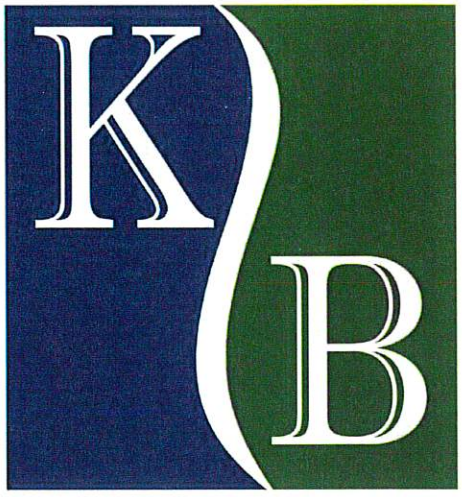

Kickhaefer & Buessing, P.A.
Certified Public Accountants

NEMAHA CENTRAL
UNIFIED SCHOOL DISTRICT NO. 115
SENECA, KANSAS

INDEPENDENT AUDITORS' REPORT
AND FINANCIAL STATEMENT
FOR FISCAL YEAR ENDED JUNE 30, 2023

Prepared By
KICKHAEFER & BUESSING, P.A.
Certified Public Accountants
Marysville, Kansas 66508

UNIFIED SCHOOL DISTRICT NO. 115
SENECA, KANSAS

FINANCIAL STATEMENT
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

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INDEPENDENT AUDITORS' REPORT

Board of Education
Unified School District No. 115
Seneca, Kansas 66538

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. 115, Seneca, Kansas (District), 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. 115, Seneca, Kansas, as of June 30, 2023, or the 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 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* described in Note 1 C.

Basis for Adverse and Unmodified Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS), the *Kansas Municipal Audit and Accounting Guide* 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 adverse and unmodified audit opinions.

Matter Giving Rise to Adverse Opinion on U.S. Generally Accepted Accounting Principles

As discussed in Note 1 C of the financial statement, the financial statement is prepared by the District on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 C 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 C; this includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

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

Auditors' 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 auditors' report that includes our opinion. 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 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.

Supplementary Information

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

Our audit was conducted for the purpose of forming an opinion on the financial statement of Unified School District No. 115, Seneca, Kansas. The schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis and is also not a required part of the basic financial statement. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated, in all material respects, in relation to the basic financial statement as a whole, on the basis of accounting described in Note1 C.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued a report dated November 13, 2023, on our consideration of the Unified School District No. 115, Seneca, Kansas' 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 Unified School District No. 115, Seneca, Kansas' internal control over financial reporting and compliance.

Kickhaefer & Buessing, P.A.
Marysville, Kansas
November 13, 2023

UNIFIED SCHOOL DISTRICT NO. 115
SENECA, KANSAS

FINANCIAL INFORMATION

UNIFIED SCHOOL DISTRICT NO. 115
SENECA, KANSAS

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH
REGULATORY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

FUNDS	BEGINNING UNENCUMBERED CASH BALANCE	PRIOR YEAR CANCELLED ENCUMBRANCES	RECEIPTS	EXPENDITURES	ENDING UNENCUMBERED CASH BALANCE	ADD OUTSTANDING ENCUMBRANCES AND ACCOUNTS PAYABLE	ENDING CASH BALANCE
GENERAL FUNDS:							
GENERAL	$ 0.00	$ 0.00	$ 5,724,675.52	$ 5,724,675.52	$ 0.00	$ 806.50	$ 806.50
SUPPLEMENTAL GENERAL	99,960.11	4,315.31	1,761,225.23	1,783,512.89	81,987.76	105,848.71	187,836.47
SPECIAL PURPOSE FUNDS:							
PRESCHOOL-AGED AT-RISK	21,801.58	0.00	85,000.00	83,194.19	23,607.39	0.00	23,607.39
AT-RISK (K-12)	101,883.80	0.00	526,374.00	489,548.00	138,709.80	0.00	138,709.80
BILINGUAL EDUCATION	0.00	0.00	2,309.00	2,309.00	0.00	0.00	0.00
CAPITAL OUTLAY	405,241.40	112,876.80	46,880.03	154,170.03	410,828.20	54,322.31	465,150.51
DRIVER TRAINING	72,478.75	0.00	15,585.00	17,170.05	70,893.70	0.00	70,893.70
FOOD SERVICE	161,058.62	0.00	480,479.83	480,863.61	160,674.84	0.00	160,674.84
PROFESSIONAL DEVELOPMENT	32,234.16	0.00	1,693.00	14,666.45	19,260.71	282.08	19,542.79
SUMMER SCHOOL	17,141.35	0.00	320.00	0.00	17,461.35	0.00	17,461.35
SPECIAL EDUCATION	219,340.23	0.00	909,696.02	955,906.83	173,129.42	0.00	173,129.42
CAREER AND POSTSECONDARY EDUCATION	140,379.92	0.00	200,000.00	235,292.86	105,087.06	2,108.20	107,195.26
KPERS SPECIAL RETIREMENT CONTRIBUTION	0.00	0.00	822,582.99	822,582.99	0.00	0.00	0.00
COOP SPECIAL EDUCATION	613,556.01	0.00	2,102,540.49	2,161,804.93	554,291.57	955.00	555,246.57
CONTINGENCY RESERVE	355,814.00	0.00	0.00	0.00	355,814.00	0.00	355,814.00
TEXTBOOK & STUDENT MATERIAL REVOLVING	78,337.17	0.00	67,644.70	132,006.74	13,975.13	7,865.83	21,840.96
TITLE I	0.00	0.00	80,856.00	80,856.00	0.00	0.00	0.00
TITLE IIA	0.00	0.00	29,287.00	29,287.00	0.00	0.00	0.00
ESSER III	0.00	0.00	235,764.00	235,764.00	0.00	10,500.00	10,500.00
REAP	0.00	0.00	38,032.00	38,032.00	0.00	0.00	0.00
CARL PERKINS	0.00	0.00	39,946.00	39,946.00	0.00	0.00	0.00
TITLE IVA	0.00	0.00	13,880.00	13,880.00	0.00	0.00	0.00
GIFTS/GRANTS	34,976.32	0.00	31,151.86	19,420.81	46,707.37	126.64	46,834.01
GATE RECEIPT FUNDS	13,285.61	0.00	171,484.90	157,774.16	26,996.35	0.00	26,996.35
SCHOOL PROJECT FUNDS	67,122.20	0.00	113,146.28	123,100.84	57,167.64	0.00	57,167.64

(CONT.)

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

UNIFIED SCHOOL DISTRICT NO. 115
SENECA, KANSAS

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH
REGULATORY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

FUNDS	BEGINNING UNENCUMBERED CASH BALANCE	PRIOR YEAR CANCELLED ENCUMBRANCES	RECEIPTS	EXPENDITURES	ENDING UNENCUMBERED CASH BALANCE	ADD OUTSTANDING ENCUMBRANCES AND ACCOUNTS PAYABLE	ENDING CASH BALANCE
BOND AND INTEREST FUNDS:							
BOND AND INTEREST	$ 619,453.19	$ 0.00	$ 477,779.44	$ 425,950.00	$ 671,282.63	$ 0.00	$ 671,282.63
CAPITAL PROJECT FUND:							
CONSTRUCTION	0.00	0.00	25,960,332.73	839,919.42	25,120,413.31	120,553.92	25,240,967.23
TOTAL REPORTING ENTITY (Excluding Agency Funds)	$ 3,054,064.42	$ 117,192.11	$ 39,938,666.02	$ 15,061,634.32	$ 28,048,288.23	$ 303,369.19	$ 28,351,657.42

COMPOSITION OF CASH:

CASH IN BANK, UNITED BANK & TRUST; SENECA, KANSAS–	
CHECKING ACCOUNTS	$ (247,499.48)
MMDA	2,144,011.19
CDS	404,548.78
TOTAL UNITED BANK & TRUST	2,301,060.49
CASH IN BANK, FIRST HERITAGE BANK; SENECA, KANSAS–	
CDS	900,000.00
CASH IN BANK, SECURITY BANK OF KC; KANSAS CITY, KANSAS–	
DEMAND ACCTS	11,330.00
MONEY MARKET	250,000.00
TOTAL CASH	3,462,390.49
INVESTMENTS, SECURITY BANK OF KC; KANSAS CITY, KANSAS–	
MONEY MARKET FUND-FEDERATED GOVT	2,510,582.46
BONDS - AT COST	22,472,588.37
TOTAL DISTRICT CASH AND INVESTMENTS	28,445,561.32
LESS AGENCY FUNDS PER SCHEDULE 3	(93,903.90)
TOTAL REPORTING ENTITY CASH AND INVESTMENTS(Excluding Agency Funds)	$ 28,351,657.42

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Municipal Financial Reporting Entity

Unified School District No. 115 is a municipal corporation governed by an elected seven-member board. This regulatory financial statement presents Unified School District No. 115 (the District) and does not include any 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.

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

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

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

C. Basis of Accounting

Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States of America--The Kansas Municipal Audit and Accounting Guide (KMAAG) regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments 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.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont.)

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

D. Reimbursements

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 the KMAAG regulatory basis accounting.

E. 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 fiscal 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 fiscal year.

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

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which regulatory receipts are recognized when cash is received and expenditures include disbursements,

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont.)

E. Budgetary Information (cont.)

accounts payable, and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments by the District for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year-end.

A legal operating budget is not required for capital projects funds, trust funds, and the following special purpose funds: Contingency Reserve, Textbook and Student Revolving, and all federal programs and grant funds. Spending in funds which are not subject to the legal annual operating budget requirement is controlled by federal regulations, other statutes, or by the use of internal spending limits established by the governing body.

2. DEPOSITS AND INVESTMENTS

As of June 30, 2023, the District had the following investments and maturities.

Investment Type	Cost	Fair Value	Investment Maturity Less than 1 yr.	More than 1 yr.	Rating U.S.
U.S. Govt. Bonds	$ 1,923,232.50	$ 1,936,549.44	$ 18,346,063.84	$ 3,846,524.53	N/A*
Other Bonds	280,000.00	279,681.50	280,000.00	-	N/A*
Total Investments	$ 2,203,232.50	$ 2,216,230.94	$ 18,626,063.84	$ 3,846,524.53	

* All Securities are permitted investments per the Investment Disbursement Agreement.

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. The District's allocation of investments as of June 30, 2023, is as follows:

Investments	Percentage of Investments
US Government & Agency Bonds	99%
Other Bonds	1%

2. DEPOSITS AND INVESTMENTS (cont.)

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%. All deposits were legally secured at June 30, 2023.

At June 30, 2023, the carrying amount of the District's deposits, including certificates of deposits, was $3,462,390.49. The bank balance was $4,188,692.29. The bank balance was held by three banks resulting in a concentration of credit risk. Of the bank balance, $1,011,746.25 was covered by FDIC insurance and $3,176,946.04 was collateralized with securities held by the pledging financial institution's agent in the District's name.

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

At June 30, 2023, the District had invested $2,510,582.46 in the money market funds of the Bond Trustee, Security Bank of KC, which is secured by U.S. Government Securities.

3. 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	BEGINNING PRINCIPAL OUTSTANDING	ADDITIONS TO PRINCIPAL	REDUCTIONS OF PRINCIPAL	NET CHANGE IN PRINCIPAL	ENDING PRINCIPAL OUTSTANDING	INTEREST PAID
GENERAL OBLIGATION REFUNDING BONDS:										
BOND SERIES 2015	3.00%	9/1/2015	4,300,000.00	9/1/2029	$ 3,035,000.00	$ 0.00	$ 340,000.00	$ (340,000.00)	$ 2,695,000.00	$ 85,950.00
BOND SERIES 2023	5.00%	2/15/2023	24,220,000.00	9/1/1948	0.00	24,220,000.00	0.00	24,220,000.00	24,220,000.00	0.00
FINANCE LEASES:										
APPLE FINANCIAL	0.00%	5/3/2021	428,440.40	5/3/2024	152,293.60	0.00	76,146.80	(76,146.80)	76,146.80	0.00
COPIER LEASE	0.00%	5/1/2019	105,000.00	7/31/2024	41,667.00	0.00	20,000.00	(20,000.00)	21,667.00	0.00
MOBILE CLASSROOM LEASE	0.00%	7/1/2022	92,586.38	6/30/2025	92,586.38	0.00	39,533.99	(39,533.99)	53,052.39	0.00
TOTAL CONTRACTUAL INDEBTEDNESS					$ 3,321,546.98	$ 24,220,000.00	$ 475,680.79	$ 23,744,319.21	$ 27,065,866.19	$ 85,950.00

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

3. LONG-TERM DEBT (cont.)

	YEAR										
	2024	2025	2026	2027	2028	2029-2033	2034-2038	2039-2043	2044-2048	2049-2053	TOTAL
PRINCIPAL											
GENERAL OBLIGATION REFUNDING BONDS:											
BOND SERIES 2015	$ 350,000.00	$ 360,000.00	$ 375,000.00	$ 385,000.00	$ 395,000.00	$ 830,000.00	$ 0.00	$ 0.00	$ 0.00	$ 0.00	$ 2,695,000.00
BOND SERIES 2023	0.00	0.00	545,000.00	575,000.00	605,000.00	3,505,000.00	4,470,000.00	5,705,000.00	7,195,000.00	1,620,000.00	24,220,000.00
FINANCE LEASES:											
APPLE FINANCIAL	76,146.80		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	76,146.80
COPIER LEASE	20,000.00	1,667.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	21,667.00
MOBILE CLASSROOM LEASE	25,260.00	27,792.39	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	53,052.39
TOTAL PRINCIPAL	471,406.80	389,459.39	920,000.00	960,000.00	1,000,000.00	4,335,000.00	4,470,000.00	5,705,000.00	7,195,000.00	1,620,000.00	27,065,866.19
INTEREST											
GENERAL OBLIGATION REFUNDING BONDS:											
BOND SERIES 2015	75,600.00	64,950.00	53,925.00	42,525.00	30,825.00	25,050.00	0.00	0.00	0.00	0.00	292,875.00
BOND SERIES 2023	1,186,541.11	1,136,050.00	1,122,425.00	1,094,425.00	1,064,925.00	4,827,875.00	3,835,750.00	2,570,125.00	1,073,300.00	32,400.00	17,943,816.11
FINANCE LEASES:											
APPLE FINANCIAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
COPIER LEASE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
MOBILE CLASSROOM LEASE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL INTEREST	1,262,141.11	1,201,000.00	1,176,350.00	1,136,950.00	1,095,750.00	4,852,925.00	3,835,750.00	2,570,125.00	1,073,300.00	32,400.00	18,236,691.11
TOTAL PRINCIPAL AND INTEREST	$ 1,733,547.91	$ 1,590,459.39	$ 2,096,350.00	$ 2,096,950.00	$ 2,095,750.00	$ 9,187,925.00	$ 8,305,750.00	$ 8,275,125.00	$ 8,268,300.00	$ 1,652,400.00	$ 45,302,557.30

4. INTERFUND TRANSFERS

From	To	Regulatory Authority	Amount
General Fund	At Risk Fund (K-12)	K.S.A. 72-5167	398,826.00
General Fund	Special Education Fund	K.S.A. 72-5167	670,355.50
General Fund	Capital Outlay Fund	K.S.A. 72-5167	7,069.89
Supplemental General	Bilingual Education Fund	K.S.A. 72-5143	2,309.00
Supplemental General	Career & Postsecondary Education Fund	K.S.A. 72-5143	200,000.00
Supplemental General	At Risk Fund (K-12)	K.S.A. 72-5143	127,548.00
Supplemental General	Preschool-aged At Risk Fd.	K.S.A. 72-5143	85,000.00
Supplemental General	Special Education Fund	K.S.A. 72-5143	209,242.52
Title IVA	Title IIA	Section 5103 (b)	10,591.00
Special Education Fund	Coop Special Education Fd.	K.S.A. 72-3422	938,843.23

5. DEFINED BENEFIT PENSION PLAN

General Information about the Pension Plan

Plan description. The District participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, et seq. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in its Comprehensive Annual Financial Report which can be found on the KPERS website at 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

5. DEFINED BENEFIT PENSION PLAN (cont.)

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 provisions of Section 414(h) of the Internal Revenue Code.

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

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 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 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.

5. DEFINED BENEFIT PENSION PLAN (cont.)

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 $822,582.99 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 $7,654,878. 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.

6. 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 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.

Fringe Benefits. Each teacher shall be entitled once annually to elect to have a portion of the teacher's salary set aside on a Plan 125 not to exceed, $10,000.00. The plan may pay for group health insurance or the following programs: term life insurance up to $50,000.00, salary protection insurance, child care, and supplemental medical insurance such as dental, vision, and cancer. The District will participate in the State of Kansas Employee Healthcare Program for school districts for as long as the District meets the requirements to participate. If for some reason the District does not meet the participation enrollment requirements all new employees will be required to enroll in the District health insurance. If the District no longer qualifies to participate in the state health insurance program, the District will contribute a matching amount to a new health insurance plan.

6. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS (cont.)

Compensated Absences. The District's policies regarding vacation and sick leave are: Professional employees are granted 11 days of sick leave, 4 days personal leave, and one day professional leave. Sick days can accumulate up to 60 days and personal leave days can accumulate up to 5 days. Sick Leave pool is available for professional employees to voluntarily contribute one day of their own available sick leave. Sick leave pool will not exceed 125 days; the superintendent is allowed 20 sick days accumulative to 85, 10 days vacation accumulative to 15, and 4 personal days; the principals are allowed 13 sick days accumulative to 85 and 3 personal days accumulative to 5; employees who have a twelve month contract are allowed 12 sick days accumulative to 60, 10 days of vacation, and 3 personal days accumulative to 4. Nine month employees have 9 sick leave days accumulative to 30 and 2 personal days accumulative to 3 days per year.

Liability for compensated absences is not reflected in the financial statements.

Termination Benefits. The Negotiated Agreement for FYE 23 provided that professional employees would be compensated $1,500.00 if the notification to resign or retire was by December 1 of the contract year. The professional employee must have been contracted with USD #115 for five years or more. Three employees took advantage of this for a total of $3,750.00 for the year ended June 30, 2023.

7. CLAIMS AND JUDGMENTS

Litigation
As of the audit date, there is one pending claim involving the District regarding land transfers from another school district.

Grant program involvement

The District participates in federal and state programs that are fully or partially funded by grants received from other governmental units. Expenditures financed by grants are subject to audit by the appropriate grantor government. If expenditures are disallowed due to noncompliance with grant program regulations, the District may be required to reimburse the grant government. As of the date of this report, District management believes that any disallowed expenditures based on subsequent audits will not have a material effect on the governmental funds or the overall financial position of the District.

8. ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF (ESSER)

The CARES Act also included Elementary and Secondary School Relief (ESSER) Funds for K-12 schools. The ESSER grants will provide school districts with emergency relief funds to address the impact COVID-19 has had on elementary and secondary schools. It is being allocated to the District in three phases, ESSER I, II, and III. The ESSER I under the CARES Act began in March 2020, the ESSER II under the CRRSA Act began in December 2020, and the ESSER III under the ARP Act began in March 2021. The District was allocated $44,545 for ESSER I, $209,954 for ESSER II, and $471,859 for ESSER III. As of June 30, 2023, the District has spent all of ESSER I and ESSER II and $235,764.00 of ESSER III.

9. SUBSEQUENT EVENTS

The District's management has evaluated the effects on the financial statement of subsequent events occurring through the date of this report, which is the date at which the financial statement was available to be issued.

10. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

Compliance with Finance-Related Legal and Contractual Provisions

The Food Service Balance at June 30, 2023, exceeded the federal requirement of three-month average expenditure level by $386.97. State approved this excess cash balance since it was less than 10% of the District's 3-month average expenditures.

The District did not record the bond monies in the Capital Project Fund. Security Bank of KC was handling the monies but income and expenditures need to be included in the District's Funds. This is a violation of Ks. Statute 10-1118.

The NCEMS activity fund did not balance the funds with the bank statements properly for June, 2023. This is a violation of Kansas Statute 72-1178 which requires school activity funds be accounted for properly.

11. RELATED PARTY TRANSACTIONS

The related parties in a governmental entity include board members, administrative officials, and immediate families of board members and administrative officials. Required disclosures on related party transactions do not include compensation arrangements, expense allowance and similar items incurred in the ordinary course of operations. The following is required for disclosure:

	Amount
First Heritage Bank (cash book balance as of June 30, 2023) Spouse of Board member is employee.	$900,000.00
Hammes Repair, Inc. Board member and his wife are employees.	$ 33,884.10

12. CAPITAL PROJECTS

Capital project authorizations with approved change orders compared with expenditures from inception are as follows:

	Project Authorization	Expenditures To Date
School Building Improvements	$14,715,169.00	$0.00

NEMAHA CENTRAL SCHOOLS
UNIFIED SCHOOL DISTRICT NO. 115
SENECA, KANSAS

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UNIFIED SCHOOL DISTRICT NO. 115
SENECA, KANSAS

REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION

UNIFIED SCHOOL DISTRICT NO. 115
SENECA, KANSAS

SCHEDULE 1

SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

FUNDS	CERTIFIED BUDGET	ADJUSTMENT TO COMPLY WITH LEGAL MAX	ADJUSTMENT FOR QUALIFYING BUDGET CREDITS	TOTAL BUDGET FOR COMPARISON	EXPENDITURES CHARGEABLE TO CURRENT YEAR	VARIANCE - OVER (UNDER)
GENERAL FUNDS:						
GENERAL	$ 5,721,188.00	$ (74,144.00)	$ 77,631.52	$ 5,724,675.52	$ 5,724,675.52	$ 0.00
SUPPLEMENTAL GENERAL	1,794,763.00	(18,335.00)	7,084.89	1,783,512.89	1,783,512.89	0.00
SPECIAL PURPOSE FUNDS:						
PRESCHOOL-AGED AT-RISK	91,801.00	0.00	0.00	91,801.00	83,194.19	(8,606.81)
AT RISK (K-12)	489,548.00	0.00	0.00	489,548.00	489,548.00	0.00
BILINGUAL EDUCATION	5,025.00	0.00	0.00	5,025.00	2,309.00	(2,716.00)
CAPITAL OUTLAY	430,000.00	0.00	12,867.68	442,867.68	154,170.03	(288,697.65)
DRIVER TRAINING	48,625.00	0.00	0.00	48,625.00	17,170.05	(31,454.95)
FOOD SERVICE	661,800.00	0.00	0.00	661,800.00	480,863.61	(180,936.39)
PROFESSIONAL DEVELOPMENT	23,900.00	0.00	0.00	23,900.00	14,666.45	(9,233.55)
SUMMER SCHOOL	17,003.00	0.00	0.00	17,003.00	0.00	(17,003.00)
SPECIAL EDUCATION	972,421.00	0.00	0.00	972,421.00	955,906.83	(16,514.17)
CAREER AND POSTSECONDARY EDUCATION	293,200.00	0.00	0.00	293,200.00	235,292.86	(57,907.14)
KPERS SPECIAL RETIREMENT CONTRIBUTION	884,178.00	0.00	0.00	884,178.00	822,582.99	(61,595.01)
COOP SPECIAL EDUCATION	2,344,208.00	0.00	151,085.15	2,495,293.15	2,161,804.93	(333,488.22)
BOND AND INTEREST FUNDS:						
BOND AND INTEREST	425,950.00	0.00	0.00	425,950.00	425,950.00	0.00

NEMAHA CENTRAL SCHOOLS
UNIFIED SCHOOL DISTRICT NO. 115
SENECA, KANSAS

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UNIFIED SCHOOL DISTRICT NO. 115
SENECA, KANSAS

GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

	22-23 ACTUAL	22-23 BUDGET	VARIANCE - OVER (UNDER)
CASH RECEIPTS			
STATE SOURCES--			
GENERAL STATE AID	$ 5,083,783.00	$ 5,006,217.00	$ 77,566.00
SPECIAL EDUCATION AID	563,261.00	714,971.00	(151,710.00)
TOTAL STATE SOURCES	5,647,044.00	5,721,188.00	(74,144.00)
REIMBURSEMENTS	77,631.52	0.00	77,631.52
TOTAL CASH RECEIPTS	5,724,675.52	$ 5,721,188.00	$ 3,487.52
EXPENDITURES			
INSTRUCTION	3,126,258.28	$ 3,029,122.00	$ 97,136.28
SUPPORT SERVICES:			
STUDENT SUPPORT SERVICES	55,795.60	142,595.00	(86,799.40)
INSTRUCTIONAL SUPPORT STAFF	60,884.79	53,033.00	7,851.79
GENERAL ADMINISTRATION	236,108.64	200,369.00	35,739.64
SCHOOL ADMINISTRATION	424,155.73	420,575.00	3,580.73
CENTRAL SERVICES	161,461.55	130,910.00	30,551.55
OPERATIONS & MAINTENANCE	270,086.65	247,549.00	22,537.65
OPERATIONS & MAINTENANCE(TRANSPORTATION)	289,095.95	0.00	289,095.95
STUDENT TRANSPORTATION SERVICES:			
SUPERVISION	0.00	61,851.00	(61,851.00)
VEHICLE OPERATING SERVICES	21,326.94	189,269.00	(167,942.06)
OTHER STUDENT TRANSPORTATION	0.00	14,500.00	(14,500.00)
ARCHITECTURAL & ENGINEERING SERVICES	3,250.00	15,000.00	(11,750.00)
TRANSFERS:			
CAPITAL OUTLAY	7,069.89	56,631.00	(49,561.11)
PROFESSIONAL DEVELOPMENT	0.00	120,000.00	(120,000.00)
SPECIAL EDUCATION	670,355.50	714,971.00	(44,615.50)
AT-RISK (K-12)	398,826.00	304,813.00	94,013.00
PRESCHOOL-AGED AT RISK	0.00	20,000.00	(20,000.00)
ADJUSTMENT TO COMPLY WITH LEGAL MAX	0.00	(74,144.00)	74,144.00
LEGAL GENERAL FUND BUDGET	5,724,675.52	5,647,044.00	77,631.52
ADJUSTMENT FOR QUALIFYING BUDGET CREDITS	0.00	77,631.52	(77,631.52)
TOTAL EXPENDITURES	5,724,675.52	$ 5,724,675.52	$ (0.00)
RECEIPTS OVER (UNDER) EXPENDITURES	0.00		
UNENCUMBERED CASH, JULY 1, 2022	0.00		
UNENCUMBERED CASH, JUNE 30, 2023	$ 0.00		

UNIFIED SCHOOL DISTRICT NO. 115
SENECA, KANSAS

SUPPLEMENTAL GENERAL
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

	22-23 ACTUAL	22-23 BUDGET	VARIANCE - OVER (UNDER)
RECEIPTS			
AD VALOREM PROPERTY TAXES -2021	$ 34,223.75	$ 22,826.00	$ 11,397.75
-2022	1,564,415.02	1,516,778.00	47,637.02
DELINQUENT PROPERTY TAX	2,953.36	7,668.00	(4,714.64)
MOTOR VEHICLE TAX	125,541.28	121,342.00	4,199.28
RECREATIONAL VEHICLE TAX	2,783.49	2,671.00	112.49
COMMERCIAL VEHICLE TAX	23,998.56	23,518.00	480.56
EXCISE TAX	224.88	0.00	224.88
REIMBURSEMENTS	7,084.89	0.00	7,084.89
TOTAL RECEIPTS	1,761,225.23	$ 1,694,803.00	$ 66,422.23
EXPENDITURES			
INSTRUCTION	317,289.41	$ 564,647.00	$ (247,357.59)
SUPPORT SERVICES:			
STUDENT SUPPORT SERVICES	53,371.61	67,000.00	(13,628.39)
INSTRUCTIONAL SUPPORT STAFF	5,642.46	3,917.00	1,725.46
GENERAL ADMINISTRATION	101,622.97	80,211.00	21,411.97
SCHOOL ADMINISTRATION	68,921.83	86,653.00	(17,731.17)
CENTRAL OFFICE	95,272.77	97,750.00	(2,477.23)
OPERATIONS & MAINTENANCE	512,446.16	461,650.00	50,796.16
OPERATIONS & MAINTENANCE TRANSPORTATION	4,846.16	6,500.00	(1,653.84)
TRANSFERS:			
BILINGUAL EDUCATION	2,309.00	5,025.00	(2,716.00)
PRESCHOOL-AGED AT-RISK	85,000.00	50,000.00	35,000.00
AT RISK (K-12)	127,548.00	97,456.00	30,092.00
TEXTBOOK & STUDENT MATERIALS REVOLVING	0.00	39,389.00	(39,389.00)
SPECIAL EDUCATION	209,242.52	156,382.00	52,860.52
CAREER & POSTSECONDARY EDUCATION	200,000.00	78,183.00	121,817.00
ADJUSTMENT FOR QUALIFYING BUDGET CREDITS	0.00	7,084.89	(7,084.89)
ADJUSTMENT TO COMPLY WITH LEGAL MAX	0.00	(18,335.00)	18,335.00
TOTAL EXPENDITURES	1,783,512.89	$ 1,783,512.89	$ (0.00)
RECEIPTS OVER (UNDER) EXPENDITURES	(22,287.66)		
UNENCUMBERED CASH, JULY 1, 2022	99,960.11		
PRIOR YEAR CANCELLED ENCUMBRANCES	4,315.31		
UNENCUMBERED CASH, JUNE 30, 2023	$ 81,987.76		

UNIFIED SCHOOL DISTRICT NO. 115
SENECA, KANSAS

PRESCHOOL-AGED AT-RISK
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

	22-23 ACTUAL	22-23 BUDGET	VARIANCE - OVER (UNDER)
RECEIPTS			
TRANSFER FROM GENERAL FUND	$ 0.00	$ 20,000.00	$ (20,000.00)
TRANSFER FROM SUPPLEMENTAL GENERAL FUND	85,000.00	50,000.00	35,000.00
TOTAL RECEIPTS	85,000.00	$ 70,000.00	$ 15,000.00
EXPENDITURES			
INSTRUCTION	83,194.19	$ 91,801.00	$ (8,606.81)
RECEIPTS OVER (UNDER) EXPENDITURES	1,805.81		
UNENCUMBERED CASH, JULY 1, 2022	21,801.58		
UNENCUMBERED CASH, JUNE 30, 2023	$ 23,607.39		

BILINGUAL EDUCATION

	22-23 ACTUAL	22-23 BUDGET	VARIANCE - OVER (UNDER)
RECEIPTS			
TRANSFER FROM SUPPLEMENTAL GENERAL FUND	$ 2,309.00	$ 5,025.00	$ (2,716.00)
EXPENDITURES			
INSTRUCTION	2,309.00	$ 5,025.00	$ (2,716.00)
RECEIPTS OVER (UNDER) EXPENDITURES	0.00		
UNENCUMBERED CASH, JULY 1, 2022	0.00		
UNENCUMBERED CASH, JUNE 30, 2023	$ 0.00		

UNIFIED SCHOOL DISTRICT NO. 115
SENECA, KANSAS

AT RISK (K-12)
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

	22-23 ACTUAL	22-23 BUDGET	VARIANCE - OVER (UNDER)
RECEIPTS			
TRANSFER FROM GENERAL FUND	$ 398,826.00	$ 304,813.00	$ 94,013.00
TRANSFER FROM SUPPLEMENTAL GENERAL FUND	127,548.00	97,456.00	30,092.00
TOTAL RECEIPTS	526,374.00	$ 402,269.00	$ 124,105.00
EXPENDITURES			
INSTRUCTION	366,203.17	$ 399,791.00	$ (33,587.83)
SUPPORT SERVICES:			
STUDENT SUPPORT SERVICES	99,008.01	65,402.00	33,606.01
SCHOOL ADMINISTRATION	24,336.82	24,355.00	(18.18)
TOTAL EXPENDITURES	489,548.00	$ 489,548.00	$ (0.00)
RECEIPTS OVER (UNDER) EXPENDITURES	36,826.00		
UNENCUMBERED CASH, JULY 1, 2022	101,883.80		
UNENCUMBERED CASH, JUNE 30, 2023	$ 138,709.80		

UNIFIED SCHOOL DISTRICT NO. 115
SENECA, KANSAS

CAPITAL OUTLAY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

	22-23 ACTUAL	22-23 BUDGET	VARIANCE - OVER (UNDER)
RECEIPTS			
INTEREST ON IDLE FUNDS	$ 26,942.46	$ 0.00	$ 26,942.46
TRANSFER FROM GENERAL FUND	7,069.89	56,631.00	(49,561.11)
REIMBURSEMENTS	12,867.68	30,000.00	(17,132.32)
TOTAL RECEIPTS	46,880.03	$ 86,631.00	$ (39,750.97)
EXPENDITURES			
INSTRUCTION	76,146.80	$ 120,000.00	$ (43,853.20)
SUPPORT SERVICES:			
OPERATIONS & MAINTENANCE	22,971.23	215,000.00	(192,028.77)
VEHICLE SERVICES & MAINTENANCE	49,715.00	0.00	49,715.00
ARCHITECTURAL & ENGINEERING SERVICES	5,100.00	35,000.00	(29,900.00)
BUILDING IMPROVEMENTS	237.00	60,000.00	(59,763.00)
ADJUSTMENT FOR QUALIFYING BUDGET CREDITS	0.00	12,867.68	(12,867.68)
TOTAL EXPENDITURES	154,170.03	$ 442,867.68	$ (288,697.65)
RECEIPTS OVER (UNDER) EXPENDITURES	(107,290.00)		
UNENCUMBERED CASH, JULY 1, 2022	405,241.40		
PRIOR YEAR CANCELLED ENCUMBRANCES	112,876.80		
UNENCUMBERED CASH, JUNE 30, 2023	$ 410,828.20		

UNIFIED SCHOOL DISTRICT NO. 115
SENECA, KANSAS

DRIVER TRAINING FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

	22-23 ACTUAL	22-23 BUDGET	VARIANCE - OVER (UNDER)
RECEIPTS			
STATE OF KANSAS - STATE AID	$ 6,160.00	$ 8,775.00	$ (2,615.00)
STUDENT FEES	9,425.00	0.00	9,425.00
TOTAL RECEIPTS	15,585.00	$ 8,775.00	$ 6,810.00
EXPENDITURES			
INSTRUCTION	16,195.65	$ 19,125.00	$ (2,929.35)
SCHOOL ADMINISTRATION	0.00	500.00	(500.00)
SUPPORT SERVICES:			
VEHICLE OPERATIONS, MAINTENANCE SERVICES	974.40	29,000.00	(28,025.60)
TOTAL EXPENDITURES	17,170.05	$ 48,625.00	$ (31,454.95)
RECEIPTS OVER (UNDER) EXPENDITURES	(1,585.05)		
UNENCUMBERED CASH, JULY 1, 2022	72,478.75		
UNENCUMBERED CASH, JUNE 30, 2023	$ 70,893.70		

UNIFIED SCHOOL DISTRICT NO. 115
SENECA, KANSAS

FOOD SERVICE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

	22-23 ACTUAL	22-23 BUDGET	VARIANCE - OVER (UNDER)
RECEIPTS			
STATE OF KANSAS - STATE AID	$ 3,371.88	$ 3,884.00	$ (512.12)
- FEDERAL AID	242,113.25	239,408.00	2,705.25
MEALS	234,994.70	304,701.00	(69,706.30)
TOTAL RECEIPTS	480,479.83	$ 547,993.00	$ (67,513.17)
EXPENDITURES			
OPERATIONS AND MAINTENANCE	0.00	$ 15,000.00	$ (15,000.00)
FOOD SERVICE OPERATIONS	480,863.61	646,800.00	(165,936.39)
TOTAL EXPENDITURES	480,863.61	$ 661,800.00	$ (180,936.39)
RECEIPTS OVER (UNDER) EXPENDITURES	(383.78)		
UNENCUMBERED CASH, JULY 1, 2022	161,058.62		
UNENCUMBERED CASH, JUNE 30, 2023	$ 160,674.84		

UNIFIED SCHOOL DISTRICT NO. 115
SENECA, KANSAS

PROFESSIONAL DEVELOPMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

	22-23 ACTUAL	22-23 BUDGET	VARIANCE - OVER (UNDER)
RECEIPTS			
STATE AID	$ 1,693.00	$ 2,250.00	$ (557.00)
TRANSFER FROM SUPPLEMENTAL GENERAL FUND	0.00	0.00	0.00
TOTAL RECEIPTS	1,693.00	$ 2,250.00	$ (557.00)
EXPENDITURES			
SUPPORT SERVICES:			
INSTRUCTIONAL SUPPORT STAFF	14,666.45	$ 23,900.00	$ (9,233.55)
TOTAL EXPENDITURES	14,666.45	$ 23,900.00	$ (9,233.55)
RECEIPTS OVER (UNDER) EXPENDITURES	(12,973.45)		
UNENCUMBERED CASH, JULY 1, 2022	32,234.16		
UNENCUMBERED CASH, JUNE 30, 2023	$ 19,260.71		

SUMMER SCHOOL FUND

RECEIPTS			
SUMMER SCHOOL FEES	$ 320.00	$ 300.00	$ 20.00
EXPENDITURES			
INSTRUCTION	0.00	$ 17,003.00	$ (17,003.00)
RECEIPTS OVER (UNDER) EXPENDITURES	320.00		
UNENCUMBERED CASH, JULY 1, 2022	17,141.35		
UNENCUMBERED CASH, JUNE 30, 2023	$ 17,461.35		

UNIFIED SCHOOL DISTRICT NO. 115
SENECA, KANSAS

SPECIAL EDUCATION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

	22-23 ACTUAL	22-23 BUDGET	VARIANCE - OVER (UNDER)
RECEIPTS			
FEDERAL GRANT-ESSER SPED	$ 30,098.00	$ 15,049.00	$ 15,049.00
TRANSFER FROM GENERAL FUND	670,355.50	714,971.00	(44,615.50)
TRANSFER FROM SUPPLEMENTAL GENERAL FUND	209,242.52	156,382.00	52,860.52
TOTAL RECEIPTS	909,696.02	$ 886,402.00	$ 23,294.02
EXPENDITURES			
INSTRUCTION	12,760.97	$ 4,200.00	$ 8,560.97
SUPPORT SERVICES:			
OPERATIONS & MAINTENANCE	2,939.36	0.00	2,939.36
OTHER STUDENT TRANSPORTATION SERVICES	1,363.27	3,250.00	(1,886.73)
TRANSFERS:			
COOP SPECIAL EDUCATION	938,843.23	964,971.00	(26,127.77)
TOTAL EXPENDITURES	955,906.83	$ 972,421.00	$ (16,514.17)
RECEIPTS OVER (UNDER) EXPENDITURES	(46,210.81)		
UNENCUMBERED CASH, JULY 1, 2022	219,340.23		
UNENCUMBERED CASH, JUNE 30, 2023	$ 173,129.42		

UNIFIED SCHOOL DISTRICT NO. 115
SENECA, KANSAS

CAREER AND POSTSECONDARY EDUCATION
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

	22-23 ACTUAL	22-23 BUDGET	VARIANCE - OVER (UNDER)
RECEIPTS			
TRANSFER FROM GENERAL FUND	$ 0.00	$ 120,000.00	$ (120,000.00)
TRANSFER FROM SUPPLEMENTAL GENERAL FUND	200,000.00	78,183.00	121,817.00
TRANSFER FROM SUPPLEMENTAL GENERAL FUND	200,000.00	$ 198,183.00	$ 1,817.00
EXPENDITURES			
INSTRUCTION	235,292.86	$ 293,200.00	$ (57,907.14)
RECEIPTS OVER (UNDER) EXPENDITURES	(35,292.86)		
UNENCUMBERED CASH, JULY 1, 2022	140,379.92		
UNENCUMBERED CASH, JUNE 30, 2023	$ 105,087.06		

UNIFIED SCHOOL DISTRICT NO. 115
SENECA, KANSAS

KPERS SPECIAL RETIREMENT CONTRIBUTION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

		22-23 ACTUAL	22-23 BUDGET	VARIANCE - OVER (UNDER)
RECEIPTS				
STATE OF KANSAS		$ 822,582.99	$ 884,178.00	$ (61,595.01)
EXPENDITURES				
INSTRUCTION	-EMPLOYEE BENEFITS	576,030.20	$ 619,163.00	$ (43,132.80)
STUDENT SUPPORT	-EMPLOYEE BENEFITS	33,750.58	36,278.00	(2,527.42)
INSTRUCTIONAL SUPPORT	-EMPLOYEE BENEFITS	6,893.24	7,409.00	(515.76)
GENERAL ADMINISTRATION	-EMPLOYEE BENEFITS	24,397.81	26,225.00	(1,827.19)
SCHOOL ADMINISTRATION	-EMPLOYEE BENEFITS	61,126.14	65,703.00	(4,576.86)
CENTRAL SERVICES	-EMPLOYEE BENEFITS	31,077.18	33,404.00	(2,326.82)
OPER. & MAINTENANCE	-EMPLOYEE BENEFITS	40,742.54	43,793.00	(3,050.46)
STUDENT TRANS. SERVICES	-EMPLOYEE BENEFITS	20,844.25	22,405.00	(1,560.75)
FOOD SERVICE	-EMPLOYEE BENEFITS	27,721.05	29,798.00	(2,076.95)
TOTAL EXPENDITURES		822,582.99	$ 884,178.00	$ (61,595.01)
RECEIPTS OVER (UNDER) EXPENDITURES		0.00		
UNENCUMBERED CASH, JULY 1, 2022		0.00		
UNENCUMBERED CASH, JUNE 30, 2023		$ 0.00		

UNIFIED SCHOOL DISTRICT NO. 115
SENECA, KANSAS

COOP SPECIAL EDUCATION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

	22-23 ACTUAL	22-23 BUDGET	VARIANCE - OVER (UNDER)
RECEIPTS			
LOCAL SOURCES-PAYMENTS FROM OTHER DISTRICTS	$ 651,073.11	$ 1,892,360.00	$ (1,241,286.89)
MEDICAID REIMBURSEMENTS	150,075.79	125,918.00	24,157.79
TRANSFER FROM SPECIAL EDUCATION FUND	938,843.23	0.00	938,843.23
TITLE VI-B GRANTS TO STATES	340,605.00	309,653.00	30,952.00
OTHER REIMBURSEMENTS	1,009.36	0.00	1,009.36
OTHER GRANTS	20,934.00	14,277.00	6,657.00
TOTAL RECEIPTS	2,102,540.49	$ 2,342,208.00	$ (239,667.51)
EXPENDITURES			
INSTRUCTION	1,705,024.48	$ 1,897,997.00	$ (192,972.52)
SUPPORT SERVICES:			
STUDENT SUPPORT SERVICES	81,747.01	245,205.00	(163,457.99)
INSTRUCTIONAL SUPPORT STAFF	121,063.27	12,000.00	109,063.27
GENERAL ADMINISTRATION	234,187.43	186,506.00	47,681.43
OPERATIONS AND MAINTENANCE	19,782.74	0.00	19,782.74
VEHICLE OPERATING SERVICES	0.00	2,500.00	(2,500.00)
ADJUSTMENT FOR QUALIFYING BUDGET CREDITS	0.00	151,085.15	(151,085.15)
TOTAL EXPENDITURES	2,161,804.93	$ 2,495,293.15	$ (333,488.22)
RECEIPTS OVER (UNDER) EXPENDITURES	(59,264.44)		
UNENCUMBERED CASH, JULY 1, 2022	613,556.01		
UNENCUMBERED CASH, JUNE 30, 2023	$ 554,291.57		

UNIFIED SCHOOL DISTRICT NO. 115
SENECA, KANSAS

BOND AND INTEREST FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

	22-23 ACTUAL	22-23 BUDGET	VARIANCE - OVER (UNDER)
RECEIPTS			
AD VALOREM PROPERTY TAXES -2021	$ 8,884.81	$ 5,733.00	$ 3,151.81
-2022	416,397.41	415,484.00	913.41
DELINQUENT TAX	847.97	2,120.00	(1,272.03)
MOTOR VEHICLE TAX	36,877.54	33,683.00	3,194.54
RECREATIONAL VEHICLE TAX	855.40	741.00	114.40
COMMERCIAL VEHICLE TAX	8,826.43	6,529.00	2,297.43
EXCISE TAX	89.88	0.00	89.88
STATE TREASURER-REFUND	5,000.00	0.00	5,000.00
TOTAL RECEIPTS	477,779.44	$ 464,290.00	$ 13,489.44
EXPENDITURES			
PRINCIPAL	340,000.00	$ 340,000.00	$ 0.00
INTEREST	85,950.00	85,950.00	0.00
TOTAL EXPENDITURES	425,950.00	$ 425,950.00	$ 0.00
RECEIPTS OVER (UNDER) EXPENDITURES	51,829.44		
UNENCUMBERED CASH, JULY 1, 2022	619,453.19		
UNENCUMBERED CASH, JUNE 30, 2023	$ 671,282.63		

UNIFIED SCHOOL DISTRICT NO. 115
SENECA, KANSAS

SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

	TEXTBOOK & STUDENT MATERIAL REVOLVING FUND	CONTINGENCY RESERVE FUND
RECEIPTS		
TEXTBOOK AND OTHER FEES	$ 45,040.09	$ 0.00
THUNDER LEARNING CENTER FEES	22,604.61	0.00
TOTAL RECEIPTS	67,644.70	0.00
EXPENDITURES		
INSTRUCTION	132,006.74	0.00
RECEIPTS OVER (UNDER) EXPENDITURES	(64,362.04)	0.00
UNENCUMBERED CASH, JULY 1, 2022	78,337.17	355,814.00
UNENCUMBERED CASH, JUNE 30, 2023	$ 13,975.13	$ 355,814.00

UNIFIED SCHOOL DISTRICT NO. 115
SENECA, KANSAS

SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

	TITLE I	TITLE IIA	REAP
RECEIPTS			
STATE OF KANSAS	$ 80,856.00	$ 18,696.00	$ 0.00
TRANSFER FROM TITLE IV	0.00	10,591.00	0.00
U.S. DEPT. OF EDUCATION	0.00	0.00	38,032.00
TOTAL RECEIPTS	80,856.00	29,287.00	38,032.00
EXPENDITURES			
INSTRUCTION	80,856.00	24,857.00	38,032.00
INSTRUCTION SUPPORT	0.00	4,430.00	0.00
TOTAL EXPENDITURES	80,856.00	29,287.00	38,032.00
RECEIPTS OVER (UNDER) EXPENDITURES	0.00	0.00	0.00
UNENCUMBERED CASH, JULY 1, 2022	0.00	0.00	0.00
UNENCUMBERED CASH, JUNE 30, 2023	$ 0.00	$ 0.00	$ 0.00

UNIFIED SCHOOL DISTRICT NO. 115
SENECA, KANSAS

SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

	CONSTRUCTION FUND	ESSER III
RECEIPTS		
STATE OF KANSAS	$ 0.00	$ 235,764.00
BOND MONIES	25,795,368.99	0.00
REALIZED GAINS	57,202.75	0.00
INTEREST EARNED	107,760.99	0.00
TOTAL RECEIPTS	25,960,332.73	235,764.00
EXPENDITURES		
INSTRUCTIONAL SUPPLIES	124,087.52	139,221.41
STUDENT SUPPORT SERVICES	0.00	96,542.59
BOND ISSUE COSTS	125,520.00	0.00
ARCHITECTURE AND ENGINEERING	561,975.70	0.00
SITE IMPROVEMENT	4,449.00	0.00
OPERATIONS & MAINTENANCE	23,887.20	0.00
TOTAL EXPENDITURES	839,919.42	235,764.00
RECEIPTS OVER (UNDER) EXPENDITURES	25,120,413.31	0.00
UNENCUMBERED CASH, JULY 1, 2022	0.00	0.00
UNENCUMBERED CASH, JUNE 30, 2023	$ 25,120,413.31	$ 0.00

UNIFIED SCHOOL DISTRICT NO. 115
SENECA, KANSAS

SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

	GIFTS/ GRANTS	TITLE IVA	CARL PERKINS
RECEIPTS			
STATE OF KANSAS	$ 0.00	$ 13,880.00	$ 39,946.00
INTEREST ON BRAUN SCHOLARSHIP	31.39	0.00	0.00
DONATIONS	31,120.47	0.00	0.00
TOTAL RECEIPTS	31,151.86	13,880.00	39,946.00
EXPENDITURES			
INSTRUCTION	19,420.81	0.00	28,585.19
INSTRUCTION SUPPORT SERVICES	0.00	3,289.00	8,093.65
GENERAL ADMINISTRATION	0.00	0.00	3,267.16
TRANSFER TO TITLE IIA	0.00	10,591.00	0.00
TOTAL EXPENDITURES	19,420.81	13,880.00	39,946.00
RECEIPTS OVER (UNDER) EXPENDITURES	11,731.05	0.00	0.00
UNENCUMBERED CASH, JULY 1, 2022	34,976.32	0.00	0.00
UNENCUMBERED CASH, JUNE 30, 2023	$ 46,707.37	$ 0.00	$ 0.00

NEMAHA CENTRAL SCHOOLS
UNIFIED SCHOOL DISTRICT NO. 115
SENECA, KANSAS

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UNIFIED SCHOOL DISTRICT NO. 115
SENECA, KANSAS

SCHEDULE 3

AGENCY FUNDS
SCHEDULE OF RECEIPTS AND DISBURSEMENTS
REGULATORY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

STUDENT ORGANIZATION FUNDS	BEGINNING CASH BALANCE	CASH RECEIPTS	CASH DISBURSEMENTS	ENDING CASH BALANCE
NEMAHA CENTRAL HIGH SCHOOL:				
CLASS OF 2022	$ 509.63	$ 0.00	$ 0.00	$ 509.63
CLASS OF 2023	19,089.47	30,492.85	46,895.94	2,686.38
CLASS OF 2024	7,793.14	21,866.61	9,332.39	20,327.36
CLASS OF 2025	105.00	17,383.95	9,243.80	8,245.15
CLASS OF 2026	0.00	210.00	0.00	210.00
FORENSICS	238.35	1,160.64	1,391.96	7.03
SCHOLAR BOWL CLUB	2,929.57	1,300.00	1,468.24	2,761.33
ART CLUB	38.98	0.00	0.00	38.98
CHEERLEADERS	4,426.57	3,312.35	4,788.20	2,950.72
BAND	443.12	3,821.73	2,144.96	2,119.89
DRILL TEAM	1,098.06	1,384.00	1,921.18	560.88
FBLA	2,904.46	10,705.95	9,794.76	3,815.65
FCCLA	4,836.37	11,993.00	14,050.62	2,778.75
FFA	16,159.84	35,213.44	27,059.74	24,313.54
KAYS	1,951.43	20,760.89	21,677.34	1,034.98
NATIONAL HONOR SOCIETY CLUB	1,011.79	748.00	1,166.27	593.52
NCHS ALUMNI	373.29	0.00	0.00	373.29
SADD	1,150.66	476.09	899.99	726.76
STUCO	340.67	13,399.27	11,373.86	2,366.08
TOTAL NCHS	65,400.40	174,228.77	163,209.25	76,419.92
NEMAHA CENTRAL ELEMENTARY/MIDDLE SCHOOL:				
EIGHT GRADE CLASS	562.90	8,453.88	8,638.44	378.34
TOTAL NCEMS	562.90	8,453.88	8,638.44	378.34
SUBTOTAL ALL STUDENT ORGANIZATIONS	65,963.30	182,682.65	171,847.69	76,798.26
PAYROLL CLEARING				
INSUR. & CAFETERIA PLAN REIMBURSEMENTS	23,937.67	0.00	6,832.03	17,105.64
TOTAL AGENCY FUNDS	$ 89,900.97	$ 182,682.65	$ 178,679.72	$ 93,903.90

NEMAHA CENTRAL SCHOOLS
UNIFIED SCHOOL DISTRICT NO. 115
SENECA, KANSAS

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UNIFIED SCHOOL DISTRICT NO. 115
SENECA, KANSAS

SCHEDULE 4

DISTRICT ACTIVITY FUNDS
SCHEDULE OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH
REGULATORY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

FUNDS	BEGINNING UNENCUMBERED CASH BALANCE	PRIOR YEAR CANCELLED ENCUMBRANCES	CASH RECEIPTS	EXPENDITURES	ENDING UNENCUMBERED CASH BALANCE	ADD OUTSTANDING ENCUMBRANCES AND ACCOUNTS PAYABLE	ENDING CASH BALANCE
GATE RECEIPTS							
NEMAHA CENTRAL HIGH SCHOOL:							
HIGH SCHOOL ATHLETICS	$ 13,309.87	$ 0.00	$ 148,283.01	$ 137,900.64	$ 23,692.24	$ 0.00	$ 23,692.24
JUNIOR HIGH ATHLETICS	(24.26)	0.00	23,201.89	19,873.52	3,304.11	0.00	3,304.11
SUBTOTAL GATE RECEIPTS	13,285.61	0.00	171,484.90	157,774.16	26,996.35	0.00	26,996.35
SCHOOL PROJECT FUNDS							
NEMAHA CENTRAL HIGH SCHOOL:							
STUDENT ACTIVITIES	0.00	0.00	41.28	41.28	0.00	0.00	0.00
DONATIONS	493.00	0.00	0.00	225.00	268.00	0.00	268.00
MISCELLANEOUS	0.00	0.00	12,501.33	12,501.33	0.00	0.00	0.00
BAND - MEMORIAL DONATIONS	3,255.00	0.00	0.00	1,209.00	2,046.00	0.00	2,046.00
NCHS PLAYS	1,678.72	0.00	4,882.57	4,425.95	2,135.34	0.00	2,135.34
CONCESSIONS	2,086.42	0.00	37,240.14	38,061.44	1,265.12	0.00	1,265.12
SOFTBALL CONCESSIONS	6,641.89	0.00	0.00	0.00	6,641.89	0.00	6,641.89
EDUCATIONAL FUND	779.86	0.00	688.34	1,298.06	170.14	0.00	170.14
FLOWER FUND	159.20	0.00	0.00	111.31	47.89	0.00	47.89
SALES TAX	0.00	0.00	17,866.85	17,845.47	21.38	0.00	21.38
YEARBOOK	25,972.77	0.00	12,257.56	16,553.87	21,676.46	0.00	21,676.46
SUBTOTAL NEMAHA CENTRAL HIGH SCHOOL	41,066.86	0.00	85,478.07	92,272.71	34,272.22	0.00	34,272.22
NEMAHA CENTRAL ELEMENTARY/MIDDLE SCHOOL:							
STUDENT ACTIVITY	8,634.39	0.00	5,786.84	7,297.41	7,123.82	0.00	7,123.82
MISCELLANEOUS RECEIPTS/FEES	64.25	0.00	1,220.00	1,284.25	0.00	0.00	0.00
DONATIONS	0.00	0.00	4,534.00	4,534.00	0.00	0.00	0.00
MISCELLANEOUS	0.00	0.00	5,480.91	5,480.91	0.00	0.00	0.00
YEARBOOK	2,957.25	0.00	3,579.72	4,337.13	2,199.84	0.00	2,199.84
VETS DAY	4,445.49	0.00	2,214.75	1,597.99	5,062.25	0.00	5,062.25
BOX TOPS	2,958.60	0.00	87.30	0.00	3,045.90	0.00	3,045.90
PR FUND	3,165.24	0.00	2,726.22	3,803.38	2,088.08	0.00	2,088.08
FLOWER FUND	1,019.15	0.00	0.00	232.00	787.15	0.00	787.15
NEW GENERATIONS	125.00	0.00	0.00	0.00	125.00	0.00	125.00
AR STORE	252.33	0.00	0.00	0.00	252.33	0.00	252.33
SALES TAX	2,017.16	0.00	2,038.47	2,261.06	1,794.57	0.00	1,794.57
PI DAY	416.48	0.00	0.00	0.00	416.48	0.00	416.48
SUBTOTAL NCEMS	26,055.34	0.00	27,668.21	30,828.13	22,895.42	0.00	22,895.42
SUBTOTAL ALL SCHOOL PROJECT FUNDS	67,122.20	0.00	113,146.28	123,100.84	57,167.64	0.00	57,167.64
TOTAL DISTRICT ACTIVITY FUNDS	$ 80,407.81	$ 0.00	$ 284,631.18	$ 280,875.00	$ 84,163.99	$ 0.00	$ 84,163.99

NEMAHA CENTRAL SCHOOLS
UNIFIED SCHOOL DISTRICT NO. 115
SENECA, KANSAS

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UNIFIED SCHOOL DISTRICT NO. 115
SENECA, KANSAS

OTHER SUPPLEMENTARY INFORMATION
SINGLE AUDIT SECTION

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Kickhaefer & Buessing, P.A.
Certified Public Accountants

Kent A. Buessing, CPA
P.O. Box 191
508 Main Street
Seneca, KS 66538
(785) 336-2400

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

Board of Education
Unified School District No. 115
Seneca, Kansas 66538

We have audited, in accordance with the auditing standards generally accepted in the United States of America, and the standards applicable to financial audits contained in *Governmental Auditing Standards* issued by the Comptroller General of the United States and the *Kansas Municipal Audit and Accounting Guide*, the financial statement of Unified School District No. 115, Seneca, Kansas, (the District) as of and for the year ended June 30, 2023, and the related notes to the financial statement, which collectively comprise the District's basic financial statement and have issued our report thereon, dated November 13, 2023.

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 opinion 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 combination of deficiencies, in internal controls such that there is a reasonable possibility that a material misstatement of the District's financial statement will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or 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 and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify a deficiency in internal control, described in the accompanying schedule of findings and questioned costs as item 2023-001 which we consider to be a significant deficiency.

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 District'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 District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Kickhaefer & Buessing, P.A.
Marysville, Kansas
November 13, 2023

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INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

Board of Education
Unified School District No. 115
Seneca, Kansas 66538

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Unified School District No. 115, Seneca, Kansas's (the District) compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on each of 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 auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion Unified School District No. 115, Seneca, Kansas, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 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; the *Kansas Municipal Audit and Accounting Guide*; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Controller General of the United States; and the audit requirements of Title 2 U.S. Code of *Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of 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 requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the District's federal programs.

Auditors' Responsibilities for the Audit of Compliance

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

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgement 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 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 the 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.

Kickhaefer & Buessing, P.A.
Marysville, Kansas
November 13, 2023

NEMAHA CENTRAL SCHOOLS
UNIFIED SCHOOL DISTRICT NO. 115
SENECA, KANSAS

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UNIFIED SCHOOL DISTRICT NO. 115
SENECA, KANSAS

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

Federal Grantor/Pass-through Grantor/Program or Cluster Title	Assistance Listing Number	Pass Through Entity Identifying Number	Provided To Sub-Recipients	Total Federal Expenditures
U.S. DEPARTMENT OF AGRICULTURE				
Passed through Kansas Department of Education -				
Child Nutrition Cluster				
School Breakfast Program	10.553	D0115		$19,489.98
National School Lunch Program	10.555	D0115		203,178.81
Summer Food Program	10.559	D0115		25,289.10
Total Child Nutrition Cluster				247,957.89
Total U.S. Department of Agriculture				247,957.89
U.S. DEPARTMENT OF EDUCATION				
Rural Education Achievement Program	84.358A			38,032.00
Total Direct Programs				38,032.00
Passed through Kansas Department of Education -				
Title I	84.010	D0115		80,856.00
Title IVA	84.424A	D0115		13,880.00
Title IIA	84.367A	D0115		18,696.00
Special Education Cluster				
Title VI-B Preschool Grant	84.173A	DO115		7,560.00
Title VI-B	84.027A	D0115		316,370.00
Title VI-B Grants to States - TIP	84.027A	D0115		16,675.00
Total Special Education Cluster				340,605.00
Covid 19 - ESSER II - SPED	84.425D	D0115		30,098.00
Covid 19 - ESSER II - SPED	84.425D	D0380		20,934.00
Covid 19 - ESSER III	84.425D	D0115		235,764.00
Carl Perkins - Secondary Program Improvement Funds	84.048A	D0115		39,946.00
Total U.S Department of Education				818,811.00
TOTAL EXPENDITURES OF FEDERAL AWARDS			$0.00	$1,066,768.89

UNIFIED SCHOOL DISTRICT NO. 115
SENECA, KANSAS

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

Notes to the Schedule of Expenditures of Federal Awards

NOTE 1 - BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal grant activity of the Unified School District No. 115, Seneca, Kansas (the District), under programs of the federal government for the fiscal year ended June 30, 2023. The information in the Schedule is presented in accordance with the requirements of Title 2 *U.S. Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the District, it is not intended to and does not present the financial position, changes in net position, or cash flows of the District. The Schedule is presented using a regulatory basis of accounting prescribed by the *Kansas Municipal Audit and Accounting Guide* (as described in Note 1C to the financial statement), which is the same basis of accounting as the financial statement accompanying this schedule.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

(1) Expenditures reported on the Schedule are reported on the regulatory basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.
(2) The District has not elected to use the 10 percent *de minimis* indirect cost rate as allowed under the Uniform Guidance.

NOTE 3 – FUNDS EXPENDED

Funds in Schedule 2 where federal expenditures were expended:

Food Service Fund	247,957.89
Title I Fund	80,856.00
Title IIA Fund	18,696.00
Title IVA Fund	13,880.00
Coop Special Education Fund	361,539.00
Special Education Fund	30,098.00
ESSER III Fund	235,764.00
Carl Perkins Fund	39,946.00
REAP Fund	38,032.00
	$1,066,768.89

UNIFIED SCHOOL DISTRICT NO. 115
SENECA, KANSAS

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

SECTION 1 - SUMMARY OF AUDITORS' RESULTS

Financial Statements

1. Type of auditors' opinion issued on whether the financial statement audited was prepared in accordance with GAAP:	Adverse
2. Internal control over financial reporting:	
a. Material weaknesses identified?	No
b. Significant deficiencies identified?	Yes
3. Noncompliance material to the financial statement noted?	No

Federal Awards

1. Internal control over major programs:	
a. Material weaknesses identified?	No
b. Significant deficiencies identified?	None reported
2. Type of auditors' report issued on compliance for major programs:	Unmodified
3. Any audit findings disclosed that are required to be reported in accordance with 2 CFR Section 200.518(a)?	No
4. Identification of major programs:	

Name of Federal Program or Cluster	AL Number
Child Nutrition Cluster:	
School Breakfast Program	10.553
National School Lunch Program	10.555
Summer Food Service Program for Children	10.559
Education Stabilization Fund (ESSER)	84.425

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

UNIFIED SCHOOL DISTRICT NO. 115
SENECA, KANSAS

SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONT.)
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

SECTION 2 - FINDINGS – FINANCIAL STATEMENT AUDIT

2023-001 Capital Project Fund Accounting Violation

Condition: The District did not record the bond monies in the Capital Project Fund for FYE23.

Criteria: Internal controls should be in place to monitor the fund balances to ensure that all monies are recorded properly for the year.

Cause: The bond issue passed and the funds were deposited in Security Bank of KC and maintained by that bank. The district received monthly information from Security Bank of KC as to the activity but it was not recorded in the district's records.

Effect: The fund balances did not reflect the bond monies or all of the activity of the bond monies through June 30, 2023.

Recommendation: The District needs to record the initial bond monies and the activity of the bond monies in the Capital Project Fund 17.

Views of Responsible Officials and Planned Corrective Actions: Management agrees with this finding and recommendation. The District will make the entries on the District's records and continue to show the receipts and disbursements to the Capital Project Fund.

SECTION 3 – FINDINGS AND QUESTIONED COSTS – MAJOR FEDERAL AWARD PROGRAMS

No findings or questioned costs were noted in the current fiscal year.

UNIFIED SCHOOL DISTRICT NO. 115
SENECA, KANSAS

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

PRIOR YEAR FINDINGS – FINANCIAL STATEMENT AUDIT

2022-001 Activity Funds Accounting Violation

Condition: The Nemaha Central Elementary/Middle School (NCEMS) did not properly reconcile the funds to the bank for FYE22.

Recommendation: The District needs to provide training and monitor the NCEMS activity fund to ensure it is being accurately reconciled.

Current Status: The NCEMS activity funds were still not reconciled to the bank statements properly.