UNIFIED SCHOOL DISTRICT NUMBER 353
Wellington, Kansas

FINANCIAL STATEMENT
AND
INDEPENDENT AUDITOR'S REPORT

June 30, 2023

Unified School District Number 353
Wellington, Kansas

FINANCIAL STATEMENT
For the Year Ended June 30, 2023

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Unified School District Number 353
Wellington, Kansas

FINANCIAL STATEMENT
For the Year Ended June 30, 2023

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INDEPENDENT AUDITOR'S REPORT

Board of Education
Unified School District Number 353
Wellington, Kansas

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Unified School District Number 353 (Municipality Only) of Wellington, Kansas, as of and for the year ended June 30, 2023 and the related notes to the financial statements.

Adverse Opinion on U.S. Generally Accepted Accounting Principles
In our opinion, because of the significance of the matter discussed in the "Basis of Adverse Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the 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 Number 353 as of June 30, 2022, 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 financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of Unified School District Number 353 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 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 standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States and the *Kansas Municipal Audit and Accounting Guide.* Our responsibility 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 Number 353 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.

Matters giving Rise to Adverse Opinion on U.S. Generally Accepted Accounting Principles
As described in Note C of the financial statement, the financial statement is prepared by Unified School District Number 353 to meet the requirements of the State of Kansas 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 C and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Management's Responsibility for the Financial Statements
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 C to meet the financial reporting requirements of the State of Kansas; this includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statements in these 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 regarding Unified School District Number 353'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.

INPACT
INTERNATIONAL NETWORK OF PROFESSIONAL ACCOUNTANTS
AFFILIATE

Auditor's Responsibility for the Audit of the Financial Statement
Our objectives are to obtain reasonable assurance about where 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 generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than one resulting from an 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:

1. Exercise professional judgment and maintain professional skepticism throughout the audit.
2. 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.
3. 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 Number 353's internal control. Accordingly, no such opinion is expressed.
4. Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimate made by management, as well as evaluate the overall presentation of the financial statement.
5. Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Unified School District Number 353'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 control-related matters that we identified during the audit.

Other Matters
Report on 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 expenditure-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, and schedule of regulatory basis receipts and expenditures-agency funds and district activity funds, (Schedules 1, 2, 3, and 4 as listed in the table of contents) are presented for 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 schedule of expenditures of federal awards is presented for purposes of additional analysis as required by *Title 2 U.S. Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is also not a required part of the basic financial statements. 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 C.

Other reporting required by Government Auditing Standards
In accordance with *Government Auditing Standards*, we have also issued our report dated January 31, 2024, on our consideration of Unified School District Number 353's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is 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 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 Number 353's internal control over financial reporting and compliance.

Prior Year Comparative

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 Number 353 as of and for the year ended June 30, 2022 (not presented herein), and have issued our report thereon dated February 9, 2023, 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 web site of the Kansas Department of Administration at the following link http://www.admin.ks.gov/offices/chief-financial-officer/municipal-services. The 2022 actual column (2023 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures—actual and budget for the year ended June 30, 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 C.

Harold K. Mayes, Jr. CPA
Agler & Gaeddert Chartered
Ottawa, Kansas
January 31, 2024

Unified School District Number 353
Wellington, Kansas
SUMMARY OF RECEIPTS, EXPENDITURES
AND UNENCUMBERED CASH AND INVESTMENTS
REGULATORY BASIS
For the Year Ended June 30, 2023

Governmental type funds	Beginning Unencumbered Cash and Investment	Prior Year Cancelled Encumbrances
General funds		
General	$ 0	$ 0
Supplemental General	77,819	0
Special purpose funds		
At Risk (4 year old)	0	0
At Risk (K-12)	240,302	0
Bilingual Education	0	0
Capital Outlay	1,504,796	0
Driver Training	0	0
Food Service	527,492	0
KPERS Special Retirement Contribution	0	0
Professional Development	2,141	0
Special Education	138,969	0
Career and Postsecondary	66,718	0
Recreation Commission	0	0
Recreation Commission Employee Benefits	0	0
Textbook and Student Material Revolving	161,140	0
Contingency Reserve	1,500,000	0
Federal Grants	(21,919)	0
Local Grants	59,722	0
District Activity Funds		
Gate receipts	21,589	0
School projects/User Fees and Sales Tax	43,610	0
Bond and Interest fund		
Bond and interest	1,930,974	0
Capital projects:		
Capital Projects - High School	525,000	0
Trust Funds		
Scholarships	290,985	0
Total reporting entity (excluding agency funds)	$ 7,069,338	$ 0

Composition of ending cash and investments	
Demand deposits	
Impact Bank	$ 5,342,756
Impact Bank - activity funds	244,692
Impact Bank - flow-thru	798,399
Impact Bank - certificates of deposit - scholarships	292,171
Security State Bank	1,204,138
Security State Bank - activity funds	4,099
Commerce Bank - activity funds	70,973

The accompanying notes are an integral part of this statement

Cash Receipts	Expenditures	Ending Unencumbered Cash and Investment	Outstanding Encumbrances and Accounts Payable	Ending Cash and Investment
$ 12,706,619	$ 12,706,619	$ 0	$ 61,966	$ 61,966
3,774,964	3,600,633	252,150	9,744	261,894
50,883	50,883	0	0	0
2,749,204	2,673,268	316,238	15,483	331,721
6,890	6,890	0	0	0
1,320,752	776,894	2,048,655	28,971	2,077,626
34,056	28,850	5,206	0	5,206
937,544	936,499	528,537	(270)	528,267
1,559,870	1,559,870	0	0	0
40,000	39,469	2,672	0	2,672
4,424,552	3,710,189	853,332	25,055	878,387
488,000	488,751	65,967	5,532	71,499
436,497	415,250	21,247	0	21,247
72,004	69,275	2,729	0	2,729
202,086	29,324	333,902	29,710	363,612
0	0	1,500,000	0	1,500,000
826,529	2,019,113	(1,214,503)	378,096	(836,407)
189,361	196,731	52,352	17,933	70,285
124,675	125,702	20,562	0	20,562
129,562	135,216	37,956	0	37,956
2,495,766	2,422,150	2,004,590	0	2,004,590
0	0	525,000	0	525,000
2,855	1,669	292,171	0	292,171
$ 32,572,669	$ 31,993,245	$ 7,648,762	$ 572,220	$ 8,220,982

Composition of ending cash and investments - continued

US Treasury Securities:	
First National Bank	$ 525,000
Time Deposits	
Security Bank	0
Total cash and investments	8,482,228
Agency funds per Schedule 3	(261,246)
Total Reporting Entity (excluding Agency Funds)	$ 8,220,982

NOTE A. MUNICIPAL REPORTING ENTITY

Unified School District Number 353 of Wellington, Kansas is a municipal corporation governed by an elected seven-member board. This financial statement presents Unified School District Number 353 (the municipality only).

Recreation Commission – The Recreation Commission oversees recreation activities. The Recreation Commission operates as a separate governing body, but the District levies the taxes for the Recreation Commission, and the Recreation Commission has only the powers granted by statute, K.S.A. 12-1928. The Recreation Commission cannot purchase real property, but can acquire real property by gift. The Recreation Commission is audited by other auditors and audited financial statements were not available for presentation with Unified School District Number 353 as a related municipal entity.

NOTE B. REGULATORY BASIS TYPES OF FUNDS

The accounts of the District are organized and operated on the basis of funds. A fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. The District potentially could have the following types of funds.

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

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

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

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

Trust fund – 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.). The District did not have any trust funds.

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

NOTE 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 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 revenues 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 obligations against cash. The KMAAG regulatory basis does not recognized capital assets, long-term debt assignment to a fund, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than mentioned above.

Unified School District Number 353 has approved a resolution that it is in compliance with K.S.A. 75-1120a (c) waiving the requirement for application of generally accepted accounting principles and allowing the District to use the statutory basis of accounting.

NOTE D. 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.

The timeline for adoption of the final budget when a revenue neutral hearing is held is on or before September 20th.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time.

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- Unified school 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 lower of the published budget or the "Legal Max" budget.

Adjustment for Qualifying Budget Credits – Municipalities 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, 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 revenues are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments by the 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 the following special purpose funds, capital project funds, business funds and trusts:

Textbook and student material revolving	**Local Grants**
Contingency Reserve	**Capital Projects**
Federal Grants	**Scholarships**

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

NOTE E. DEPOSITS AND INVESTMENTS

Cash balances from all funds are combined and invested to the extent available in certificates of deposit and other authorized investments. Earnings from these investments are allocated to designated funds. All investments are stated at cost.

The District had the following investments and maturities as of June 30, 2023. Fair value is based upon quoted market values:

Investment Type	Cost	Fair Value	Unrealized gain (loss)	Investment Maturities		Percent of Investment	Rating U.S.
				Less than 1 yr	2 yrs		
US Treasury Notes	$ 525,000	$ 513,292	$ (11,708)	$ 0	$ 525,000	100%	AA+

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 District or in an adjoining District 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 bank 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. The District rates investments (if any) as noted.

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	Precentage of Investments
U.S. Treasury Notes	100%

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.

At June 30, 2023, the carrying amount of the District's bank deposits was $8,482,228 (which includes petty cash funds) and the bank balance was $8,344,337 (which does not include the Treasury Notes at $525,000). The bank balance was held by three banks thus reducing concentration risk. The difference between carrying amount and bank balance is outstanding checks and deposits. Of the bank balance $822,033 was covered by federal depository insurance and $7,297,797 was collateralized with securities held by the pledging financial institution's agents in the District's name and $224,507 was uncollateralized.

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 be adequately secured. The District had the investment in U.S. Treasury Notes as note above.

NOTE F. LONG-TERM DEBT

Long-term obligations consisted of the following during the year:

Issue	Interest Rates	Date of Issue	Original Issue	Date of Final Maturity
General Obligation				
Series 2015	2%-3%	6/1/2014	9,325,000	9/1/2026
Series 2016	2%-3%	5/1/2016	6,085,000	9/1/2024
Series 2021-A	0.32%-2.15%	4/1/2021	12,990,000	9/1/2034
Series 2021-B	3%	7/1/2021	1,405,000	9/1/2026
Financing Lease				
Bobcat	1%	9/17/2018	34,417	9/17/2022

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

	Beginning Balance	Additions	Reductions/ Payments	Ending Balance	Interest Paid
General Obligation					
Series 2015	$ 6,540,000	$ 0	$ 1,000,000	$ 5,540,000	$ 181,200
Series 2016	1,845,000	0	585,000	1,260,000	46,575
Series 2021-A	12,880,000	0	185,000	12,695,000	219,700
Series 2021-B	1,405,000	0	165,000	1,240,000	39,675
	$ 22,670,000	$ 0	$ 1,935,000	$ 20,735,000	$ 487,150
Financing Lease					
Bobcat	$ 6,883	$ 0	$ 6,883	$ 0	$ 489

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

	2024	2025	2026	2027	2028	2029-2033	2034-2035	Total
General Obligation Bonds								
Principal	$ 1,990,000	$ 2,070,000	$ 2,140,000	$ 2,600,000	$ 1,410,000	$ 7,380,000	$ 3,145,000	$ 20,735,000
Interest	433,020	376,618	317,553	250,205	203,540	672,043	67,216	2,320,195
Total principal and interest	$ 2,423,020	$ 2,446,618	$ 2,457,553	$ 2,850,205	$ 1,613,540	$ 8,052,043	$ 3,212,216	$ 23,055,195

The District is subject to the municipal finance laws of the State of Kansas which limits the net bonded debt (exclusive of revenue bonds and special assessment bonds) the District may have outstanding to 14% of the assessed value of all tangible taxable property within the District, as certified to the County Clerk on the preceding August 25th. Additional authority may be granted by the Kansas State Board of Education. At June 30, 2023, the statutory limit for the District was $10,569,116 thus creating an excess over the limit of $10,165,884. The outstanding bond principal represents 28% of the District valuation. The District has permission from the Kansas State Board of Education to issue bonds in excess of its statutory limit. The Series 2021-B Bond proceeds were used to pay off the Series 2011 Bonds.

Defeased debt for the District consists of the 2014 bonds at an outstanding amount of $11,785,000. These bonds where covered by the issuance of 2021-A bonds

NOTE F. LONG-TERM DEBT - continued

Changes in long-term obligations, other than debt, for the year ended June 30, 2023, are as follows:

	Balance July 1, 2022	Net Change	Balance June 30, 2023
Compensated absences	$ 62,223	$ (36,523)	$ 25,700

NOTE G. INTERFUND TRANSFERS

Operating transfers were as follows:

From	To	Statutory Authority	Amount
General	Special Education	K.S.A. 72-6478	$ 3,638,629
General	At-Risk (K-12)	K.S.A. 72-6478	2,218,014
General	Driver's Training	K.S.A. 72-6478	4,026
General	Driver's Training	K.S.A. 72-6478	7,508
Supplemental General	Special Education	K.S.A. 72-6430	199,530
Supplemental General	Carrer & Postsecondary	K.S.A. 72-6430	534,890
Supplemental General	At-Risk (K-12)	K.S.A. 72-6430	528,380
			$ 7,130,977

NOTE H. 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 retiree's health insurance plan because each participant is charged a level of premium regardless of age. However, the cost of this subsidy has not been qualified 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: Certified employees are provided 5 days of personal leave each school year. Classified full-time employees are provided 10 days paid vacation annually, after one full year of employment. All earned vacation time is to be taken from July 1 to June 30 of each fiscal year and cannot be accumulated. Hence, there is no estimated liability for accrued vacation pay at June 30, 2023. Certified employees are granted 11 days of leave per year with the ability to accumulate up to 120 days of sick leave if the days are not used in the current year. All classified employees shall accrue sick leave at a rate of one work day per month of active employment based on the number of hours normally worked. Personnel employed for more than nine months but less than twelve months shall accrue 10 days per year of sick leave. Sick leave may be accumulated up to 120 days for full time employees and 90 days for employees who do not work 12 months a year. Full time teachers who terminate or retire will not be paid for their unused sick leave. Full-time teachers who have served the district for five consecutive years are eligible to receive a severance payment upon leaving employment with Unified School District No. 353.

NOTE I. PENSION PLANS

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 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. 74-49210 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 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 to the provisions of Section 414(h) of the Internal Revenue Code.

State law provides that the employer contribution rates for KPERS 1, KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate for the Death and Disability Program) was 14.2% and 13.33%, respectively, for the fiscal year ended June 30, 2022. The actuarially determined 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 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 $550 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 KPERS-School unfunded actuarial. 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, which totaled $1,559,870 for the year ended June 30, 2023.

NOTE I. PENSION PLANS - continued

Defined Benefit Pension Plan - continued

Net Pension Liability. At June 30, 2023, the District's proportionate share of the collective net pension liability reported for KPERS was $15,550,914. 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 proportionate share 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 these financial statements.

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

NOTE J. RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; theft of; damage to and destruction of assets; errors and omissions; injuries to persons and natural disasters for which the District carries commercial insurance. Settlement of claims has not exceeded commercial insurance coverage in any of the last three fiscal years.

NOTE K. OTHER INFORMATION

Flexible Benefit Plan (I.R.C. Section 125)

The Board adopted by resolution a salary-reduction flexible benefit plan ("Plan") under Section 125 of the Internal Revenue Code. All employees of the District who work 17.5 hours per week in a school year position or .45 FTE are eligible to participate in the Plan beginning the first of the month following 30 days of employment. Each participant may elect to reduce his or her salary by an elected amount per month, or have a specific amount deducted, to purchase benefits offered through the Plan. Currently, benefits offered through the Plan include insurance coverage, medical reimbursement, and dependent care reimbursement.

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

Ad valorem tax revenues: The determination of assessed valuations and the collections of property taxes for all political subdivisions in the State of Kansas is the responsibility of the various counties. The County Appraiser annually determines assessed valuations and the County Clerk spreads the annual assessment on the tax rolls. The County Treasurer is the tax collection agent for all taxing entities within the county. In accordance with Kansas statutes, property taxes levied during the current year are a revenue source to be used to finance the budget of the ensuing year. Taxes are assessed on a calendar year basis and become a lien on the property on November 1 of each year. One-half of the property taxes are due December 20th, prior to the fiscal year for which they are budgeted and the second half is due the following May 10th. This procedure eliminates the need to issue tax anticipation notes since funds will be on hand prior to the beginning of each fiscal year. The District Treasurer draws down all available funds from the County Treasurer's office in two-month intervals.

Reimbursed Expenses: The District records reimbursable expenditures in the fund that makes the disbursement and records reimbursement as revenue in the same fund. For purposes of budgetary comparisons, the reimbursements are shown as adjustments for qualifying budget credits.

NOTE K. OTHER INFORMATION - continued

Compliance with Kansas Statutes: The District has funds at one bank in the amount of $224,507 which were unsecured as of June 30, 2023 which was due to the unexpected deposit of funds from the state which generally are not received until July. The federal grants from ESSER ii and ESSER III have negative cash balances of $28,278 and $1,256,610 respectively which will be covered by grant funds in 2024. The District is not aware of any other violations of Kansas Statutes.

NOTE L. SUBSEQUENT EVENTS

Subsequent Events: The District evaluated subsequent events through February 9, 2023, the date the financial statements were available to be issued. No subsequent events were identified which require disclosure.

Regulatory Basis
Supplementary information

Unified School District Number 353
Wellinton, Kansas
SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
(Budgeted Funds Only)
For the Year Ended June 30, 2023

	Certified Budget	Adjustment To Comply With Legal Max *
Governmental type funds		
General funds		
General	$ 12,703,575	$ (144,197)
Supplemental General	3,964,344	(337,848)
Special purpose funds		
At Risk 4 Yr Old	51,000	0
At Risk (K-12)	3,034,680	0
Bilingual Education	7,620	0
Capital Outlay	2,555,297	0
Driver Training	35,533	0
Food Service	1,457,335	0
KPERS Special Retirement Contribution Fund	1,738,003	0
Professional Development	50,000	0
Special Education	4,058,285	0
Vocational Education	493,500	0
Recreation Commission	415,250	0
Recreation Commission Employee Benefits	69,275	0
Bond and Interest funds		
Bond and Interest	2,422,150	0

Schedule 1

Adjustment for Qualifying Budget Credits *	Total Budget For Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
$ 147,241	$ 12,706,619	$ 12,706,619	$ 0
137,447	3,763,943	3,600,633	(163,310)
0	51,000	50,883	(117)
0	3,034,680	2,673,268	(361,412)
0	7,620	6,890	(730)
0	2,555,297	776,894	(1,778,403)
0	35,533	28,850	(6,683)
0	1,457,335	936,499	(520,836)
0	1,738,003	1,559,870	(178,133)
0	50,000	39,469	(10,531)
0	4,058,285	3,710,189	(348,096)
0	493,500	488,751	(4,749)
0	415,250	415,250	0
0	69,275	69,275	0
0	2,422,150	2,422,150	0

Unified School District Number 353

Schedule 2 - A

GENERAL FUNDS
GENERAL

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)

	2022 Actual	2023 Actual	2023 Budget	2023 Variance Over (Under)
Cash Receipts				
Local Sources				
Reimbursements	$ 86,444	$ 147,241	$ 0	$ 147,241
State Sources				
General State Aid	9,194,575	10,345,060	10,380,875	(35,815)
Special Education Aid	2,224,358	2,209,196	2,322,700	(113,504)
Mineral Production Tax	2,765	5,122	0	5,122
Total cash receipts	11,508,142	12,706,619	$ 12,703,575	$ 3,044
Expenditures				
Instruction				
Salaries				
Certified	4,063,403	2,977,788	$ 4,066,348	$ (1,088,560)
Non-Certified	19,661	19,375	21,000	(1,625)
Employee Benefits				
Insurance	287,391	211,971	250,000	(38,029)
Social Security	313,856	318,711	320,000	(1,289)
Other	104,531	92,799	25,000	67,799
Purchased Property Services	0	0	55,827	(55,827)
Other Purchased Services				
Other	18,250	14,068	20,000	(5,932)
Supplies				
General Supplemental Teaching	72,885	43,676	50,000	(6,324)
Miscellaneous	0	0	5,000	(5,000)
Student Support Services				
Insurance	78	0	0	0
Purchased Professional & Technical Services	23,896	44,075	25,000	19,075
Other Purchased Services	37,275	36,618	37,000	(382)
Supplies	366	2,985	1,000	1,985
Property	180	29	5,000	(4,971)
Instructional Support Staff				
Salaries				
Certified	126,913	132,537	128,000	4,537
Non-Certified	63,493	103,997	68,000	35,997
Employee Benefits				
Insurance	19,130	15,387	20,000	(4,613)
Social Security	14,800	17,282	16,000	1,282
Other	2,166	1,200	800	400
Supplies				
Books and Periodicals	12,686	8,046	15,000	(6,954)

Unified School District Number 353

Schedule 2 - A

GENERAL FUNDS
GENERAL

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)

		2023		
	2022 Actual	Actual	Budget	Variance Over (Under)
Expenditures (Continued)				
General Administration				
Salaries				
Certified	$ 71,330	$ 0	$ 0	$ 0
Employee Benefits				
Social Security	5,321	0	20,000	(20,000)
Other	23,192	10,745	4,000	6,745
Purchased Professional & Technical Services	47,577	28,585	50,000	(21,415)
Other Purchased Services				
Communications	3,640	3,525	4,000	(475)
Other	3,136	3,060	1,700	1,360
Supplies	22,093	19,670	25,000	(5,330)
Other	0	162	0	162
School Administration				
Salaries				
Non-Certified	184,048	190,837	190,000	837
Employee Benefits				
Insurance	6,067	7,697	0	7,697
Social Security	13,902	13,984	15,000	(1,016)
Other	0	0	6,000	(6,000)
Purchased Property Services	33,398	14,031	10,000	4,031
Other Purchased Services				
Communications	6,336	6,218	6,400	(182)
Other	1,981	8,443	2,000	6,443
Supplies	8,292	3,029	10,000	(6,971)
Central Services				
Salaries				
Non-Certified	306,284	296,746	310,000	(13,254)
Employee Benefits				
Insurance	21,038	18,005	25,000	(6,995)
Social Security	20,640	21,790	21,000	790
Other	1,125	1,500	4,000	(2,500)
Other Purchased Services	25,064	9,565	25,000	(15,435)
Supplies	24,560	20,431	25,000	(4,569)
Operations & Maintenance				
Salaries				
Non-Certified	289,351	232,502	295,000	(62,498)
Employee Benefits				
Insurance	46,696	29,563	51,500	(21,937)
Social Security	20,551	16,990	21,500	(4,510)
Other	10	74	0	74

Unified School District Number 353

Schedule 2 - A

GENERAL FUNDS
GENERAL

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)

	2022 Actual	2023 Actual	2023 Budget	Variance Over (Under)
Expenditures (Continued)				
Operations & Maintenance (Continued)				
Purchased Property Services				
Water/Sewer	$ 66,231	$ 68,383	$ 67,000	$ 1,383
Cleaning	12,872	13,854	15,000	(1,146)
Repairs & Maintenance	123,091	62,324	125,000	(62,676)
Repair of Buildings	6,055	376	6,500	(6,124)
Other	55,148	33,605	60,000	(26,395)
Supplies				
Insurance	0	62,442	0	62,442
General Supplies	109,476	110,336	110,000	336
Energy				
Heating	96,394	165,867	100,000	65,867
Electricity	724,410	832,772	800,000	32,772
Motor Fuel	56,582	85,097	70,000	15,097
Miscellaneous Supplies	39,974	38,975	40,000	(1,025)
Property	745	0	1,000	(1,000)
Student Transportation Services				
Contracting of Bus Service	353,703	355,180	390,000	(34,820)
Motor Fuel	270	0	1,000	(1,000)
Other Support Services				
Purchased Professional and Technical Services	12,545	11,550	13,000	(1,450)
Transfers				
Special Education Fund	2,239,779	3,638,629	2,400,000	1,238,629
At Risk (4 yr old) Fund	26,539	0	34,000	(34,000)
At Risk (K-12) Fund	1,200,501	2,218,014	2,220,000	(1,986)
Contingency	19,000	0	0	0
Driver's Trainng	0	4,026	0	4,026
Capital Outlay	0	7,508	0	7,508
Adjustments to comply with legal max	0	0	(144,197)	144,197
Legal general fund budget and expenditures	11,509,907	12,706,619	12,559,378	147,241
Adjustment for qualifying budget credits	0	0	147,241	(147,241)
Total expenditures	11,509,907	12,706,619	$ 12,706,619	$ 0
Receipts over (under) expenditures	(1,765)	0		
Unencumbered cash (deficit), July 1	1,765	0		
Cancelled Purchase Orders	0	0		
Unencumbered cash (deficit), June 30	$ 0	$ 0		

See Independent Auditor's Report.

Unified School District Number 353

Schedule 2 - B

GENERAL FUNDS
SUPPLEMENTAL GENERAL

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)

		2023		
	2022 Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Local Sources				
Ad Valorem Tax	$ 842,809	$ 1,123,184	$ 44,813	$ 1,078,371
Delinquent Tax	41,062	33,993	13,633	20,360
Motor Vehicle Tax	137,425	117,580	118,025	(445)
Recreational Vehicle Tax	2,167	1,911	1,723	188
Reimbursements	26,402	137,337	2,820	134,517
Other	4,311	110	0	110
State Sources				
Supplemental aid	2,319,543	2,360,849	2,360,849	0
Total cash receipts	3,373,719	3,774,964	$ 2,541,863	$ 1,233,101
Expenditures				
Instruction				
Salaries				
Certified	59,000	7,000	$ 194,652	$ (187,652)
Employee Benefits				
Social Security	79,773	1,003	0	1,003
Purchased Professional & Tech.	(8,172)	0	0	0
Supplies				
General Supplemental	161,184	120,856	140,000	(19,144)
Property	10,167	(1,388)	10,000	(11,388)
Insurance	(589)	0	0	0
Instruction Support Services				
Salaries				
Noncertified	148,502	155,471	152,000	3,471
Employee Benefits				
Insurance	7,530	4,287	12,500	(8,213)
Social Security	11,109	11,665	7,600	4,065
Purchase Property Services	0	0	0	0
Supplies				
Technology Supplies	275,725	344,182	159,575	184,607
Miscellaneous Supplies	26,099	21,367	10,000	11,367
Other	3,950	5,065	5,000	65
General Administration				
Salaries				
Certified	225,625	222,531	235,760	(13,229)
Employee Benefits				
Insurance	21,510	23,883	37,600	(13,717)
Social Security	16,722	17,461	18,036	(575)
Other	17,239	3,000	4,000	(1,000)
School Administration				
Salaries				
Certified	686,313	788,373	704,523	83,850
Employee Benefits				
Insurance	35,065	47,610	35,750	11,860
Social Security	49,431	56,463	53,900	2,563

Unified School District Number 353

Schedule 2 - B

GENERAL FUNDS
SUPPLEMENTAL GENERAL

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)

		2023		
	2022 Actual	Actual	Budget	Variance Over (Under)
Other	10,583	13,500	14,000	(500)
Expenditures - continued				
Central Services				
Salaries				
Noncertified	$ 119,820	$ 163,934	$ 122,000	$ 41,934
Employee Benefits				
Insurance	3,106	17,691	3,500	14,191
Social Security	8,935	11,444	9,000	2,444
Other	1,002	1,602	1,000	602
Operations and Maintenance				
Other Purchased Services				
Insurance	198,696	300,728	205,000	95,728
Transfers				
Bilingual Education	7,446	0	7,620	(7,620)
Professional Development	0	0	42,500	(42,500)
Special Education Fund	573,574	199,530	641,298	(441,768)
Career & Postsecondary	475,000	534,890	431,182	103,708
At Risk (K-12) Fund	347,115	528,380	706,348	(177,968)
Adjustment to comply with legal max	0	0	(337,848)	337,848
Legal supplemental general fund budget and expenditures	3,571,460	3,600,633	3,626,496	(25,863)
Adjustment for qualifying budget credits	0	0	137,447	(137,447)
Total expenditures	3,571,460	3,600,633	$ 3,763,943	$ (163,310)
Receipts over (under) expenditures	(197,741)	174,331		
Unencumbered cash (deficit), July 1	275,560	77,819		
Cancelled Purchase Orders	0	0		
Unencumbered cash (deficit), June 30	$ 77,819	$ 252,150		

Unified School District Number 353

Schedule 2 - C

SPECIAL PURPOSE FUNDS
AT RISK 4 YEAR OLD

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

		2023		
	2022 Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Local Sources				
Transfer from General Fund	$ 26,539	$ 50,883	$ 34,000	$ 16,883
Transfer from Supplemental General	0	0	17,000	(17,000)
	26,539	$ 50,883	$ 51,000	$ (117)
Expenditures				
Instruction				
Purchased Professional & Technical Services	30,589	$ 0	51,000	(51,000)
Student Transportation Services				
Pre-K Transportation	0	50,883	0	50,883
Total expenditures	30,589	50,883	$ 51,000	$ (117)
Receipts over (under) expenditures	(4,050)	0		
Unencumbered cash, July 1	4,050	0		
Unencumbered cash, June 30	$ 0	$ 0		

See Independent Auditor's Report.

Unified School District Number 353

Schedule 2 - D

SPECIAL PURPOSE FUNDS
AT RISK (K-12)

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

		2023		
	2022 Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Local Sources				
Miscellaneous	$ 0	$ 2,810	$ 0	$ 2,810
Other				
Transfer from General Fund	1,200,501	2,218,014	2,220,000	(1,986)
Transfers from Supplemental General	347,115	528,380	573,650	(45,270)
Total cash receipts	1,547,616	2,749,204	$ 2,793,650	$ (44,446)
Expenditures				
Instruction				
Salaries				
Certified	1,046,140	2,398,912	$ 1,109,000	$ 1,289,912
Non-Certified	162,753	79,707	165,000	(85,293)
Employee Benefits				
Social Security	87,587	71,947	97,000	(25,053)
Other	89,583	69,856	92,000	(22,144)
Purchased Professional & Tech.	6,560	4,146	7,000	(2,854)
Purchased Property Services	40	50	0	50
Other Purchased Services			1,224,650	
Property	0	4,500	25,000	(20,500)
Supplies				
Teaching	0	0	25,000	(25,000)
Supplies- Tech	0	0	25,000	(25,000)
Other	0	0	215,030	(215,030)
Support Services				
Salaries				
Certified	2,141	0	0	0
Operations and Maintenance				
Purchased Property Services				
Water/Sewer	441	543	0	543
Supplies				
Electricity	16,087	17,424	30,000	(12,576)
Property/Equip	0	2,825	0	2,825
Student Transportation Services				
Contracted Bus Services	8,490	23,358	0	23,358
Other				
Other	0	0	20,000	(20,000)
Total expenditures	1,419,822	2,673,268	$ 3,034,680	$ (361,412)
Receipts over (under) expenditures	127,794	75,936		
Unencumbered cash, July 1	112,508	240,302		
Unencumbered cash, June 30	$ 240,302	$ 316,238		

See Independent Auditor's Report.

Unified School District Number 353

Schedule 2 - E

SPECIAL PURPOSE FUNDS
BILINGUAL EDUCATION

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)

		2023		
	2022 Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Other				
Transfers from Supplemental Gen.	$ 7,446	$ 6,890	$ 7,620	$ (730)
Expenditures				
Instruction				
Salaries				
Non-Certified	7,446	6,890	$ 7,620	$ (730)
Total expenditures	7,446	6,890	$ 7,620	$ (730)
Receipts over (under) expenditures	0	0		
Unencumbered cash, July 1	0	0		
Unencumbered cash, June 30	$ 0	$ 0		

Unified School District Number 353

Schedule 2 - F

SPECIAL PURPOSE FUNDS
CAPITAL OUTLAY

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)

	2022 Actual	2023 Actual	2023 Budget	Variance Over (Under)
Cash Receipts				
Local sources				
Ad Valorem Property	$ 537,210	$ 559,369	$ 533,096	$ 26,273
Delinquent Tax	20,367	17,406	8,490	8,916
Interest on Idle Funds	10,649	156,666	0	0
Reimbursement	70,656	129,942	0	129,942
County sources				
Motor Vehicle Tax	71,581	68,790	66,980	1,810
Recreational Vehicle Tax	1,134	1,125	978	147
Commercial Vehicle Tax	0	0	1,600	(1,600)
State sources				
Capital Outlay State Aid	356,384	379,946	386,865	(6,919)
Other				
Transfer from General Fund	0	7,508	0	7,508
Total cash receipts	1,067,981	1,320,752	$ 998,009	$ 322,743
Expenditures				
Instruction				
Supplies - Performance Uniforms	0	0	$ 85,000	$ (85,000)
Property	97,385	44,350	150,000	(105,650)
General Administration				
Property	7,341	900	10,000	(9,100)
School Administration				
Supplies - technology software	986	1,149	0	1,149
Operation and maintenance				
Salaries				
Noncertified	320,561	346,996	350,000	(3,004)
Employee Benefits				
Insurance	85,348	30,385	35,000	(4,615)
Social Security	22,762	24,459	25,000	(541)
Other	53,274	7,843	50,000	(42,157)
Supplies - technology Software	38,920	34,858	20,000	14,858
Property	25,369	51,875	40,000	11,875
Supplies				
Equipment	19,127	22,465	0	22,465
Transportation				
Property	0	3,369	60,000	(56,631)
Facility Acquisition and Services				
Site Improvement	130,477	4,222	0	4,222
Outside Contracts	570,640	204,023	1,730,297	(1,526,274)
Total expenditures	1,372,190	776,894	$ 2,555,297	$ (1,778,403)

Unified School District Number 353

Schedule 2 - F

SPECIAL PURPOSE FUNDS
CAPITAL OUTLAY

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)

		2023		
	2022 Actual	Actual	Budget	Variance Over (Under)
Receipts over (under) expenditures	(304,209)	543,858		
Unencumbered cash, July 1	1,809,004	1,504,796		
Cancelled Purchase Orders	0	0		
Unencumbered cash, June 30	$ 1,504,796	$ 2,048,655		

See Independent Auditor's Report.

Unified School District Number 353

Schedule 2 - G

SPECIAL PURPOSE FUNDS
DRIVER TRAINING

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)

		2023		
Cash Receipts	**2022 Actual**	**Actual**	**Budget**	**Variance Over (Under)**
Local Sources				
Other	$ 16,050	$ 17,150	$ 20,000	$ (2,850)
State Sources				
State Safety Aid	11,346	12,880	12,825	55
Other				
Transfer from General Fund	0	4,026	0	4,026
Total cash receipts	27,396	34,056	$ 32,825	$ 1,231
Expenditures				
Instruction				
Salaries				
Certified	21,131	19,911	$ 22,000	$ (2,089)
Employee Benefits				
Social Security	1,576	1,441	1,600	(159)
Other	396	0	1,000	(1,000)
Supplies				
Misc. Supplies	34	587	500	87
Other	942	3,785	500	3,285
School Administration				
Salaries				
Non Certified	2,918	2,665	3,000	(335)
Employee Benefits				
Social Security	223	204	250	(46)
Vehicle Operations & Maintenance				
Purchased Professional & Tech.	0	0	6,683	(6,683)
Other Purchased Services	176	257	0	257
Total expenditures	27,396	28,850	$ 35,533	$ (6,683)
Receipts over (under) expenditures	0	5,206		
Unencumbered cash, July 1	0	0		
Unencumbered cash, June 30	$ 0	$ 5,206		

See Independent Auditor's Report.

Unified School District Number 353

Schedule 2 - H

SPECIAL PURPOSE FUNDS
FOOD SERVICE

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)

		2023		
Cash Receipts	**2022 Actual**	**Actual**	**Budget**	**Variance Over (Under)**
Local Sources				
Student Sales (Lunch)	$ 17,769	$ 49,334	$ 228,550	$ (179,216)
Student Sales (Breakfast)	0	0	6,120	(6,120)
Adult and Student Sales	0	3,555	10,658	(7,103)
Miscellaneous	0	0	1,000	(1,000)
State Sources				
School Food Assistance	6,665	96,394	8,180	88,214
Federal Sources			672,183	
Child Nutrition Programs	958,864	788,261	0	788,261
Total cash receipts	983,298	937,544	$ 926,691	$ 10,853
Expenditures				
Operations and Maintenance				
Non-Certified Salaries	0	88	$ 0	$ 88
Employee Benefits	479	0	0	0
Purchased Property Services	902	623	0	623
Other Purchased Services	19,086	1,573	5,000	(3,427)
Other	299	3,349	0	3,349
Food Service Operation				
Salaries				
Non - Certified	56,230	56,531	57,500	(969)
Employee Benefits				
Social Security	2,564	3,811	4,400	(589)
Other	8,458	6,894	6,000	894
Other Purchased Services				
Food Service Management	636,149	807,043	700,000	107,043
Other	22,381	23,663	25,000	(1,337)
Supplies				
Food and Milk	228	237	1,000	(763)
Property	3,118	29,672	653,435	(623,763)
Other	4,418	3,015	5,000	(1,985)
Total expenditures	754,312	936,499	$ 1,457,335	$ (520,836)
Receipts over (under) expenditures	228,986	1,045		
Unencumbered cash, July 1	298,506	527,492		
Unencumbered cash, June 30	$ 527,492	$ 528,537		

See Independent Auditor's Report.

Unified School District Number 353

Schedule 2 - I

SPECIAL PURPOSE FUNDS
KPERS SPECIAL RETIREMENT CONTRIBUTION FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

		2023		
	2022 Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
State Sources				
KPERS	$ 1,580,003	$ 1,559,870	$ 1,738,003	$ (178,133)
Total cash receipts	1,580,003	1,559,870	$ 1,738,003	$ (178,133)
Expenditures				
Instruction				
Employee Benefits	1,015,457	996,522	$ 1,117,003	$ (120,481)
Student Support				
Employee Benefits	129,126	140,655	142,039	(1,384)
Instructional Support				
Employee Benefits	97,689	101,872	107,458	(5,586)
General Administration				
Employee Benefits	146,923	161,615	161,615	0
School Administration				
Employee Benefits	72,065	92,863	79,271	13,592
Central Services				
Employee Benefits	44,000	42,409	48,400	(5,991)
Operations and Maintenance				
Employee Benefits	59,217	23,934	65,139	(41,205)
Other Supplemental Services				
Employee Benefits	7,763	0	8,539	(8,539)
Food Service				
Employee Benefits	7,763	0	8,539	(8,539)
Total expenditures	1,580,003	1,559,870	$ 1,738,003	$ (178,133)
Receipts over (under) expenditures	0	0		
Unencumbered cash, July 1	0	0		
Unencumbered cash, June 30	$ 0	$ 0		

See Independent Auditor's Report.

Unified School District Number 353

Schedule 2 - J

SPECIAL PURPOSE FUNDS
PROFESSIONAL DEVELOPMENT

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)

		2023		
	2022 Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Local Sources				
State Sources				
State Aid	$ 0	$ 0	$ 7,500	$ (7,500)
Other				
Transfers from General	30,000	0	0	0
Transfers from Supplemental General	(30,000)	40,000	42,500	(2,500)
Total cash receipts	0	40,000	$ 50,000	$ (10,000)
Expenditures				
Instructional Support				
Salaries				
Certified	0	32,753	$ 0	$ 32,753
Non - Certified	10,019	0	20,000	(20,000)
Employee Benefits				
Social Security	0	27	1,700	(1,673)
Purchased Professional and Technical Services	3,100	2,105	28,300	(26,195)
Other Purchased Services	75	4,584	0	4,584
Miscellaneous Supplies	81	0	0	0
Total expenditures	13,275	39,469	$ 50,000	$ (10,531)
Receipts over (under) expenditures	(13,275)	531		
Unencumbered cash, July 1	15,416	2,141		
Unencumbered cash, June 30	$ 2,141	$ 2,672		

See Independent Auditor's Report.

Unified School District Number 353

Schedule 2 - K

SPECIAL PURPOSE FUNDS
SPECIAL EDUCATION

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)

		2023		
	2022 Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Local Sources				
Other	$ 13,147	$ 9,857	$ 10,000	$ (143)
Reimbursements	925	8,148	0	8,148
Federal Sources				
Special Ed Aid	487,830	420,822	500,000	(79,178)
Medicaid	189,250	199,648	190,000	9,648
Transfers				
Transfer from General	2,236,779	2,209,196	2,400,000	(190,804)
Transfer from Supplemental General	573,574	1,576,881	641,298	935,583
Total cash receipts	3,501,505	4,424,552	$ 3,741,298	$ 683,254
Expenditures				
Instruction				
Salaries				
Certified	1,055,683	1,121,157	$ 1,100,000	$ 21,157
Non - Certified	807,099	666,011	820,000	(153,989)
Employee Benefits				
Insurance	234,410	101,848	160,000	(58,152)
Social Security	133,846	129,715	146,880	(17,165)
Other	49,861	11,053	25,000	(13,947)
Purchased Professional and Technical Services	5,748	0	10,000	(10,000)
Purchased Property Services	203	0	1,000	(1,000)
Other Purchased Services				
Tuition	513,087	490,253	600,000	(109,747)
Other	197,711	357,668	250,000	107,668
Supplies				
General Supplemental	16,783	2,010	25,000	(22,990)
Tech	199	0	0	0
Misc.	5,445	13,379	10,000	3,379
Student Support Services				
Salaries				
Non - Certified	402,592	329,818	415,000	(85,182)
Employee Benefits				
Insurance	6,809	7,004	15,000	(7,996)
Social Security	30,250	24,665	32,000	(7,335)
Other	3,953	3,372	4,000	(628)
Communications	21,530	22,710	0	22,710
Other	0	0	22,000	(22,000)

Unified School District Number 353

Schedule 2 - K

SPECIAL PURPOSE FUNDS
SPECIAL EDUCATION

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)

		2023		
	2022 Actual	Actual	Budget	Variance Over (Under)
Expenditures (Continued)				
Instructional Support Staff				
Other Purchased Services				
Books and Periodicals	$ 15,077	$ 8,998	$ 1,000	$ 7,998
Miscellaneous Supplies	0	0	15,000	(15,000)
Special Area Admin Services				
Salaries				
Certified	83,905	85,105	85,905	(800)
Non - Certified	174,144	166,211	178,000	(11,789)
Employee Benefits				
Insurance	17,277	10,214	19,000	(8,786)
Social Security	17,411	17,688	19,500	(1,812)
Other	2,592	2,100	3,000	(900)
Other Purchased Services	260	0	1,000	(1,000)
Other	1,448	374	0	374
Student Transportation Services				
Purchased Property services	88,920	137,936	100,000	37,936
Total expenditures	3,886,243	3,710,189	$ 4,058,285	$ (348,096)
Receipts over (under) expenditures	(384,738)	714,363		
Unencumbered cash, July 1	523,707	138,969		
Cancelled Purchase Orders	0	0		
Unencumbered cash, June 30	$ 138,969	$ 853,332		

See Independent Auditor's Report.

Unified School District Number 353

Schedule 2 - L

SPECIAL PURPOSE FUNDS
CAREER AND POSTSECONDARY

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)

		2023		
	2022 Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Other				
Transfer from Supplemental	$ 475,000	$ 488,000	$ 431,182	$ 56,818
Total cash receipts	475,000	488,000	$ 431,182	$ 56,818
Expenditures				
Instruction				
Salaries	389,415	425,819	$ 407,000	$ 18,819
Certified	24,644	4,630	25,500	(20,870)
Non - Certified				
Employee Benefits				
Insurance	9,030	17,000	15,000	2,000
Social Security	34,386	35,989	36,000	(11)
Other	576	5,313	5,000	313
Supplies	3,549	0	0	0
General Supplemental	0	0	5,000	(5,000)
Total expenditures	461,600	488,751	$ 493,500	$ (4,749)
Receipts over (under) expenditures	13,400	(751)		
Unencumbered cash, July 1	53,318	66,718		
Unencumbered cash, June 30	$ 66,718	$ 65,967		

See Independent Auditor's Report.

Unified School District Number 353

Schedule 2 - M

SPECIAL PURPOSE FUNDS
RECREATION COMMISSION 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)

		2023		
	2022 Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Local Sources				
Ad Valorem Property	$ 341,421	$ 380,843	$ 373,018	$ 7,825
Delinquent Tax	12,828	11,013	5,548	5,465
Motor Vehicle Tax	45,122	43,923	44,001	(78)
Recreational Vehicle Tax	715	718	642	76
Commercial Vehicle Tax	0	0	1,052	(1,052)
Total Cash Receipts	400,086	436,497	$ 424,261	$ 12,236
Expenditures				
Community Service Operations	415,852	415,250	$ 415,250	$ 0
Receipts over (under) expenditures	(15,766)	21,247		
Unencumbered cash, July 1	15,766	0		
Unencumbered cash, June 30	$ 0	$ 21,247		

Unified School District Number 353

Schedule 2 - N

SPECIAL PURPOSE FUNDS
RECREATION COMMISSION EMPLOYEE BENEFITS 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)

		2023		
	2022 Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Local Sources				
Ad Valorem Property	$ 60,134	$ 62,118	$ 60,919	$ 1,199
Delinquent Tax	2,293	1,966	977	989
Motor Vehicle Tax	8,040	7,792	7,823	(31)
Recreational Vehicle Tax	129	128	114	14
Commercial Vehicle Tax	0	0	187	(187)
Total Cash Receipts	70,596	72,004	$ 70,020	$ 1,984
Expenditures				
Community Service Operations	74,060	69,275	$ 69,275	$ 0
Receipts over (under) expenditures	(3,464)	2,729		
Unencumbered cash, July 1	3,464	0		
Unencumbered cash, June 30	$ 0	$ 2,729		

See Independent Auditor's Report.

Unified School District Number 353

Schedule 2 - O

SPECIAL PURPOSE FUNDS
TEXTBOOK AND STUDENT MATERIAL REVOLVING - ACTUAL

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

	2022 Actual	2023 Actual
Cash Receipts		
Local Sources		
Rental Fees and Books	$ 93,477	$ 202,086
Total cash receipts	93,477	202,086
Expenditures		
Instruction		
Textbooks	152,456	25,243
Support services		
Miscellaneous Supplies		
Other Material and Supplies	43,150	4,081
Instructional support		
Miscellaneous Supplies		
Other Material and Supplies	34,895	0
Total expenditures	230,501	29,324
Receipts over (under) expenditures	(137,024)	172,762
Unencumbered cash, July 1	298,164	161,140
Unencumbered cash, June 30	$ 161,140	$ 333,902

See Independent Auditor's Report.

Unified School District Number 353

Schedule 2 - P

SPECIAL PURPOSE FUNDS
CONTINGENCY RESERVE

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

	2022 Actual	2023 Actual
Cash Receipts		
Other		
Transfer from General	$ 19,000	$ 0
Expenditures		
General Administration		
Purchased Professional Services	19,000	0
Receipts over (under) expenditures	0	0
Unencumbered cash, July 1	1,500,000	1,500,000
Unencumbered cash, June 30	$ 1,500,000	$ 1,500,000

Unified School District Number 353

SPECIAL PURPOSE FUNDS
FEDERAL GRANTS

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

	Title I	Carl Perkins Grant	Title II Teacher Quality
Cash Receipts			
Local Sources			
Reimbursements	$ 0	$ 0	$ 0
Federal Aid	337,186	29,826	92,171
Total Cash Receipts	337,186	29,826	92,171
Expenditures			
Instruction			
Salaries			
Certified	270,588	0	22,291
Employee Benefits			
Insurance	15,628	0	0
Social Security	36,524	0	1,194
Other	3,500	0	0
Purchased Professional and Technical Services	0	0	582
Other Purchased Services	0	0	0
General Supplemental Supplies	1,346	0	1,064
Other Instruction	0	0	0
Equipment	0	0	0
Support Services			
Salaries			
Certified	0	0	0
Employee Benefits			
Insurance	0	0	0
Social Security	0	456	0
Purchased Professional and Technical Services	0	22,420	0
Other Purchased Services	0	9,093	0
Other	980	2,048	0
Property	0	0	31,117
Central Services			
Other	0	0	25,008
Operations and Maintenance			
Repairs and Maintenance	0	0	0
Supplies	0	0	0
Equipment	0	0	0
Total Expenditures	328,566	34,017	81,256
Receipts over (under) Expenditures	8,620	(4,191)	10,915
Unencumbered cash, July 1	0	5,074	3,256
Unencumbered cash, June 30	$ 8,620	$ 883	$ 14,171

See Independent Auditor's Report.

ESSER	ESSER III	KDHE Grant	Totals June 30, 2023	Totals June 30, 2022
$ 5	$ 0	$ 0	$ 5	$ 175
212,900	0	154,441	826,524	1,148,683
212,905	0	154,441	826,529	1,148,858
163,301	187,500	38,888	682,568	666,051
0	900	3,442	19,970	29,164
12,124	14,344	1,605	65,791	63,243
(567)	0	0	2,933	7,349
73,432	0	0	74,014	183,851
4,917	0	0	4,917	264
495	0	13,140	16,045	15,558
0	0	155	155	0
365	0	0	365	0
0	0	0	0	26,215
0	0	0	0	5,808
0	0	0	456	1,761
6,054	0	0	28,474	95,742
0	0	0	9,093	5,960
0	0	0	3,028	1,597
0	0	0	31,117	37,730
0	0	0	25,008	10,881
0	1,053,866	0	1,053,866	54,318
1,313	0	0	1,313	2,241
0	0	0	0	2,201
261,434	1,256,610	57,230	2,019,113	1,209,934
(48,529)	(1,256,610)	97,211	(1,192,584)	(61,076)
20,251	0	(50,500)	(21,919)	39,157
$ (28,278)	$ (1,256,610)	$ 46,711	$ (1,214,503)	$ (21,919)

Unified School District Number 353

Schedule 2 - R

SPECIAL PURPOSE FUNDS
LOCAL GRANTS

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

	2022 Actual	2023 Actual
Cash Receipts		
State Source		
Safe and Secure Grant	$ 0	$ 10,963
Tech Grant	229,400	104,700
Casino funds (in 2015 this was net of expenses)	46,838	38,827
Grants/Donations	9,674	34,871
Total cash receipts	285,912	189,361
Expenditures		
Instruction		
Salaries		
Certified	331,518	168,847
Other Purchased Services	0	7,708
Supplies	1,078	0
Other	0	13,917
Support Services		
Purchased Professional and Technical Services	4,176	4,781
Instructional Support		
Other	1,247	1,478
Total expenditures	338,019	196,731
Receipts over (under) expenditures	(52,107)	(7,370)
Unencumbered cash ,July 1	111,829	59,722
Unencumbered cash, June 30	$ 59,722	$ 52,352

See Independent Auditor's Report.

Unified School District Number 353

Schedule 2 - S

DEBT SERVICE FUND
BOND AND INTEREST

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)

		2023		
	2022 Actual	Actual	Budget	Variance Over (Under)
Cash receipts				
Taxes and shared revenue:				
Ad valorem tax	$ 752,276	$ 763,330	$ 744,613	$ 18,717
Delinquent tax	28,976	25,730	12,110	13,620
Motor vehicle tax	101,902	104,093	95,656	8,437
Recreational Vehicle tax	1,671	1,734	1,397	337
Commercial Vehicle Tax	0	0	2,286	(2,286)
Earnings on Investments	26,481	26,481	0	26,481
Other				
Cost of Issuance	31,561	0	0	0
State Sources				
State Aid	1,361,137	1,574,398	1,574,398	0
Total cash receipts	2,304,004	2,495,766	$ 2,430,460	$ 65,306
Expenditures				
Principal	1,670,000	1,935,000	$ 1,935,000	$ 0
Interest	529,191	487,150	487,150	0
Commission and Postage	13,694	0	0	0
Legal bond fund budget and expenditures	2,212,885	2,422,150	2,422,150	0
Total Expenditures	2,212,885	2,422,150	$ 2,422,150	$ 0
Receipts over (under) expenditures	91,119	73,616		
Unencumbered cash, July 1	1,839,855	1,930,974		
Unencumbered cash, June 30	$ 1,930,974	$ 2,004,590		

See Independent Auditor's Report.

Unified School District Number 353

Schedule 2 - T

CAPITAL PROJECTS FUND
CAPITAL PROJECTS - HIGH SCHOOL

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

	2022 Actual	2023 Actual
Cash Receipts		
Other	$ 0	$ 0
Expenditures		
Other	0	0
Receipts over (under) expenditures	0	0
Unencumbered cash, July 1	525,000	525,000
Unencumbered cash, June 30	$ 525,000	$ 525,000

Unified School District Number 353

Schedule 2 - U

TRUST FUND
SCHOLARSHIPS

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

	2022 Actual	2023 Actual
Cash receipts		
Contributions and interest income	$ 2,895	$ 2,855
Expenditures		
Scholarships awarded	870	1,669
Receipts over (under) expenditures	2,025	1,186
Unencumbered cash, July 1	288,960	290,985
Unencumbered cash, June 30	$ 290,985	$ 292,171

Unified School District Number 353

Schedule 3

AGENCY FUNDS
STUDENT ORGANIZATION ACCOUNTS

SCHEDULE OF RECEIPTS, EXPENDITURES AND CASH BALANCES
REGULATORY BASIS
For the Year Ended June 30, 2023

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Student Organization Accounts				
High School				
Band Club	$ 2,803	$ 8,950	$ 9,755	$ 1,998
B.P.A. Club	3,669	21,419	20,266	4,822
Cheerleading	1,886	5,018	3,150	3,754
Crimson Dancers	832	3,222	3,952	102
FCA	1,226	2,484	3,305	405
FFA Club	1,928	26,315	25,115	3,128
Junior Class	3,127	7,797	4,910	6,014
Key Club	4,458	400	892	3,966
Library Club	2,075	80	0	2,155
NHS	673	1,975	2,081	567
SADD	1,613	912	1,380	1,145
Speech Club	4,010	2,778	2,440	4,348
Student Council	7,952	19,314	21,009	6,257
Yearbook Club	2,229	3,449	261	5,417
Sports Calendars	3,326	5,649	3,040	5,935
FFA - Test Farm	13,182	5,271	420	18,033
Crusader Creator	4,695	4,425	2,959	6,161
Industrial Technology Projects	5,614	755	3,060	3,309
FFA - National Convention	4,451	2,483	4,031	2,903
Scoreboard Advertising	3,847	3,950	3,800	3,997
Circle of Friends	532	0	0	532
FFA - Plant Sale	3,733	5,831	4,633	4,931
FCCLA	548	1,275	1,539	284
Crusader Way	972	0	248	724
SAFE	2,750	0	1,000	1,750
Leadership	318	758	671	405
Vo-Ag Students	2,112	1,819	1,272	2,659
Clay Target Team	4,260	396	3,222	1,434
Power lifting	9,084	26,118	34,277	925
Color Guard	83	0	0	83
Forensics	246	120	0	366
KWHS News	1,681	0	0	1,681
Radio	2,225	1,201	1,255	2,171
Activity Dinner	1,001	300	324	977
Debate	100	0	100	0
Pep Club	2,120	1,027	2,726	421
Food Pantry	525	0	0	525
Bank Cleaning	0	1,300	0	1,300
Choir Robes	0	468	0	468
Band Rental	0	1,359	829	530
Holday Luncheon	0	239	0	239
E-Sports	0	1,048	750	298
Vocal Music Club	411	16,828	16,780	459
High School Spanish	203	0	0	203
Total Wellington High School	106,500	186,733	185,452	107,781

See Independent Auditor's Report.

Wellington Unified School District Number 353

Schedule 3

AGENCY FUNDS
STUDENT ORGANIZATION ACCOUNTS

SCHEDULE OF RECEIPTS, EXPENDITURES AND CASH BALANCES
REGULATORY BASIS
For the Year Ended June 30, 2023

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Fundraisers				
High School				
Baseball Fundraiser	$ 20,210	$ 30,472	$ 36,189	$ 14,493
Basketball Fundraiser	56	3,583	3,313	326
WHS Football	3,528	24,952	18,803	9,677
High School				
Golf Fundraiser	601	3,029	2,267	1,363
Volleyball Fundraiser	1,781	4,475	6,113	143
Wrestling Fundraiser	171	1,938	1,123	986
Softball Fundraiser	5,486	5,721	7,098	4,109
Basketball Fundraiser	598	868	544	922
Tennis (girls)	272	0	0	272
Cross Country fundraiser	22	0	0	22
Girls P.S. & Q	79	0	0	79
Special K Fundraiser	330	1,927	1,521	736
Girls Athletics	184	0	0	184
History Travel	500	0	0	500
Crusaders To DC	8	0	0	8
Girls Golf	37	2,480	2,474	43
Other	0	600	147	453
Other	0	2,160	1,293	867
Total Wellington High School	33,863	82,204	80,885	35,182
Scholarships/Donations - in activity fund account				
AL Chase	18,000	16,000	26,000	8,000
French	500	0	500	0
Jeff Bevan	12,507	1,000	500	13,007
John T. Stewart	4,000	16,000	8,000	12,000
Lela L Cobb	874	121	0	995
Loffbourrow	44,000	50,000	82,500	11,500
Chris Glamann	3,337	648	0	3,985
Renn 19718	3,472	87	0	3,559
Roberts 12319	496	90	201	385
Wilson 11345	98	16	0	114
Reinecker Memorial	1,750	345	30	2,065
Durham School	2,000	0	1,500	500
Gladys Clark Memorial	1,500	0	0	1,500
Sicily Zeka Memorial	5,000	0	5,000	0
Sibyl K WellsReg Med	0	850	850	0
Cornerbank School	1,300	600	0	1,900
Sturgis	0	5,000	0	5,000
Laptop	3,655	0	3,655	0
Donations	2,047	0	0	2,047
WHS Act Int 466	3,718	0	0	3,718
WHS Act 467	3,098	0	0	3,098
	111,352	90,756	128,736	73,372

See Independent Auditor's Report.

Wellington Unified School District Number 353

Schedule 3

AGENCY FUNDS
STUDENT ORGANIZATION ACCOUNTS

SCHEDULE OF RECEIPTS, EXPENDITURES AND CASH BALANCES
REGULATORY BASIS
For the Year Ended June 30, 2023

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Junior High School:				
Circle of Friends	$ 3,957	$ 6,948	$ 7,622	$ 3,283
FCA	2,888	1,500	2,407	1,981
Student Council	832	1,555	1,408	979
Basketball Club	133	0	0	133
Cheerleaders	1,154	1,800	550	2,404
Volleyball	0	905	905	0
Basketball	262	1,238	1,237	263
Wrestling Club	107	0	0	107
Track Club	12	0	0	12
Golf Club	207	0	0	207
Media	779	0	0	779
Girls Tennis	0	230	0	230
Letter Jacket Club	650	0	0	650
Book Fair	482	1,147	525	1,104
Library Club	3,977	204	89	4,092
Music Club	285	108	108	285
Spelling Bee	675	510	505	680
Art Club	721	0	0	721
Jersey Club	53	0	0	53
Projector Fund	3,334	0	0	3,334
Greenhouse	387	0	0	387
Band	1,928	468	2,393	3
Band Rentals	30	309	270	69
Fund Raiser Club	7,584	7,159	7,382	7,361
Annual Club	12,048	4,140	2,768	13,420
Casino Club	1,837	0	0	1,837
Wall of Fame	47	0	0	47
Entrance Projects	1	75	0	76
Quest	414	0	0	414
Junior High CD	2,000	0	2,000	0
Total Wellington Junior High	46,784	28,296	30,169	44,911
Total Student Organization Funds	$ 298,499	$ 387,989	$ 425,242	$ 261,246

See Independent Auditor's Report.

Unified School District Number 353

Schedule 4

DISTRICT ACTIVITY FUNDS

SCHEDULE OF RECEIPTS, EXPENDITURES AND CASH BALANCES
REGULATORY BASIS
For the Year Ended June 30, 2023

	Beginning Unencumbered Cash	Cash Receipts	Cash Expenditures	Ending Unencumbered Cash
Gate receipts				
Wellington High School Athletics	$ 5,248	$ 112,356	$ 109,624	$ 7,980
Wellington Junior High School Athletics	16,341	12,319	16,078	12,582
Total Gate Receipts	$ 21,589	$ 124,675	$ 125,702	$ 20,562
School projects				
Wellington High School				
Incentives	$ 1,303	$ 9,257	$ 7,394	$ 3,166
PSAT/NMSQT	0	432	432	0
Building Rental	9,076	3,677	6,356	6,397
Returned Check	230	0	0	230
ACT Test Prep	20	2,010	2,010	20
Positive Behavior	895	2,681	2,518	1,058
Total Wellington High School	11,524	18,057	18,710	10,871
Wellington Junior High School				
Vendor Club	2,581	742	899	2,424
Interest	1,605	157	0	1,762
Building Rental	0	250	0	250
Wellington Lincoln Elementary				
Activities	1,529	2,675	3,383	821
Wellington Washington Elementary				
Activities	7,705	14,287	18,920	3,072
Wellington Kennedy Elementary				
Activities	9,400	19,059	21,192	7,267
Wellington Eisenhower Elementary				
Activities	4,252	34,132	34,665	3,719
Subtotal School Projects	27,072	71,302	79,059	19,315
User Fees				
Wellington High School				
Graphic Arts	206	0	0	206
Student Class	289	3,497	1,812	1,974
Student Overpay	183	587	401	369
Jewelry Class	0	168	0	168
Tech Repairs	15	1,374	0	1,389
Computer Graphics	822	660	372	1,110
Total Wellington High School	1,515	6,286	2,585	5,216

Wellington Unified School District Number 353

Schedule 4

DISTRICT ACTIVITY FUNDS

SCHEDULE OF RECEIPTS, EXPENDITURES
AND UNENCUMBERED CASH
REGULATORY BASIS
For the Year Ended June 30, 2023

	Beginning Unencumbered Cash	Cash Receipts	Cash Expenditures	Ending Unencumbered Cash
User Fees - continued				
Wellington Junior High School				
Enrollment	$ 180	$ 1,176	$ 952	$ 404
Drivers education	0	15,950	15,950	0
Chromebook Tech	212	2,635	2,427	420
Elem Enrollment	0	28	28	0
Total User Fees	392	19,789	19,357	824
Revolving accounts				
Special Ed Revolving account	137	472	474	135
Superintendent Revolving account	600	400	629	371
Food Service Revolving account	13	0	15	(2)
Century Connect - World Pay Report	2,264	16	1,386	894
Principal Revolving	13	1,487	1,446	54
Total User Fees	3,027	2,375	3,950	1,452
Sales Tax				
Wellington High School Sales Tax	64	11,637	11,555	146
Wellington Junior High School Sales Tax	16	116	0	131
Total district activity funds	$ 43,610	$ 129,562	$ 135,216	$ 37,956

See Independent Auditor's Report.

Unified School District Number 353

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
REGULATORY BASIS
For the Year Ended June 30, 2023

Federal Grantor/ Pass-through Grantor/ Program or Cluster Title	Federal CFDA Number	Revenues	Expenditures
U.S. Department of Education			
Passed-through Kansas Department of Education			
Special Ed Cluster			
Special Education - Grants to States Title VI	84.027	$ 412,034	$ 412,034
Special Education - Preschool Grant Title VI	84.173	18,645	18,645
		430,679	430,679
Title I - Grants to Local Educational Agencies	84.010	337,186	328,566
Carl Perkins	84.048	29,826	34,017
Student Support & Academic Enrichment Grants	84.424	27,131	16,216
Elementary & Secondary School Emergency Relief II	84.425	212,900	261,430
Elementary & Secondary School Emergency Relief III	84.425	0	1,256,610
Title II A - Improving Teacher Quality	84.367	65,040	65,040
		672,083	1,961,879
Total U.S. Department of Education		1,102,762	2,392,558
U.S. Department of Agriculture			
Passed-through Kansas Department of Education			
Child Nutrition Cluster			
School Breakfast Program	10.553	125,963	125,963
National School Lunch Program	10.555	529,368	529,368
Cash for Commodities	10.559	42,845	42,845
		698,176	698,176
Child and adult care food program	10.558	61,228	61,228
Fresh Fruit & Vegetables	10.582	28,857	28,857
		90,085	90,085
Total U.S. Department of Agriculture		788,261	788,261
U.S. Department of Health and Human Services			
Passed-through Kansas Department of Education			
KDHE K-12 Covid Testing Grant	93.323	154,441	57,230
AmeriCorps State Commission Support Grant	94.003	500	500
		154,941	57,730
Total Revenue and Expenditures of Federal Awards		$ 2,045,964	$ 3,238,549

The District did not provide federal awards to subrecipients for the year ended June 30, 2022

The accompanying notes are an integral part of this statement.

See Independent Auditor's Report.

Unified School District NO. 353

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the year ended June 30, 2023

NOTE A. BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (the schedule) includes the federal grant activity of Unified School District Number 353 under programs of the federal government for the year ended June 30, 2022. The information in this schedule is presented in accordance with the requirements of the Office of Management and Budget (OMB) *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 select portion of the operations of Unified School District Number 353, it is not intended to and does not present the summary of receipts, expenditures and unencumbered cash of Unified School District Number 353.

NOTE B. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported in the Schedule of Expenditures of Federal Awards are reported based upon the Kansas Municipal Audit and Accounting Guide.

NOTE C. NON-CASH ASSISTANCE, INSURANCE AND LOANS

The District did not receive or expend any Federal awards in the form of noncash assistance, insurance, loans or loan guarantees for the year ended June 30, 2023.

NOTE D. INDIRECT COST RATE

Unified School District Number 353 did not use the standard indirect cost rate of 10%.

SPECIAL REPORTS

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Certified Public Accountants

Harold K. Mayes, CPA
Jennifer L. Kettler, CPA
Lucille L. Hinderliter, CPA

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

Board of Education
Unified School District Number 353
Wellington, Kansas

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statement of Unified School District Number 353 of Wellington, Kansas of and for the year ended June 30, 2023, and the related notes to the financial statements, which comprise the District's regulatory basis financial statements, and have issued our report thereon dated January 31, 2024. The District prepares its financial statements on a regulatory basis of accounting which demonstrates compliance with *Kansas Municipal Audit and Accounting Guide*, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

Internal Control over Financial Reporting

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

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

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statement is free of 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 determination of financial statement amounts. 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.*

INPACT
INTERNATIONAL NETWORK OF PROFESSIONAL ACCOUNTANTS
AFFILIATE

Purpose of this Report

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

Harold K. Mayes Jr

Harold K. Mayes Jr CPA
Agler & Gaeddert, Chartered
Ottawa, Kansas
January 31, 2024

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

Board of Education
Unified School District Number 353
Wellington, Kansas

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Unified School District Number 353 of Wellington, Kansas compliance with the types of compliance requirements described 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 auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, Wellington Unified School District Number 353 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 standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller 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 Unified School District Number 353 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 Unified School District Number 353's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to Unified School District Number 353's federal programs.

Auditor's 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 Unified School District Number 353'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 Wellington Unified School District Number 353's compliance with the requirements of each major federal program as a whole.

INPACT
INTERNATIONAL NETWORK OF PROFESSIONAL ACCOUNTANTS
AFFILIATE

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.

- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Unified School District Number 353'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 Unified School District Number 353'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 Unified School District Number 353's internal control over compliance. Accordingly, no such opinion is expressed.

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

Report on Internal Control over Compliance

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

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

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

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

Harold K. Mayes Jr

Harold K. Mayes Jr CPA
Agler & Gaeddert, Chartered
Ottawa, Kansas
January 31, 2024

Unified School District Number 353

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
REGULATORY BASIS
For the Year Ended June 30, 2023

SUMMARY OF AUDITOR'S RESULTS

Financial Statements

Type of report the auditor issued on whether the financial statement audited was prepared in accordance with GAAP	Adverse
Type of report the auditor issued on whether the financial statement audited was prepared in accordance with regulatory basis	Unmodified
Internal control over financial reporting:	
Material weaknesses identified?	No
Significant deficiencies identified not considered to be material weaknesses:	None noted
Noncompliance material to financial statements noted?	No

Federal Awards

Internal control over major programs:	
Material weaknesses identified?	No
Significant deficiencies identified not considered to be material weaknesses:	None noted
Type of auditor's report issued on compliance for major programs:	Unmodified
Any audit findings disclosed that are required to be reported in accordance with U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost principles, and Audit Requirements for Federal awards	No

Identification of major programs:

CFDA Number	Name of Federal Program or Cluster	Amount
U.S. Department of Education		
84.425	Elementarty & Secondary School Emergency Relief II	$ 261,430
84.425	Elementarty & Secondary School Emergency Relief III	1,256,610
84.010	Cash for Commodities	328,566
	Total	$ 1,846,606
Dollar threshold used to distinguish between Type A and Type B programs		$ 750,000
Auditee qualified as a low-risk auditee?		No