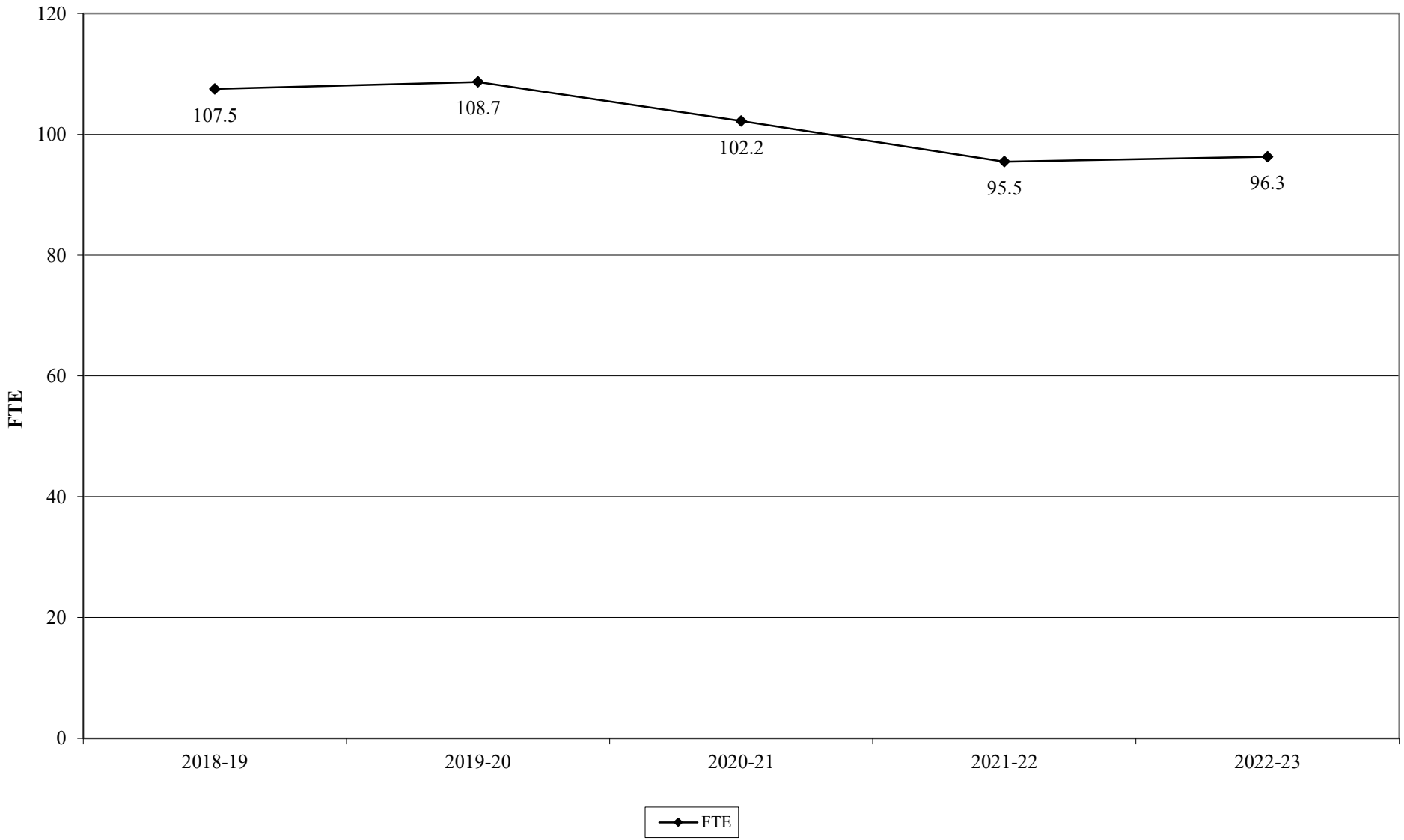
Unified School District No. 476
Copeland, Kansas
Valuation



Unified School District No. 476
Copeland, Kansas
Mill Rate



Unified School District No. 476
Copeland, Kansas
FTE



Unified School District No. 476
Copeland, Kansas
General & Supplemental General Fund
Expenditures per Pupil

