Chase County Unified School District No. 284
Chase County, Kansas

Regulatory Basis Financial Statement
and Independent Auditors' Report
Year Ended June 30, 2023

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Chase County U.S.D. 284
Chase County, Kansas

Regulatory Basis Financial Statement
Year Ended June 30, 2023

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Cindy Jensen
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Independent Auditors' Report

Board of Education
Chase County Unified School District No. 284
Cottonwood Falls, Ks. 66845

Adverse and Unmodified Opinions
I have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Unified School District No. 284, Chase County, Kansas, a municipality, as of and for the year ended June 30, 2023 and the related notes to the financial statement.

Adverse Opinion on the U.S. Generally Accepted Accounting Principles
In my opinion, because of the significance of the matter discussed in the Basis for Adverse Opinion and Unmodified Opinions section of my report, 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 No.284, Chase County, Kansas, as of June 30, 2023, or the changes in its financial position or cash flows for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting
In my opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of Unified School District No. 284, Chase County, Kansas, as of June 30, 2023, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the Kansas Municipal Audit and Accounting Guide described in Note 1.

Basis for Adverse Opinion and Unmodified Opinions
I conducted my audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the Kansas Municipal Audit and Accounting Guide. My responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statement section of our report. I am required to be independent of Unified School District No. 284, Chase County, Kansas, and to meet my other ethical responsibilities, in accordance with the relevant ethical requirements relating to my audit. I believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for my adverse and unmodified audit opinions.

Matter Giving Rise to Adverse Opinion on U.S. Generally Accepted Accounting Principles As discussed in Note 1 of the financial statement, the financial statement is prepared by Unified School District No. 284, Chase County, 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 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Responsibilities of Management for the Financial Statement
Management is responsible for the preparation and fair presentation of this financial statement in accordance with the Kansas Municipal Audit and Accounting Guide as described in Note 1 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 statement in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

In preparing the financial statement, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Unified School District No. 284, Chase County's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibility for the Audit of the Financial Statement

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

In performing an audit in accordance with GAAS, we:

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statement.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Unified School District No. 284, Chase County's" internal control. Accordingly, no such opinion is expressed.
- evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statement.
- conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Unified School District No. 284, Chase County's ability to continue as a going concern for a reasonable period of time.

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

Regulatory – Required Supplementary Information

My audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement), as a whole. The summary of regulatory basis expenditures – actual and budget, individual fund schedules of regulatory basis receipts and expenditures – actual and budget, agency funds summary of receipts and disbursements, and district activity funds schedule of receipts and expenditures (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, they are required to be presented under the provisions of the Kansas Municipal Audit and Accounting Guide. The supplementary 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 itself, and other addition procedures in accordance with auditing standards generally accepted in the United States of America. In my opinion, information is fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

Cindy Jensen CPA

Cindy Jensen, CPA
December 5, 2023

Unified School District No. 284
Chase County, Kansas

Summary Statement of Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis
For the Year Ended June 30, 2023

	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
General Funds						
General	$ 0	$ 3,583,054	$ 3,583,054	$ 0	$ 0	$ 0
Supplemental General	53,465	1,085,216	1,083,078	55,603	0	55,603
Special Purpose Funds						
Pre-K At Risk	0	35,000	35,000	0	0	0
At Risk	29,410	364,735	336,713	57,432	0	57,432
Bilingual	0	1,000	1,000	0	0	0
Virtual	0	10,000	1,060	8,940	0	8,940
Capital Outlay	590,170	952,371	762,781	779,760	0	779,760
Food Service	82,040	269,858	253,330	98,568	0	98,568
Professional Development	16,456	1,167	7,714	9,909	0	9,909
Special Education	358,067	655,212	657,255	356,024	0	356,024
Vocational Education	0	143,000	143,000	0	0	0
KPERS Retirement	0	426,674	426,674	0	0	0
Contingency Reserve	100,000	0	0	100,000	0	100,000
Textbook Rental	255,386	71,372	70,399	256,359	0	256,359
Federal Grants	(7,050)	348,299	368,526	(27,277)	0	(27,277)
Kaltenbacher & Misc Grants	41,877	85,656	85,595	41,938	0	41,938
District Activity Funds	63,709	115,816	111,475	68,050	0	68,050
Bond & Interest Fund					0	
Bond & Interest	1,304,207	1,049,169	1,027,513	1,325,863	0	1,325,863
Total Reporting Entity					0	
(Excluding Agency Fund	$ 2,887,737	$ 9,197,599	$ 8,954,167	$ 3,131,169	$ 0	$ 3,131,169

District Checking	$ 323,081
District Petty Cash Account	800
Chase Co Jr/Sr High School	69,711
Chase Co Elementary School	36,182
Kansas Municipal Investment Pool	2,793,081
Total Cash & Investments	3,222,855
Less: Agency Funds per Schedule 3	(91,686)
Total Reporting Entity (Excluding Agency Funds)	$ 3,131,169

The accompanying notes are an integral part of this statement.

Note 1 – Summary of Significant Accounting Policies

Municipal Financial Reporting Entity

Chase County Unified School District No. 284 was organized in accordance with State statutes to provide a system of public education to elementary through high school students. The District is a municipal corporation governed by an elected seven-member board of education. The District's financial statement does not include any related municipal entities.

Regulatory Basis of Funds

The accounts of the District are organized and operated on the basis of funds, which are used to record the District's financial transactions. A fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts. Cash and other financial resources are recorded together with all related expenditures. A fund is used to segregate specific activities and for the purpose of attaining certain objectives in accordance with special regulations, restrictions, or limitations. The following types of funds comprise the financial activities of the District.

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

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

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

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

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

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

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

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

Note 2 – Stewardship, Compliance, and Accountability

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 & 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 of the proposed budget and notice of public hearing on the budget on or before August 5th.
3. Public hearing on or before August 15th, but at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25th.

If the municipality is holding a revenue neutral rate hearing, the budget timeline for adoption of the final budget has been adjusted to on or before September 20th. The municipality held a revenue neutral rate hearing for this year.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in 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. There were no such amendments this year.

After the above procedures have been followed, the Kansas State Board of Education computes what the maximum legal general fund budget of operating expenses can be. For the fiscal year ended June 30, 2023, the State calculation of the legal maximum general fund budget was $3,518,101 and the supplemental general fund was $1,083,103. In accordance with Kansas statutes, a district will be penalized state aid equal to the amount expended in excess of the computed statutory limitation plus any qualifying budget credits.

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 statements are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

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

A legal operating budget is not required for capital project funds, trust funds, and certain other special purpose funds as noted in the presentation of the appropriate Schedule 2. Spending in funds, which are not subject to the legal annual operating budget requirement, is controlled by federal regulations, other statutes, or by use of internal spending limits established by the governing body.

Property Tax Receipts

The determination of assessed valuation and the collection of property taxes for all political subdivisions in the state of Kansas are the responsibility of the various counties. The County Appraiser annually determines assessed valuation and the County Clerk spreads the annual assessment onto the tax rolls. The County Treasurer is the tax collection agent for all taxing entities within the county. Property taxes are levied by the Kansas counties in which the School District resides on November 1 and are payable in 2 installments on December 20 and May 10 of the subsequent year. The counties collect and distribute in the succeeding year all property taxes collected for the District.

Note 2 – Stewardship, Compliance, and Accountability (Cont.)

Use of Estimates

The preparation of a financial statement in conformity with the regulatory basis of accounting requires management to make estimates and assumptions that affect the reported amounts of cash receipts, expenditures, and cash and unencumbered cash balances at the date of the financial statement. Accordingly, actual results could differ from those estimates.

Compliance with Finance-Related Legal and Contractual Obligations

References made herein to statutes are not intended as interpretations of law but are offered for consideration of the Director of Accounts and Reports, and interpretation by the legal representative of the District.

K.S.A. 9-1402 requires that the district deposits be adequately secured at all times. The District deposits were undersecured for short times during the year.

Management is not aware of any other regulatory violations for the period covered by the audit.

Note 3 – Deposits and Investments

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

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

Concentration of Credit Risk

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

Custodial Credit Risk – Deposits

The risk that in the event of a bank failure, the District's deposits may not be entirely 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 of Topeka, except during designated peak periods when required coverage is 50%. The District has no designated peak periods. All deposits were legally secured at June 30, 2023.

At June 30, 2023, the District's carrying amount of deposits, including certificates of deposit was $429,774 and the bank balance was $823,057. The bank balance was held by one bank resulting in a concentration of credit risk. Of the bank balance, $357,347 was covered by FDIC insurance, and $465,710 was collateralized with securities held by the pledging financial institutions' agents in USD 284's name.

Note 3 – Deposits and Investments (Cont)

Custodial Credit Risk – Investments

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

At June 30, 2023, the District had $2,793,081 invested in the State's municipal investment pool with maturities of less than one year. The municipal investment pool is under the oversight of the Pooled Money Investment Board. The Board is comprised of the State Treasurer and four additional members appointed by the State Governor. The Board reports annually to the Kansas Legislature. State pooled monies may be invested in direct obligations of, or obligations that are insured as to principal and interest, by the U.S. government or any agency thereof, with maturities up to four years. No more than 10% of those funds may be invested in mortgage-backed securities. In addition, the State pool may invest in repurchase agreements with Kansas banks or with primary government securities dealers.

Note 4 – 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 laws establish and amend 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 S Kansas St. Suite 100, Topeka, Ks. 66603) or by calling 1-888-275-5737.

Contributions

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

State law provides that the employer contribution rates for KPERS 1, KPERS 2, and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate and the statutory contribution rate (not including the 1.0% contribution rate for the Death and Disability Program) was 14.83% and 13.33%, respectively, for the fiscal year ended June 30, 2022. The actuarially determined employer contribution rate and the statutory contribution rate was 13.88% and 13.11%, respectively, for the fiscal year ended June 30, 2023.

Note 4 – Defined Benefit Pension Plan (Cont.)

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

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

The 2021 Legislature passed House Bill 2405, which authorizes the State of Kansas to issue bonds with net proceeds of $500 million to fund a portion of the School unfunded actuarial liability. Senate Bill 159 recertified the State/School contribution rates for Fiscal Years 2022 and 2023. Fiscal Year 2022 was recertified from 14.09% to 13.33% and Fiscal Year 2023 from 13.86% to 13.11%. The bond proceeds were received by KPERS on August 26, 2021. The 2022 Legislature passed Senate Bill 421, which authorized the State of Kansas to transfer $1.125 billion from the State General Fund directly to KPERS in Fiscal Years 2022 and 2023. The first $253.9 million pays off the outstanding accounts receivable for KPERS-School employer contributions withheld in Fiscal Year 2017 and Fiscal Year 2019, discussed previously, while the remaining $871.1 million is applied to the KPERS-School unfunded actuarial liability. In Fiscal Year 2022, $600 million was transferred to KPERS. In Fiscal Year 2023, Senate Bill 421 authorizes two additional transfers which total $271 million.

The State of Kansas is required to contribute the statutory required employer 's share except for retired District employees. The District is responsible for the employer's portion of the cost for retired District employees. The District received and remitted amounts equal to the statutory contribution rate, which totaled $426,674 for the year ended June 30, 2023.

Net Pension Liability

At June 30, 2023, the District's proportionate share of the collective net pension liability reported by KPERS was $3,860,737. The net pension liability was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2021, which was rolled forward to June 30, 2022. The District's proportion of the net pension liability was based on the ratio of the District's contributions to KPERS, relative to the total employer and non-employer contributions of the State/School subgroup within KPERS for the fiscal year ended June 30, 2022. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in 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 www.kpers.org or can be obtained as described above.

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Note 5 – Other Long-Term Obligations from Operations

Compensated Absences

The District's policies for certified staff under the master agreement allow for sick leave and personal leave. At the beginning of each school year, each certified staff member is credited with 7 days of sick leave. The unused portion of sick leave shall accumulate from year to year to a maximum of 40 days. The 40 days are in addition to the 10 days sick/discretionary leave credited at the beginning of each year. After accumulating 40 days of sick leave, the 10 current unused sick leave days granted for that year will be remunerated at the rate of $25 per day. Upon retirement, $25 reimbursement per day will be granted for unused sick leave if the employee has been in the District fifteen years or more and is eligible for retirement under KPERS. At the beginning of each school year, each certified staff member is also credited with 3 days of discretionary leave. The unused portion of discretionary leave shall accumulate from year to year as sick leave and be included in the maximum 40 days accumulation of sick leave.

The District's policies for classified staff under the handbook allow for sick leave, personal leave, and vacation leave. Each twelve-month classified employee shall be granted annually twelve days of sick leave which may be accumulated to a total of fifty days. Custodial and clerical employees not on a twelve-month contract, bus drivers, and lunchroom employees shall be granted annually ten days of sick leave which may be accumulated to a total of fifty days. Classified personnel are also granted two days of personal leave per year. Unused personal leave may be carried over annually, not to exceed five days. Accumulated personal leave in excess of five days will be compensated at a rate equal to 50% of the employee's compensation rate at the end of the contract year. Classified full-time employees on a twelve-month contract will be granted paid vacation time based upon years of service. All days from the previous year must be used by June 30th of the following year or the time will be lost.

The District has also established a sick leave bank for certified and administrator/classified staff members. At the beginning each school year, each staff member has the option of donating a maximum of 2 days of their sick leave to the Sick Leave bank. The maximum number of unused days in the Sick Leave bank shall be 165 days. When a donor member leaves the District, his/her days are withdrawn from the Sick Leave bank. Only those who donate days are eligible to draw unused days from the bank upon application and approval by the screening committee.

The District recognizes these benefits as paid; therefore, no provision for accumulated leave has been made in these financial statements. Compensated absence payments are made from the fund that corresponds to the employee's duties.

Other Post-Employment Benefits

As provided by K.S.A.12-5040, the District allows retirees to participate in the group health insurance plan. The District pays a portion of the premium for each eligible retiree and the retiree is responsible for the balance. Any remaining subsidy to retirees due to the plan's level premium structure has not been quantified in this financial statement.

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

Death & 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.

Note 6 – I.R.C. Section 125 Flexible Benefit Plan

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 are eligible to participate in the Plan beginning the first day of the month following their employment. Each participant may elect to reduce his or her salary by an elected amount per month to purchase benefits offered through the Plan. In addition, the District contributes $590 per month to the fringe benefit package for health insurance for full-time employees.

Note 7 – 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; and natural disasters for which the District carries commercial insurance. Insurance claims for the preceding 3 years have not exceeded insurance coverage. There were no significant reductions in insurance coverage from coverage in prior years.

Note 8 – Transfers

Transfers between budgetary funds are for the purpose of shifting resources from the fund legally required to receive the revenue to the fund authorized to expend the revenues. Operating transfers during the fiscal year ended June 30, 2023 consisted of the following:

Transfer from:	Transfer to:	Authority	Amount
General	Virtual	72-5167	$10,000
General	Food Service	72-5167	26,100
General	Pre-K At Risk	72-5167	35,000
General	At Risk	72-5167	276,707
General	Special Ed	72-5167	537,453
General	Vocational Ed	72-5167	13,980
General	Textbook	72-5167	39,635
General	Capital Outlay	72-5143	50,000
Supplemental Gen	Special Ed	72-5143	117,759
Supplemental Gen	Vocational Ed	72-5143	125,000
Supplemental Gen	At Risk	72-5143	88,028
Supplemental Gen	Bilingual	72-5143	1,000

Note 9 – Contingencies

The District receives significant financial assistance for 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.

Note 10 – General Long-Term Debt

General Obligation Bonds - The District issued General Obligation bonds Series 2016 in December 2016 in the amount of $9,480,000, and again in March 2017 the District issued General Obligation bonds Series 2017 in the amount of $2,520,000. These bond issues are to provide the funding source to make additions and renovations to both attendance centers in the District. The first interest payment was made on March 1, 2018 with semi-annual interest and principal payments due until the final payment scheduled September 1, 2032. Bond payments are levied and paid from the Bond & Interest fund.

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

	Interest Rate	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning	Additions	Reductions/ Payments	Balance End of Yr	Interest Paid
General Obligation Bonds:									
Series 2016	3-4%	12/29/2016	$ 9,480,000	9/1/2032	$9,480,000	$0	$620,000	$8,860,000	$295,313
Series 2017	4%	3/1/2017	2,520,000	9/1/2022	110,000	0	110,000	0	2,200
Financing Leases									
Konica Minolta	0%	1/31/2023	120,085	1/31/2028	0	120,085	10,007	110,078	0
Total contractual indebtedness					$9,590,000	$120,085	$740,007	$8,970,078	$297,513

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

	Ser 2016 Principal	Ser 2016 Interest	Ser 2016 Total	Konica Principal
2024	$ 745,000	$ 274,837	$ 1,019,837	24,017
2025	775,000	252,038	1,027,038	24,017
2026	805,000	228,337	1,033,337	24,017
2027	835,000	203,738	1,038,738	24,017
2028	865,000	178,237	1,043,237	14,010
2029-2033	4,835,000	450,794	5,285,794	0
Total Principal & Interest	$ 8,860,000	$ 1,587,981	$ 10,447,981	$ 110,078

Note 11 – SPARK & ESSER

The CARES Act included Elementary and Secondary School Emergency Relief (ESSER) Funds for K-12 schools. The ESSER grants will provide school districts with emergency relief funds to address the impact COVID19 has had on elementary and secondary schools. It is being allocated to the District's in three phases, ESSER I, II, and III. The ESSER I under the Cares Act began in March 2020, the ESSER II under the CRRSA Act began in December 2020, and the ESSER III under the ARP Act began in March 2021. The District was allocated $36,758 for ESSER I, $157,157 for ESSER II, and $352,952 for ESSER III. Additional ESSER funds will be distributed for special education. As of June 30, 2023 the District had spent $36,758 of ESSER I, $157,157 of ESSER II, and $168,926 of ESSER III Funds.

Note 12 – Tornado

Various district facilities experienced significant damage due to an April 19, 2023 tornado. Insurance coverage is maintained and the district anticipates all losses to be covered.

Note 13 – Subsequent Events

Management has evaluated the effects on the financial statement of subsequent events occurring through the date of this report, which is the date that the financial statement was available to be issued.

Regulatory – Required Supplementary Information

Unified School District No. 284
Chase County, Kansas

Schedule 1

Schedule of Expenditures-Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2023

Funds	Certified Budget	Adjustment to Comply with Legal Max	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
General Funds						
General	$3,576,349	$ (58,248)	$ 64,953	$ 3,583,054	$ 3,583,054	$ 0
Supplemental General	1,083,103	0	0	1,083,103	1,083,078	(25)
Special Purpose Funds						
Pre-K At Risk	35,000			35,000	35,000	0
At Risk	375,326			375,326	336,713	(38,613)
Bilingual	1,000			1,000	1,000	0
Virtual	31,800			31,800	1,060	(30,740)
Capital Outlay	941,000			941,000	762,781	(178,219)
Food Service	278,000			278,000	253,330	(24,670)
Professional Development	18,924			18,924	7,714	(11,210)
Special Education	776,500			776,500	657,255	(119,245)
Vocational Education	143,000			143,000	143,000	0
KPERS Retirement	450,001			450,001	426,674	(23,327)
Bond & Interest Fund						
Bond & Interest	1,029,012			1,029,012	1,027,513	(1,499)

See accompanying Auditors' report.

Unified School District No. 284
Chase County, Kansas

Schedule 2-A

Schedule of Receipts and Expenditures-Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2023

GENERAL FUND

	Current Year		
	Actual	Budget	Variance Over (Under)
Receipts:			
State Aid	$ 3,080,648	$ 3,093,349	$ (12,701)
Special Ed Pass Through	437,453	483,000	(45,547)
Reimbursements	64,953	0	64,953
Total Receipts	3,583,054	3,576,349	6,705
Expenditures			
Instruction	1,661,413	1,747,744	(86,331)
Student Support	18,339	81,698	(63,359)
Instructional Support	33,047	33,470	(423)
General Administration	176,046	176,162	(116)
School Administration	154,201	153,500	701
Operations & Maintenance	179,945	167,705	12,240
Transportation	371,188	342,563	28,625
Operating Transfers	988,875	873,507	115,368
Adjustment to Comply with Legal Max	0	(58,248)	58,248
Total legal general fund budget	3,583,054	3,518,101	64,953
Adjustment for qualifying budget credits	0	64,953	(64,953)
Total Expenditures	3,583,054	$ 3,583,054	$ 0
Receipts Over (Under) Expenditures	0		
Unencumbered Cash, July 1	0		
Unencumbered Cash, June 30	0		

See accompanying Auditors' report.

Unified School District No. 284
Chase County, Kansas

Schedule 2-B

Schedule of Receipts and Expenditures-Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2023

SUPPLEMENTAL GENERAL FUND

	Current Year		
	Actual	Budget	Variance Over (Under)
Receipts:			
County Tax Receipts	$ 1,085,216	$ 1,029,638	$ 55,578
State Aid	0	0	0
Other Receipts	0	0	0
Total Receipts	1,085,216	1,029,638	55,578
Expenditures			
Instruction	230,277	229,920	357
Student Support	37,872	38,183	(311)
General Administration	123,064	126,000	(2,936)
School Administration	197,659	199,000	(1,341)
Operations & Maintenance	162,419	139,000	23,419
Operating Transfers	331,787	351,000	(19,213)
Adjustment to Comply with Legal Max	0	0	0
Total legal supplemental general fund budget	1,083,078	1,083,103	(25)
Adjustment for qualifying budget credits	0	0	0
Total Expenditures	1,083,078	$ 1,083,103	$ (25)
Receipts Over (Under) Expenditures	2,138		
Unencumbered Cash, July 1	53,465		
Unencumbered Cash, June 30	$ 55,603		

See accompanying Auditors' report.

Unified School District No. 284
Chase County, Kansas

Schedule 2-C

Schedule of Receipts and Expenditures-Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2023

PRE-K AT RISK

	Current Year		
	Actual	Budget	Variance Over (Under)
Receipts:			
Other Receipts	$ 0	$ 0	$ 0
Operating Transfers	35,000	35,000	0
Total Receipts	35,000	35,000	0
Expenditures			
Instruction	35,000	35,000	0
Student Support	0	0	0
Total Expenditures	35,000	$ 35,000	$ 0
Receipts Over (Under) Expenditures	0		
Unencumbered Cash, July 1	0		
Unencumbered Cash, June 30	$ 0		

See accompanying Auditors' report.

Unified School District No. 284
Chase County, Kansas

Schedule 2-D

Schedule of Receipts and Expenditures-Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2023

AT RISK

	Current Year		
	Actual	Budget	Variance Over (Under)
Receipts:			
Other Receipts	$ 0	$ 0	$ 0
Operating Transfers	364,735	364,707	28
Total Receipts	364,735	364,707	28
Expenditures			
Instruction	311,778	350,565	(38,787)
Student Support	24,935	24,761	174
Total Expenditures	336,713	$ 375,326	$ (38,613)
Receipts Over (Under) Expenditures	28,022		
Unencumbered Cash, July 1	29,410		
Unencumbered Cash, June 30	$ 57,432		

See accompanying Auditors' report.

Unified School District No. 284
Chase County, Kansas

Schedule 2-E

Schedule of Receipts and Expenditures-Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2023

BILINGUAL

	Current Year		
	Actual	Budget	Variance Over (Under)
Receipts:			
Other Receipts	$ 0	$ 0	$ 0
Operating Transfers	1,000	1,000	0
Total Receipts	1,000	1,000	0
Expenditures			
Instruction	1,000	1,000	0
Student Support	0	0	0
Total Expenditures	1,000	$ 1,000	$ 0
Receipts Over (Under) Expenditures	0		
Unencumbered Cash, July 1	0		
Unencumbered Cash, June 30	$ 0		

See accompanying Auditors' report.

Unified School District No. 284
Chase County, Kansas

Schedule 2-F

Schedule of Receipts and Expenditures-Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2023

VIRTUAL

	Current Year		
	Actual	Budget	Variance Over (Under)
Receipts:			
Other Receipts	$ 0	$ 0	$ 0
Operating Transfers	10,000	31,800	(21,800)
Total Receipts	10,000	31,800	(21,800)
Expenditures			
Instruction	1,060	31,800	(30,740)
Student Support	0	0	0
Total Expenditures	1,060	$ 31,800	$ (30,740)
Receipts Over (Under) Expenditures	8,940		
Unencumbered Cash, July 1	0		
Unencumbered Cash, June 30	$ 8,940		

See accompanying Auditors' report.

Unified School District No. 284
Chase County, Kansas

Schedule 2-G

Schedule of Receipts and Expenditures-Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2023

CAPITAL OUTLAY

	Current Year		
	Actual	Budget	Variance Over (Under)
Receipts:			
County Tax Receipts	$ 510,534	$ 491,192	$ 19,342
Other Receipts	391,837	0	391,837
Operating Transfers	50,000	0	50,000
Total Receipts	952,371	491,192	461,179
Expenditures			
Instruction	224,627	219,000	5,627
Operations & Maintenance	298,456	302,000	(3,544)
Transportation	19,999	50,000	(30,001)
Site Improvement	219,699	370,000	(150,301)
Other	0	0	0
Total Expenditures	762,781	$ 941,000	$ (178,219)
Receipts Over (Under) Expenditures	189,590		
Unencumbered Cash, July 1	590,170		
Unencumbered Cash, June 30	$ 779,760		

See accompanying Auditors' report.

Unified School District No. 284
Chase County, Kansas

Schedule 2-H

Schedule of Receipts and Expenditures-Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2023

FOOD SERVICE

	Current Year		
	Actual	Budget	Variance Over (Under)
Receipts:			
Student & Adult Sales	$ 86,535	$ 72,999	$ 13,536
State Aid	2,120	1,384	736
Federal Aid	154,319	83,963	70,356
Other	784	1,200	(416)
Operating Transfers	26,100	40,000	(13,900)
Total Receipts	269,858	199,546	70,312
Expenditures			
Food Service Operation	253,330	278,000	(24,670)
Other	0	0	0
Total Expenditures	253,330	$ 278,000	$ (24,670)
Receipts Over (Under) Expenditures	16,528		
Unencumbered Cash, July 1	82,040		
Unencumbered Cash, June 30	$ 98,568		

See accompanying Auditors' report.

Unified School District No. 284
Chase County, Kansas

Schedule 2-I

Schedule of Receipts and Expenditures-Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2023

PROFESSIONAL DEVELOPMENT

	Current Year		
	Actual	Budget	Variance Over (Under)
Receipts:			
Operating Transfers	$ 0	$ 0	$ 0
Other Receipts	1,167	2,468	(1,301)
Total Receipts	1,167	2,468	(1,301)
Expenditures			
Instructional Staff Support	1,456	0	1,456
Other	6,258	18,924	(12,666)
Total Expenditures	7,714	$ 18,924	$ (11,210)
Receipts Over (Under) Expenditures	(6,547)		
Unencumbered Cash, July 1	16,456		
Unencumbered Cash, June 30	$ 9,909		

See accompanying Auditors' report.

Unified School District No. 284
Chase County, Kansas

Schedule 2-J

Schedule of Receipts and Expenditures-Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2023

SPECIAL EDUCATION

	Current Year		
	Actual	Budget	Variance Over (Under)
Receipts:			
Other Receipts	$ 0	$ 0	$ 0
Operating Transfers	655,212	685,000	(29,788)
Total Receipts	655,212	685,000	(29,788)
Expenditures			
Instruction	619,575	705,000	(85,425)
Transportation	37,680	71,500	(33,820)
Total Expenditures	657,255	$ 776,500	$ (119,245)
Receipts Over (Under) Expenditures	(2,043)		
Unencumbered Cash, July 1	358,067		
Unencumbered Cash, June 30	$ 356,024		

See accompanying Auditors' report.

Unified School District No. 284
Chase County, Kansas

Schedule 2-K

Schedule of Receipts and Expenditures-Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2023

VOCATIONAL EDUCATION

	Current Year		
	Actual	Budget	Variance Over (Under)
Receipts:			
Other Receipts	$ 4,020	$ 18,000	$ (13,980)
Operating Transfers	138,980	125,000	13,980
Total Receipts	143,000	143,000	0
Expenditures			
Instruction	143,000	143,000	0
Other	0	0	0
Total Expenditures	143,000	$ 143,000	$ 0
Receipts Over (Under) Expenditures	0		
Unencumbered Cash, July 1	0		
Unencumbered Cash, June 30	$ 0		

See accompanying Auditors' report.

Unified School District No. 284
Chase County, Kansas

Schedule 2-L

Schedule of Receipts and Expenditures-Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2023

KPERS RETIREMENT

	Current Year		
	Actual	Budget	Variance Over (Under)
Receipts:			
Other Receipts	$ 0	$ 0	$ 0
State Receipts	426,674	450,001	(23,327)
Total Receipts	426,674	450,001	(23,327)
Expenditures			
KPERS retirement	426,674	450,001	(23,327)
Other	0	0	0
Total Expenditures	426,674	$ 450,001	$ (23,327)
Receipts Over (Under) Expenditures	0		
Unencumbered Cash, July 1	0		
Unencumbered Cash, June 30	$ 0		

See accompanying Auditors' report.

Unified School District No. 284
Chase County, Kansas

Schedule 2-M

Schedule of Receipts and Expenditures-Actual
Regulatory Basis
For the Year Ended June 30, 2023

CONTINGENCY RESERVE

	Current Year Actual
Receipts:	
Other Receipts	$ 0
Operating Transfers	0
Total Receipts	0
Expenditures	
Instruction	0
Transportation	0
Total Expenditures	0
Receipts Over (Under) Expenditures	0
Unencumbered Cash, July 1	100,000
Unencumbered Cash, June 30	$ 100,000

See accompanying Auditors' report.

Unified School District No. 284
Chase County, Kansas

Schedule 2-N

Schedule of Receipts and Expenditures-Actual
Regulatory Basis
For the Year Ended June 30, 2023

TEXTBOOK RENTAL

	Current Year Actual
Receipts:	
Rental fees & books	$ 31,737
Operating Transfers	39,635
Total Receipts	71,372
Expenditures	
Instruction	70,399
Other	0
Total Expenditures	70,399
Receipts Over (Under) Expenditures	973
Unencumbered Cash, July 1	255,386
Unencumbered Cash, June 30	$ 256,359

See accompanying Auditors' report.

Unified School District No. 284
Chase County, Kansas

Schedule 2-O

Schedule of Receipts and Expenditures-Actual
Regulatory Basis
For the Year Ended June 30, 2023

FEDERAL GRANTS

	Title I	Title IIA	Title IV	ESSER	REAP	KSDE grant	Total Federal Grants
Receipts:							
Federal Aid	$ 52,321	$ 11,720	$ 12,660	$170,500	$ 30,208	$ 70,890	$348,299
Other	0	0	0	0	0	0	0
Total Receipts	52,321	11,720	12,660	170,500	30,208	70,890	348,299
Expenditures							
Program expenditures	52,321	11,720	12,660	179,100	0	82,517	338,318
REAP funds	0	0	0	0	30,208		30,208
Total Expenditures	52,321	11,720	12,660	179,100	30,208	82,517	368,526
Receipts Over (Under) Expenditure	0	0	0	(8,600)	0	(11,627)	(20,227)
Unencumbered Cash, July 1	0	0	0	2,300	0	(9,350)	(7,050)
Unencumbered Cash, June 30	$ 0	$ 0	$ 0	$ (6,300)	$ 0	$ (20,977)	$ (27,277)

See accompanying Auditors' report.

Unified School District No. 284
Chase County, Kansas

Schedule 2-P

Schedule of Receipts and Expenditures-Actual
Regulatory Basis
For the Year Ended June 30, 2023

KALTENBACHER AND MISCELLANEOUS GRANTS

	Current Year Actual
Receipts:	
Contributions	$ 85,656
Other Receipts	0
Total Receipts	85,656
Expenditures	
Grant expenditures	85,595
Other	0
Total Expenditures	85,595
Receipts Over (Under) Expenditures	61
Unencumbered Cash, July 1	41,877
Unencumbered Cash, June 30	$ 41,938

See accompanying Auditors' report.

Unified School District No. 284
Chase County, Kansas

Schedule 2-Q

Schedule of Receipts and Expenditures-Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2023

BOND AND INTEREST

	Current Year		
	Actual	Budget	Variance Over (Under)
Receipts:			
County Tax Receipts	$ 1,049,169	$ 1,013,610	$ 35,559
Other Receipts	0	0	0
Total Receipts	1,049,169	1,013,610	35,559
Expenditures			
Principal, Interest, and fees	1,027,513	1,029,012	(1,499)
Other	0	0	0
Total Expenditures	1,027,513	$ 1,029,012	$ (1,499)
Receipts Over (Under) Expenditures	21,656		
Unencumbered Cash, July 1	1,304,207		
Unencumbered Cash, June 30	$ 1,325,863		

See accompanying Auditors' report.

Unified School District No. 284
Chase County, Kansas

Schedule 3

Schedule of Receipts and Disbursements
Regulatory Basis
For the Year Ended June 30, 2023

AGENCY FUNDS

	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Chase County High School/Middle				
Class of 2026	$ 642	$ 4,883	$ 2,632	$ 2,893
Class of 2025	3,845	11,936	8,577	7,204
Class of 2024	4,612	9,441	8,139	5,914
Class of 2023	2,000	383	2,383	0
FBLA	5,122	15,851	13,267	7,706
FCA	703	32	276	459
Cheerleaders	3,380	14,223	13,309	4,294
TSA	130	0	0	130
Kay Club	2,107	5,852	6,316	1,643
National Honor Society	929	2,169	2,289	809
Newspaper	166	0	166	0
Pompon	1,881	3,764	3,506	2,139
Quill & Scroll	492	271	191	572
Spanish Club	909	479	141	1,247
Student Council	1,114	5,469	4,749	1,834
Yearbook	2,055	0	2,055	0
Prin/counselor	1,571	481	353	1,699
Sales tax	0	5,785	5,785	0
Middle School Kay	1,827	4,202	4,236	1,793
Middle School Stuco	670	0	255	415
CCES Sales tax	0	4	3	1
Total Student Organizations	34,155	85,225	78,628	40,752
Insurance Clearing	4,373	29,195	30,460	3,108
Recreation Commission	38,654	192,429	183,257	47,826
Total Agency Funds	$ 77,182	$ 306,849	$ 292,345	$ 91,686

See accompanying Auditors' report.

Unified School District No. 284
Chase County, Kansas

Schedule 4

Schedule of Receipts and Expenditures, and Unencumbered Cash
Regulatory Basis
For the Year Ended June 30, 2023

DISTRICT ACTIVITY FUNDS

	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Gate Receipts/Athletics						
CCHS/CCMS	$ 6,164	$ 57,593	$ 55,982	$ 7,775	$ 0	$ 7,775
	6,164	57,593	55,982	7,775	0	7,775
School Projects						
Photo Fund	2,911	1,634	1,636	2,909	0	2,909
CCHS/CCMS						
Ag	10,000	1,423	1,029	10,394	0	10,394
Honors Banquet	599	6,500	2,372	4,727	0	4,727
Musical	2,555	1,336	381	3,510	0	3,510
Voices	1,664	6,924	7,510	1,078	0	1,078
Newspaper	166	0	0	166	0	166
Yearbook	2,055	32,078	32,823	1,310	0	1,310
CCES						
Activity	37,595	8,328	9,742	36,181	0	36,181
	57,545	58,223	55,493	60,275	0	60,275
Total Activity Funds	$ 63,709	$ 115,816	$ 111,475	$ 68,050	$ 0	$ 68,050

See accompanying Auditors' report.