UNIFIED SCHOOL DISTRICT NO. 484
Fredonia, Kansas

Independent Auditors' Report and
Regulatory Basis Financial Statement
With Supplementary Information

For the Year Ended June 30, 2023

Unified School District No. 484
Fredonia, Kansas
Regulatory Basis Financial Statement
For the Fiscal Year Ended June 30, 2023

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Unified School District No. 484
Fredonia, Kansas
Regulatory Basis Financial Statement
For the Fiscal Year Ended June 30, 2023

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INDEPENDENT AUDITORS' REPORT

Board of Education
Unified School District No. 484
Fredonia, Kansas

Adverse and Unmodified Opinions

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Unified School District No. 484, Fredonia, Kansas, as of and for the year ended June 30, 2023, and the related notes to the financial statement.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse and Unmodified Opinions" section of our report, the accompanying financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the District, as of June 30, 2023, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the District, as of June 30, 2023, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

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 responsibilities under those standards are further described in the "Auditor's Responsibilities for the Audit of the Financial Statement" section of our report. We are required to be independent of the District, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our adverse and unmodified audit opinions.

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

As discussed in Note 1 of the financial statement, the financial statement is prepared by the District, on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Responsibilities of Management for the Financial Statement

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the *Kansas Municipal Audit and Accounting Guide* as described in Note 1; this includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

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

Auditor's Responsibilities for the Audit of the Financial Statement

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

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

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

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

Other Matters

Supplementary Information

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

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of Unified School District No. 484, Fredonia, Kansas, as of and for the year ended June 30, 2022 (not presented herein), and have issued our report thereon dated March 24, 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 https://admin.ks.gov/offices/accounts-reports/local-government/municipal-services. The 2022 actual column (2022 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget for the year 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 2022 basic financial statement as a whole, on the basis of accounting described in Note 1.

Other Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statement that collectively comprises the District's basic financial statement. The Schedule of Expenditures of Federal Awards, as required by Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal Awards is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated March 1, 2024, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

Rodney M. Burns, CPA, LLC

Rodney M. Burns, CPA, LLC
Certified Public Accountants

Chanute, Kansas
March 1, 2024

Unified School District No. 484
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 Encumbrances and Accounts Payable	Ending Cash Balance
Governmental Type Funds:						
General	$ 95	6,059,347	6,059,442		50,636	50,636
Supplemental General	103,807	1,809,883	1,841,748	71,942	12,436	84,378
Special Purpose:						
Pre-School Aged At-Risk	162,460	57,210	80,121	139,549	634	140,183
At Risk K-12	404,211	1,137,551	696,582	845,180	23,974	869,154
Virtual Education	32,909		15,191	17,718		17,718
Capital Outlay	1,155,775	848,147	1,236,175	767,747	875,113	1,642,860
Driver Training	41,026	14,089	17,159	37,956		37,956
Food Service	251,340	604,207	641,009	214,538		214,538
Professional Development	71,104	34,596	10,993	94,707	796	95,503
Parent Education Program	18,300	12,500	13,500	17,300		17,300
Special Education	774,216	871,549	940,635	705,130	706	705,836
Career and Postsecondary Education	175,686	147,152	118,370	204,468	358	204,826
Gifts and Grants	7,404	187,338	133,294	61,448		61,448
KPERS Special Retirement Contribution		642,057	642,057			
Contingency Reserve	454,193		63,244	390,949	63,244	454,193
Textbook and Student Material Revolving	166,821	5,794	6,746	165,869	16,547	182,416
Recreation Commission	49,145	89,508	130,404	8,249		8,249
Elementary/Secondary School Emergency Relief	(125,561)	659,365	1,056,648	(522,844)	367,433	(155,411)
Medical Academy	3,746		282	3,464		3,464
Title I	25,878	168,853	169,429	25,302		25,302
KDHE COVID Testing Grant	13,049	300,908	429,173	(115,216)	157,935	42,719
Title II		29,167	29,167			
Title IV-A	4,020	18,577	22,597			
Gate Receipts	62,581	61,428	61,004	63,005		63,005
Special Projects	112,369	112,131	180,426	44,074		44,074
Bond and Interest:						
Bond and Interest	317,994	528,360	405,306	441,048		441,048
Total Primary Government (1)	4,282,568	14,399,717	15,000,702	3,681,583	1,569,812	5,251,395

Composition of Cash:	
Demand Deposits	5,744,067
Petty Cash Advance	200
Less: Agency Funds	(492,872)
Total Primary Government (1)	5,251,395

(1) Excluding Agency Funds

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

Note 1 Summary of Significant Accounting Policies

The financial statement and schedules of Unified School District No. 484, Fredonia, Kansas, have been prepared in order to show compliance with the cash basis and budget laws of the State of Kansas. The Governmental Accounting Standards Board is the principal standard setting body for establishing governmental accounting and financial reporting principles. The more significant of the District's accounting policies follow. Note 1 describes how the District's accounting policies differ from accounting principles generally accepted in the United States of America.

Reporting Entity

The District is a municipal corporation governed by an elected seven-member board. This financial statement presents Unified School District No. 484, and includes the primary government only, with no related municipal entities.

Basis of Accounting

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

The Kansas Municipal Audit and Accounting Guide 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 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 obligation against cash. The Kansas Municipal Audit and Accounting Guide regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than those mentioned above.

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

Basis of Presentation

A fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.

The following Regulatory Basis Fund Types comprise the financial activities of the District for the year ending June 30, 2023:

General Fund -- the chief operating fund. Used to account for all unrestricted 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 regulatory receipt sources (other than Capital Project and tax levies for long-term debt) that are intended for specified purposes.

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

Agency Funds -- funds used to report assets held by the municipal reporting entity in a purely custodial capacity.

Property Taxes

In accordance with governing state 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. The County Treasurer is the tax collection agent for all taxing entities within the County. Property owners have the option of paying one-half or the full amount of the taxes levied on or before December 20 during the year levied with the balance to be paid on or before May 10 of the ensuing year. State statutes prohibit the County Treasurer from distributing taxes collected in the year levied prior to January 1 of the ensuing year. Consequently, for revenue recognition purposes, taxes levied during the current year are not due and receivable until the ensuing year. At December 31 such taxes are a lien on the property.

Reimbursed Expenses

K.S.A. 79-2934 provides that reimbursed expenditures, in excess of those budgeted, should be recorded as reductions in expenditures rather than as revenues. In the financial statements and budget comparison schedules presented in this report, reimbursements and refunds are recorded as revenues. The reimbursements are recorded as cash receipts when received by the District Treasurer and are often difficult to identify the exact expenditure which they are reimbursing. In funds showing expenditures in excess of the original adopted budget, reimbursements are added to the adopted budget as budget credits for comparison with the actual expenditures.

Pension Plan

Substantially all full-time District employees are members of the State of Kansas Public Employees Retirement System which is a multi-employer state-wide pension plan. Under Kansas State Law, the State of Kansas will fund all employer pension costs accrued; such costs to be funded are actuarially determined annually by the State.

Budgetary Information

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special revenue funds (unless specifically exempted by statute), debt service funds, and enterprise funds. 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 did hold a revenue neutral rate hearing for the year ending June 30, 2023.

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. During the year ended June 30, 2023, the District amended the budgets of the following funds, in the amounts indicated:

Fund		Original Budget	Amended Budget
General Fund	$	5,835,823	6,108,572
At Risk (K-12) Fund		626,103	907,103

Subsequent to adopting this amendment, the State of Kansas cut the budget of the General Fund to the legal maximum amount of $6,004,679. The legal maximum budget amount is computed based on audited full-time equivalent enrollment.

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

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which revenues are recognized when cash is received. Expenditures include disbursements, 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. All unencumbered appropriations (legal budget expenditure authority) lapse at year-end.

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

Gifts and Grants Fund
Contingency Reserve Fund
Textbook and Student Material Revolving Fund
Elementary/Secondary School Emergency Relief Fund
Medical Academy Fund
Rural and Low Income School Grant Fund
Title I Fund
KDHE COVID Testing Grant Fund
Title II Fund
Title IV-A Fund
Gate Receipts Fund
Special Projects Fund

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

Note 2 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 and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The District has no other policies that would further limit interest rate risk.

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

Concentration of credit risk. State statutes place no limit on the amount the District may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405. The District had no investments at June 30, 2023 and held no investments throughout the year.

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%. The District has not designated any peak periods.

At June 30, 2023, the carrying amount of the District's deposits was $5,744,067 and the bank balance was $6,109,932. Of the bank balance, $549,970 was covered by federal depository insurance and the remaining $5,559,962 was collateralized with securities held by the pledging financial institutions' agents in the School's name.

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

Note 3 Long-term Debt

Changes in Long-Term Debt

On April 29, 2021, the District issued $1,860,000 in General Obligation Refunding Bonds. The proceeds of these bonds were placed into a trust account were used to call and retire $1,780,000 of the bonds from the outstanding 2013 G.O. Bonds, representing bonds which were originally scheduled to mature September 1, 2023 through September 1, 2028. These bonds were called and retired in full on September 29, 2021 by the Trustee.

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

Issue	Interest Rate	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
General Obligation Bonds:									
G.O. Bonds 2013	2.50-3.30%	11/01/2013	$ 3,500,000	9/01/2022	260,000		260,000	-	3,250
G.O. Refunding Bonds 2021	.30-1.33%	4/29/2021	1,860,000	9/01/2026	1,840,000		125,000	1,715,000	17,055
Contracted Liabilites:									
Early Retirement Program					12,839		12,839	-	-
Total Contractual Indebtedness					2,112,839	-	397,839	1,715,000	20,305

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

	G.O. Bonds	
	Principal	Interest
2023-24	$ 395,000	15,719
2024-25	430,000	12,913
2025-26	460,000	8,456
2026-27	430,000	2,860
Total	1,715,000	39,948

Note 4 Risk Management

Insurance Coverage

The District is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets; errors and omissions; injuries to employees; employees' health and life; and natural disasters. The District manages these risks of loss through the purchase of various insurance policies. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

Note 5 Interfund Transfers

From	To	Regulatory Authority	Amount
General Fund	Pre-School Aged At-Risk Fund	K.S.A. 72-5167	$ 50,000
General Fund	At Risk K-12 Fund	K.S.A. 72-5167	906,202
General Fund	Capital Outlay Fund	K.S.A. 72-5167	225,469
General Fund	Professional Development Fund	K.S.A. 72-5167	10,000
General Fund	Parent Education Fund	K.S.A. 72-5167	12,500
General Fund	Special Education Fund	K.S.A. 72-5167	534,837
Supplemental General Fund	At Risk K-12 Fund	K.S.A. 72-5143	231,349
Supplemental General Fund	Food Service Fund	K.S.A. 72-5143	96,720
Supplemental General Fund	Professional Development Fund	K.S.A. 72-5143	15,000
Supplemental General Fund	Special Education Fund	K.S.A. 72-5143	278,083
Supplemental General Fund	Career and Postsecondary Education Fund	K.S.A. 72-5143	100,000

Note 6 Other Long-Term Obligations from Operations

Compensated Absences

The School District's sick leave policy allows crediting each employee with eleven days sick leave per year. At the end of each year, nine of these eleven days can be carried over, up to a maximum carryover of fifty days.

Early Retirement Plan

For personnel hired prior to June 30, 1995, the School District has adopted an early retirement plan for certified and classified personnel. Under this plan, certified personnel who are eligible to retire under KPERS and have 20 years experience, with at least 15 years experience with the District, may retire and have a percentage of their final annual salary paid into a 403(b) plan. The annual payment to be paid into the 403(b) plan is 17% of the retiree's last placement on the salary schedule, for a maximum of five payments, but payments stop if the retiree dies or reaches an age five years past the time they could have retired under KPERS. At the end of each year of eligibility, if an employee chooses not to retire, they lose that years' payment.

For those teachers employed on or after July 1, 1995, the District will provide a monthly employer contribution to the 403(b) account of the teacher in the way of a matching contribution in an amount of $25 per month. The teacher must also elect to defer an amount of what would otherwise be paid to the teacher as compensation equal to at least the $25 per month employer matching contribution in order to be eligible for the employer contribution. The employer contribution shall be subject to a vesting schedule equal to 20% per year for each year of service with the District such that a teacher shall be 100% vested in any amounts contributed to the 403(b) account by the District after five (5) years of service with the District. Any forfeitures under the plan shall first be applied to satisfy the employer contribution obligation for remaining teachers eligible to receive such matching contribution in the year subsequent to the year of forfeiture. Matching contributions shall cease upon a teacher no longer being employed fulltime by the District.

In addition to the above, all retiring employees receive pay for up to 50 days of unused sick leave. This leave is paid out at the rate of substitute teacher pay in effect at the time of payment, or the employee's rate of pay at retirement, whichever is less.

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 (2611 South Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

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

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

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

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

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

The State of Kansas is required to contribute the statutory required employer's share except for retired District employees. The District is responsible for the employer's portion of the cost for retired District employees. The District received and remitted amounts equal to the statutory contribution rate, which totaled $642,057 from the State of Kansas 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 $6,467,740 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.

Note 7 Stewardship, Compliance, and Accountability

Compliance with Kansas Cash Basis Law

The following fund had a deficit unencumbered cash balance as of June 30, 2023, in the amount indicated:

Elementary/Secondary School Emergency Relief Fund	$ 522,844
KDHE COVID Testing Grant	115,216

This deficit balance was caused by expenditures made in anticipation of federal funding reimbursements to be received in the 2023-24 fiscal year. This is not a violation of the Kansas Cash Basis Law.

Compliance with Kansas Budget Law

Expenditures and encumbrances exceeded the adopted budget of the Parent Education Program Fund, in the amount of $1,000.

Compliance with Kansas Depository Security Law

No violations.

Note 8 Subsequent Events

The District has evaluated subsequent events through March 1, 2024, the date which the financial statement was available to be issued.

SUPPLEMENTARY INFORMATION

Unified School District No. 484
Summary of Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2023

Schedule 1

	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)
Governmental Type Funds:						
General	$ 6,108,572	(103,893)	54,763	6,059,442	6,059,442	
Supplemental General	1,836,106		5,642	1,841,748	1,841,748	
Special Purpose:						
Pre-School Aged At-Risk	168,013			168,013	80,121	(87,892)
At Risk K-12	907,103			907,103	696,582	(210,521)
Virtual Education	32,909			32,909	15,191	(17,718)
Capital Outlay	1,798,365		317	1,798,682	1,236,175	(562,507)
Driver Training	39,500		723	40,223	17,159	(23,064)
Food Service	685,854		73,528	759,382	641,009	(118,373)
Professional Development	67,870			67,870	10,993	(56,877)
Parent Education Program	12,500			12,500	13,500	1,000
Special Education	1,497,014		43,629	1,540,643	940,635	(600,008)
Career and Postsecondary Education	247,394		375	247,769	118,370	(129,399)
KPERS Special Retirement Contribution	702,264			702,264	642,057	(60,207)
Recreation Commission	130,404			130,404	130,404	
Bond and Interest:						
Bond and Interest	405,406			405,406	405,306	(100)
Totals	14,639,274	(103,893)	178,977	14,714,358	12,848,692	(1,865,666)

Unified School District No. 484
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)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Cash Receipts				
Revenue from Local Sources				
Reimbursements	$ 312	54,307		54,307
Revenue from State Sources				
General State Aid	5,191,158	5,469,610	5,367,983	101,627
Mineral Production Tax	95	127	75	52
Special Education Aid	540,286	534,847	636,527	(101,680)
Total Revenue from State Sources	5,731,539	6,004,584	6,004,585	(1)
Revenue from Federal Sources				
Federal Flood Control Allocation	505	456		456
Total Cash Receipts	5,732,356	6,059,347	6,004,585	54,762
Expenditures and Transfers				
Instruction				
Certified Salaries	1,544,489	1,591,145	1,657,217	(66,072)
Non-Certified Salaries	50	23,285		23,285
Group Insurance	361,582	342,399	297,594	44,805
Social Security	119,057	121,724	123,398	(1,674)
Other Employee Benefits	13,981	19,267	21,998	(2,731)
Purchased Professional and Technical Services			27,500	(27,500)
Instructional Program Improvement Services	26,644	24,015		24,015
Other	67,292	75,781	66,950	8,831
Total Instruction	2,133,095	2,197,616	2,194,657	2,959
Support Services - Students				
Certified Salaries	114,633	121,056	143,575	(22,519)
Non-Certified Salaries	49,049		103,173	(103,173)
Group Insurance	24,884	17,199	47,994	(30,795)
Social Security	18,705	19,525	17,601	1,924
Other Employee Benefits	2,726	3,211	3,291	(80)
Purchased Professional and Technical Services	1,440	99	11,693	(11,594)
Other Purchased Services	2,118	2,357	3,000	(643)
General Teaching Supplies	7,324	5,402	6,500	(1,098)
Property (Equipment & Furnishings)	1,499	465	4,000	(3,535)
Total Support Services - Students	222,378	169,314	340,827	(171,513)
Support Services - Instr. Staff				
Certified Salaries	68,631	69,642	68,000	1,642
Non-Certified Salaries	14,465	13,083	18,130	(5,047)
Group Insurance	7,362	8,181	16,848	(8,667)
Social Security	6,273	6,300	6,589	(289)
Other Employee Benefits	1,013	1,242	1,232	10
Instructional Program Improvement Services		1,732	2,600	(868)
Books and Periodicals	20,395	23,895	22,500	1,395
Technology Supplies	26			
Miscellaneous Supplies	502	1,876	2,250	(374)
Property (Equipment & Furnishings)			4,500	(4,500)
Total Support Services - Instr. Staff	118,667	125,951	142,649	(16,698)

Unified School District No. 484
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
General Administration				
Certified Salaries	$ 133,405	136,811	130,163	6,648
Non-Certified Salaries	89,715	130,700	102,436	28,264
Group Insurance	44,355	35,977	31,584	4,393
Social Security	16,651	20,146	19,706	440
Other Employee Benefits	3,152	3,868	3,684	184
Purchased Professional and Technical Services	12,643	13,643	5,000	8,643
Communication Services	2,297	2,390	4,000	(1,610)
Other Miscellaneous Purchased Services	47,218	36,899	47,500	(10,601)
General Teaching Supplies	2,463	4,939	10,500	(5,561)
Software	120	349		349
Property (Equipment & Furnishings)			2,500	(2,500)
Other		2,167	4,500	(2,333)
Total General Administration	352,019	387,889	361,573	26,316
School Administration				
Certified Salaries	340,989	342,637	352,987	(10,350)
Non-Certified Salaries	34,270	53,038	51,192	1,846
Group Insurance	34,355	26,521	42,720	(16,199)
Social Security	27,825	29,718	30,920	(1,202)
Other Employee Benefits	4,892	5,823	5,780	43
Purchased Professional and Technical Services	395	1,120	3,000	(1,880)
Communication Services	5,253	8,404	12,500	(4,096)
Printing and Binding	698			
Other Miscellaneous Purchased Services			9,000	(9,000)
General Teaching Supplies	2,295	7,445	9,500	(2,055)
Software	79	191		191
Property (Equipment & Furnishings)	629		2,000	(2,000)
Other	433	1,716	5,250	(3,534)
Total School Administration	452,113	476,613	524,849	(48,236)
Support Services - Business				
Non-Certified Salaries	126,305	71,911	59,356	12,555
Group Insurance	7,649	8,383	8,424	(41)
Social Security	9,345	5,239	4,541	698
Other Employee Benefits	1,858	526	533	(7)
Purchased Professional and Technical Services	6,518		10,000	(10,000)
Other Miscellaneous Purchased Services	1,100	790		790
Total Support Services - Business	152,775	86,849	82,854	3,995
Operations and Maintenance				
Non-Certified Salaries	347,142	356,113	378,500	(22,387)
Group Insurance	66,572	71,810	75,816	(4,006)
Social Security	24,726	26,450	30,776	(4,326)
Other Employee Benefits	4,687	3,734	3,589	145
Purchased Professional and Technical Services	2,950	3,000		3,000
Cleaning Services	1,455		2,500	(2,500)
Repairs and Maintenance	11,456	4,151	11,500	(7,349)
Rentals/Leases	31,923	32,149	35,500	(3,351)
Repair of Buildings		42		42
General Teaching Supplies	4,926	8,685	6,000	2,685
Heating	41,708			
Property (Equipment & Furnishings)	5,849	1,534	4,000	(2,466)
Other	11,344	6,878	15,500	(8,622)
Total Operations and Maintenance	554,738	514,546	563,681	(49,135)

Unified School District No. 484
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Vehicle Operation Services				
Non-Certified Salaries	$ 89,530	121,091	113,564	7,527
Group Insurance	42,869	51,107	58,968	(7,861)
Social Security	5,615	8,158	8,688	(530)
Other Employee Benefits	5,062	6,122	6,114	8
Purchased Professional and Technical Services	3,939	2,164		2,164
Insurance	3,297	20,536	20,000	536
Motor Fuel		322		322
Property (Equipment & Furnishings)	5,287	4,978	8,000	(3,022)
Other	1,456	1,680	6,000	(4,320)
Total Vehicle Operation Services	157,055	216,158	221,334	(5,176)
Monitoring Services				
Non-Certified Salaries	20,225	17,950	13,759	4,191
Group Insurance	11,196	8,386	8,424	(38)
Social Security	5,358	5,673	1,053	4,620
Other Employee Benefits	15		797	(797)
Purchased Professional and Technical Services	905	787		787
General Teaching Supplies		42	500	(458)
Property (Equipment & Furnishings)			3,000	(3,000)
Other			800	(800)
Total Monitoring Services	37,699	32,838	28,333	4,505
Vehicle Servicing/Maintenance				
Non-Certified Salaries	57,739	64,451	58,851	5,600
Group Insurance	5,741	8,626	8,424	202
Social Security			4,502	(4,502)
Other Employee Benefits	46	65	59	6
Purchased Professional and Technical Services			3,000	(3,000)
General Teaching Supplies	31,509	35,331	25,000	10,331
Property (Equipment & Furnishings)	15		5,000	(5,000)
Total Vehicle Servicing/Maintenance	95,050	108,473	104,836	3,637
Community Services Operations				
Community Service Operations	348	4,187	250	3,937
Fund Transfers				
Pre-School Aged At-Risk	50,000	50,000		50,000
At Risk K-12	400,000	906,202	906,202	
Capital Outlay	245,518	225,469		225,469
Professional Development		10,000		10,000
Parent Education Program	12,500	12,500		12,500
Special Education	648,306	534,837	636,527	(101,690)
Contingency Reserve	100,000			
Total Fund Transfers	1,456,324	1,739,008	1,542,729	196,279
Budget Adjustments				
Legal Max Adjustment			(103,893)	103,893
Budget Credit Adjustment			54,763	(54,763)
Total Expenditures and Transfers	5,732,261	6,059,442	6,059,442	
Receipts Over (Under) Expenditures and Transfers	95	(95)		
Unencumbered Cash, Beginning		95		
Prior Year Encumbrances Cancelled				
Unencumbered Cash, Ending	95			

Unified School District No. 484
Supplemental General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Cash Receipts				
Revenue from Local Sources				
Ad Valorem Taxes	$ 719,967	716,395	647,039	69,356
Delinquent Taxes	23,022	22,824	9,110	13,714
Watercraft Tax	105	162		162
Reimbursements	437	5,642		5,642
Total Revenue from Local Sources	743,531	745,023	656,149	88,874
Revenue from County Sources				
Motor Vehicle Tax	89,394	91,870	88,648	3,222
Recreational Vehicle Tax	2,045	2,193	2,162	31
Commercial Vehicle Tax	8,752	8,127	22,670	(14,543)
Total Revenue from County Sources	100,191	102,190	113,480	(11,290)
Revenue from State Sources				
Supplemental State Aid	967,980	962,670	962,670	
Revenue from Federal Sources				
Other Federal Financial Assistance	351			
Total Cash Receipts	1,812,053	1,809,883	1,732,299	77,584
Expenditures and Transfers				
Instruction				
Certified Salaries	205,718	241,837	259,940	(18,103)
Social Security	21,629	22,930	23,672	(742)
Other Employee Benefits	39,127	30,374	45,695	(15,321)
Software Services	51,563	88,162		88,162
Other Miscellaneous Purchased Services			15,500	(15,500)
General Teaching Supplies	39,926	41,499	95,568	(54,069)
Miscellaneous Supplies	420			
Property (Equipment & Furnishings)	23,261	206	60,534	(60,328)
Other	10,886	3,278	10,000	(6,722)
Total Instruction	392,530	428,286	510,909	(82,623)
Support Services - Instr. Staff				
Certified Salaries	68,574	54,257		54,257
School Administration				
Certified Salaries	2,649	563		563
Non-Certified Salaries	111,887	98,013	111,976	(13,963)
Group Insurance	33,153	34,101	33,696	405
Social Security	8,305	7,384	8,566	(1,182)
Other Employee Benefits	1,384	1,606	1,601	5
Total School Administration	157,378	141,667	155,839	(14,172)
Support Services - Business				
Other Miscellaneous Purchased Services	9,532	13,582		13,582
Operations and Maintenance				
Purchased Professional and Technical Services	21,303	26,218	40,000	(13,782)
Water/Sewer Services (Non-Energy)	40,647	41,907	74,600	(32,693)
Repair of Buildings	11,355	18,624	40,000	(21,376)
Insurance	12,720	81,747	100,000	(18,253)
General Teaching Supplies	30,984	33,927	40,500	(6,573)
Heating		52,552	90,000	(37,448)
Electricity	124,478	153,218	130,000	23,218
Total Operations and Maintenance	241,487	408,193	515,100	(106,907)
Vehicle Operation Services				
Motor Fuel	60,190	57,343	94,389	(37,046)
Binding and Repair	21,205	17,268		17,268
Total Vehicle Operation Services	81,395	74,611	94,389	(19,778)

Unified School District No. 484
Supplemental General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Fund Transfers				
Pre-School Aged At-Risk	$		50,000	(50,000)
At Risk K-12	250,000	231,349	238,247	(6,898)
Food Service	66,979	96,720	100,000	(3,280)
Professional Development	26,244	15,000		15,000
Special Education	269,707	278,083	71,622	206,461
Career and Postsecondary Education	150,000	100,000	100,000	
Textbook and Student Material Revolving	100,000			
Total Fund Transfers	862,930	721,152	559,869	161,283
Budget Credit Adjustment			5,642	(5,642)
Total Expenditures and Transfers	1,813,826	1,841,748	1,841,748	
Receipts Over (Under) Expenditures and Transfers	(1,773)	(31,865)		
Unencumbered Cash, Beginning	105,580	103,807		
Prior Year Encumbrances Cancelled				
Unencumbered Cash, Ending	103,807	71,942		

Unified School District No. 484
Pre-School Aged At-Risk Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Revenue from Local Sources				
User Charges and Fines	$ 10,870	7,210		7,210
Operating Transfers				
Transfer from General Fund	50,000	50,000		50,000
Transfer from Supplemental General Fund			50,000	(50,000)
Total Operating Transfers	50,000	50,000	50,000	
Total Cash Receipts	60,870	57,210	50,000	7,210
Expenditures and Transfers				
Instruction				
Certified Salaries	22,850	48,150	42,400	5,750
Non-Certified Salaries	26,954	17,923	36,064	(18,141)
Group Insurance	14,746	8,181	32,893	(24,712)
Social Security	5,666	4,992	6,402	(1,410)
Other Employee Benefits	488	329		329
Purchased Professional and Technical Services			254	(254)
General Teaching Supplies	2,502	546	50,000	(49,454)
Total Expenditures and Transfers	73,206	80,121	168,013	(87,892)
Receipts Over (Under) Expenditures and Transfers	(12,336)	(22,911)		
Unencumbered Cash, Beginning	174,796	162,460		
Prior Year Encumbrances Cancelled				
Unencumbered Cash, Ending	162,460	139,549		

Unified School District No. 484
At Risk K-12 Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Cash Receipts				
Operating Transfers				
Transfer from General Fund	$ 400,000	906,202	906,202	
Transfer from Supplemental General Fund	250,000	231,349	238,247	(6,898)
Total Cash Receipts	650,000	1,137,551	1,144,449	(6,898)
Expenditures and Transfers				
Instruction				
Certified Salaries	477,770	425,952	660,794	(234,842)
Non-Certified Salaries	16,620	16,006	75,520	(59,514)
Group Insurance	85,040	111,623	114,208	(2,585)
Social Security	37,115	31,680	44,517	(12,837)
Other Employee Benefits	6,112	6,569	6,064	505
Other Professional and Technical Services		12,650		12,650
General Teaching Supplies	563	92,102	6,000	86,102
Total Expenditures and Transfers	623,220	696,582	907,103	(210,521)
Receipts Over (Under) Expenditures and Transfers	26,780	440,969		
Unencumbered Cash, Beginning	377,431	404,211		
Unencumbered Cash, Ending	404,211	845,180		

Unified School District No. 484
Virtual Education Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Cash Receipts				
None	$			
Expenditures and Transfers				
Instruction				
Purchased Professional and Technical Services	10,795	15,191	32,909	(17,718)
Total Expenditures and Transfers	10,795	15,191	32,909	(17,718)
Receipts Over (Under) Expenditures and Transfers	(10,795)	(15,191)		
Unencumbered Cash, Beginning	43,704	32,909		
Unencumbered Cash, Ending	32,909	17,718		

Unified School District No. 484
Capital Outlay Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Cash Receipts				
Revenue from Local Sources				
Ad Valorem Taxes	$ 299,660	361,201	381,089	(19,888)
Delinquent Taxes	7,942	9,161	3,793	5,368
Watercraft Tax	43	67		67
Interest on Investments	8,904	11,075	6,000	5,075
Other Revenue From Local Sources	7,484	25,674	7,000	18,674
Reimbursements		317		317
Total Revenue from Local Sources	324,033	407,495	397,882	9,613
Revenue from County Sources				
Motor Vehicle Tax	35,193	36,615	36,738	(123)
Recreational Vehicle Tax	804	873	896	(23)
Commercial Vehicle Tax	3,566	3,163	9,396	(6,233)
Total Revenue from County Sources	39,563	40,651	47,030	(6,379)
Revenue from State Sources				
General State Aid	135,047	174,532	197,328	(22,796)
Revenue from Federal Sources				
Other Federal Financial Assistance	75,770			
Operating Transfers				
Transfer from General Fund	245,518	225,469		225,469
Total Cash Receipts	819,931	848,147	642,240	205,907
Expenditures and Transfers				
Instruction				
Property (Equipment & Furnishings)	125,395	72,514	300,000	(227,486)
General Administration				
Property (Equipment & Furnishings)	200	3,614	300,000	(296,386)
School Administration				
Property (Equipment & Furnishings)	11,466	15,029	200,000	(184,971)
Operations and Maintenance				
Purchased Professional and Technical Services			477,858	(477,858)
General Teaching Supplies			50,000	(50,000)
Total Operations and Maintenance			527,858	(527,858)
Vehicle Operation Services				
Property (Equipment & Furnishings)	34,624	142,863	100,000	42,863
Facilities Acquisition/Construction				
Architecture and Engineering Services		56,764		56,764
Building Repair and Remodeling	392,906	945,391	370,507	574,884
Total Facilities Acquisition/Construction	392,906	1,002,155	370,507	631,648
Budget Credit Adjustment			317	(317)
Total Expenditures and Transfers	564,591	1,236,175	1,798,682	(562,507)
Receipts Over (Under) Expenditures and Transfers	255,340	(388,028)		
Unencumbered Cash, Beginning	900,435	1,155,775		
Prior Year Encumbrances Cancelled				
Unencumbered Cash, Ending	1,155,775	767,747		

Unified School District No. 484
Driver Training Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Revenue from Local Sources				
User Charges and Fines	$ 6,131	450		450
Reimbursements		723		723
Total Revenue from Local Sources	6,131	1,173		1,173
Revenue from State Sources				
General State Aid	10,493	12,916	13,500	(584)
Total Cash Receipts	16,624	14,089	13,500	589
Expenditures and Transfers				
Instruction				
Certified Salaries	14,700	15,925	25,000	(9,075)
Social Security	1,125	1,218	4,500	(3,282)
Other Employee Benefits	15	16		16
General Teaching Supplies	248		10,000	(10,000)
Total Instruction	16,088	17,159	39,500	(22,341)
Budget Credit Adjustment			723	(723)
Total Expenditures and Transfers	16,088	17,159	40,223	(23,064)
Receipts Over (Under) Expenditures and Transfers	536	(3,070)		
Unencumbered Cash, Beginning	40,490	41,026		
Unencumbered Cash, Ending	41,026	37,956		

Unified School District No. 484
Food Service Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Cash Receipts				
Revenue from Local Sources				
Student Sales	$ 34,558	120,494	99,142	21,352
Adults and Non-Reimbursable Programs	1,865	2,898	284	2,614
Total Revenue from Local Sources	36,423	123,392	99,426	23,966
Revenue from State Sources				
General State Aid	3,519	3,697	3,098	599
Revenue from Federal Sources				
Federal Financial Assistance	563,133	325,860	306,870	18,990
Fresh Fruits and Vegetables Grant	27,610	23,363		23,363
Other Federal Financial Assistance		31,175		31,175
Total Revenue from Federal Sources	590,743	380,398	306,870	73,528
Operating Transfers				
Transfer from Supplemental General Fund	66,979	96,720	100,000	(3,280)
Total Cash Receipts	697,664	604,207	509,394	94,813
Expenditures and Transfers				
Operations and Maintenance				
Rentals/Leases	3,850	3,689	10,000	(6,311)
Food Service Operations				
Non-Certified Salaries	202,464	212,192	215,360	(3,168)
Group Insurance	74,072	69,249	74,019	(4,770)
Social Security	14,755	15,594	16,475	(881)
Other Employee Benefits	5,178	5,233	5,000	233
Purchased Professional and Technical Services	1,288	2,430		2,430
Other Purchased Services	329	660		660
General Teaching Supplies	28,696	16,387		16,387
Food and Milk	281,348	289,720	325,000	(35,280)
Miscellaneous Supplies	2,207	2,004	20,000	(17,996)
Property (Equipment & Furnishings)	5,734	22,613	20,000	2,613
Other	2,449	1,238		1,238
Total Food Service Operations	618,520	637,320	675,854	(38,534)
Budget Credit Adjustment			73,528	(73,528)
Total Expenditures and Transfers	622,370	641,009	759,382	(118,373)
Receipts Over (Under) Expenditures and Transfers	75,294	(36,802)		
Unencumbered Cash, Beginning	176,046	251,340		
Unencumbered Cash, Ending	251,340	214,538		

Unified School District No. 484
Professional Development Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Cash Receipts				
Revenue from Local Sources				
Reimbursements	$ 300			
Revenue from State Sources				
General State Aid		9,596	3,750	5,846
Operating Transfers				
Transfer from General Fund		10,000		10,000
Transfer from Supplemental General Fund	26,244	15,000		15,000
Total Operating Transfers	26,244	25,000		25,000
Total Cash Receipts	26,544	34,596	3,750	30,846
Expenditures and Transfers				
Support Services - Instr. Staff				
Instructional Program Improvement Services	1,826	4,240	30,000	(25,760)
Other Professional and Technical Services	9,915	6,753	10,000	(3,247)
General Teaching Supplies	1,569		10,000	(10,000)
Other			17,870	(17,870)
Total Expenditures and Transfers	13,310	10,993	67,870	(56,877)
Receipts Over (Under) Expenditures and Transfers	13,234	23,603		
Unencumbered Cash, Beginning	57,870	71,104		
Unencumbered Cash, Ending	71,104	94,707		

Unified School District No. 484
Parent Education Program Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Cash Receipts				
Operating Transfers				
Transfer from General Fund	$ 12,500	12,500		12,500
Total Cash Receipts	12,500	12,500		12,500
Expenditures and Transfers				
Instruction				
Professional-Education Services	12,000	13,500	12,500	1,000
Total Expenditures and Transfers	12,000	13,500	12,500	1,000
Receipts Over (Under) Expenditures and Transfers	500	(1,000)		
Unencumbered Cash, Beginning	17,800	18,300		
Unencumbered Cash, Ending	18,300	17,300		

Unified School District No. 484
Special Education Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Cash Receipts				
Revenue from Local Sources				
Reimbursements	$ 27,071	58,629		58,629
Revenue from Federal Sources				
Federal Financial Assistance	28,238		15,000	(15,000)
Operating Transfers				
Transfer from General Fund	648,306	534,837	636,527	(101,690)
Transfer from Supplemental General Fund	269,707	278,083	71,622	206,461
Total Operating Transfers	918,013	812,920	708,149	104,771
Total Cash Receipts	973,322	871,549	723,149	148,400
Expenditures and Transfers				
Instruction				
LEA Payments to COOP's/Interlocals	412,817	404,705	833,818	(429,113)
LEA State Aid Flowthrough Payments to COOP's/Interlocals	597,015	534,847	661,696	(126,849)
General Teaching Supplies	1,091	1,083	1,500	(417)
Total Instruction	1,010,923	940,635	1,497,014	(556,379)
Budget Credit Adjustment			43,629	(43,629)
Total Expenditures and Transfers	1,010,923	940,635	1,540,643	(600,008)
Receipts Over (Under) Expenditures and Transfers	(37,601)	(69,086)		
Unencumbered Cash, Beginning	811,817	774,216		
Prior Year Encumbrances Cancelled				
Unencumbered Cash, Ending	774,216	705,130		

Unified School District No. 484
Career and Postsecondary Education Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Revenue from Local Sources				
Other Revenue From Local Sources	$	38,743		38,743
Reimbursements	654	75		75
Total Revenue from Local Sources	654	38,818		38,818
Revenue from State Sources				
CTE Transportation State Aid		8,034	9,152	(1,118)
Revenue from Federal Sources				
Other Federal Financial Assistance		300		300
Operating Transfers				
Transfer from Supplemental General Fund	150,000	100,000	100,000	
Total Cash Receipts	150,654	147,152	109,152	38,000
Expenditures and Transfers				
Instruction				
Certified Salaries	50,460	58,002	48,825	9,177
Group Insurance	9,547	5,485	9,536	(4,051)
Social Security	3,786	4,389	3,735	654
Other Employee Benefits	1,027	1,563	1,500	63
General Teaching Supplies	36,031	27,543	180,298	(152,755)
Property (Equipment & Furnishings)	3,564	5,018	2,500	2,518
Other	17,949	16,370	1,000	15,370
Total Instruction	122,364	118,370	247,394	(129,024)
Budget Credit Adjustment			375	(375)
Total Expenditures and Transfers	122,364	118,370	247,769	(129,399)
Receipts Over (Under) Expenditures and Transfers	28,290	28,782		
Unencumbered Cash, Beginning	147,396	175,686		
Prior Year Encumbrances Cancelled				
Unencumbered Cash, Ending	175,686	204,468		

Unified School District No. 484
Gifts and Grants Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Revenue from Local Sources		
Donations	$	10,067
Private Grants		24,885
Total Revenue from Local Sources		34,952
Revenue from State Sources		
Kansas Safe and Secure Schools		11,729
Kansas CIF Pre-K Pilot Program	15,000	
Mental Health Intervention Grant	135,611	110,657
Total Revenue from State Sources	150,611	122,386
Revenue from Federal Sources		
Federal Financial Assistance		30,000
Revenue from Federal Sources		
TANF Funds	15,000	
Total Cash Receipts	165,611	187,338
Expenditures and Transfers		
Instruction		
Certified Salaries	25,000	8,058
Return of Unexpended Grant Funds	37,388	
Total Instruction	62,388	8,058
Support Services - Students		
Certified Salaries	62,981	64,181
Group Insurance	16,899	16,916
Other Employee Benefits	33,954	16
Purchased Professional and Technical Services		27,664
Supplies and Materials		16,459
Total Support Services - Students	113,834	125,236
Total Expenditures and Transfers	176,222	133,294
Receipts Over (Under) Expenditures and Transfers	(10,611)	54,044
Unencumbered Cash, Beginning	18,015	7,404
Unencumbered Cash, Ending	7,404	61,448

Unified School District No. 484
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)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Cash Receipts				
Revenue from State Sources				
General State Aid	$ 638,420	642,057	702,264	(60,207)
Total Cash Receipts	638,420	642,057	702,264	(60,207)
Expenditures and Transfers				
Instruction				
Other Employee Benefits	396,624	377,605	436,288	(58,683)
Support Services - Students				
Other Employee Benefits	38,699	33,572	42,569	(8,997)
Support Services - Instr. Staff				
Other Employee Benefits	19,614	19,063	21,575	(2,512)
General Administration				
Other Employee Benefits	32,333	38,147	35,566	2,581
School Administration				
Other Employee Benefits	58,309	67,051	64,140	2,911
Support Services - Business				
Other Employee Benefits	14,267	12,990	15,694	(2,704)
Operations and Maintenance				
Other Employee Benefits	37,740	39,805	41,514	(1,709)
Student Transportation				
Other Employee Benefits	18,377	26,847	20,215	6,632
Operation of Non-Instruction Services				
Other Employee Benefits	22,457	26,977	24,703	2,274
Total Expenditures and Transfers	638,420	642,057	702,264	(60,207)
Receipts Over (Under) Expenditures and Transfers				
Unencumbered Cash, Beginning				
Unencumbered Cash, Ending				

Unified School District No. 484
Contingency Reserve Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Operating Transfers		
Transfer from General Fund	$ 100,000	
Total Cash Receipts	100,000	
Expenditures and Transfers		
Instruction		
Property (Equipment & Furnishings)		63,244
Total Expenditures and Transfers		63,244
Receipts Over (Under) Expenditures and Transfers	100,000	(63,244)
Unencumbered Cash, Beginning	354,193	454,193
Unencumbered Cash, Ending	454,193	390,949

Unified School District No. 484
Textbook and Student Material Revolving Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Revenue from Local Sources		
User Charges and Fines	$ 2,508	1,383
Rental Fees and Books	1,694	4,411
Total Revenue from Local Sources	4,202	5,794
Operating Transfers		
Transfer from Supplemental General Fund	100,000	
Total Cash Receipts	104,202	5,794
Expenditures and Transfers		
Instruction		
General Teaching Supplies	480	
Textbooks	7,749	6,746
Total Expenditures and Transfers	8,229	6,746
Receipts Over (Under) Expenditures and Transfers	95,973	(952)
Unencumbered Cash, Beginning	70,848	166,821
Unencumbered Cash, Ending	166,821	165,869

Unified School District No. 484
Recreation Commission Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Cash Receipts				
Revenue from Local Sources				
Ad Valorem Taxes	$ 62,410	78,536	70,481	8,055
Delinquent Taxes	1,906	1,983	789	1,194
Watercraft Tax	9	14		14
Total Revenue from Local Sources	64,325	80,533	71,270	9,263
Revenue from County Sources				
Motor Vehicle Tax	7,841	8,071	7,803	268
Recreational Vehicle Tax	179	193	191	2
Commercial Vehicle Tax	773	711	1,995	(1,284)
Total Revenue from County Sources	8,793	8,975	9,989	(1,014)
Total Cash Receipts	73,118	89,508	81,259	8,249
Expenditures and Transfers				
Community Services Operations				
Community Service Operations	51,488	130,404	130,404	
Total Expenditures and Transfers	51,488	130,404	130,404	
Receipts Over (Under) Expenditures and Transfers	21,630	(40,896)		
Unencumbered Cash, Beginning	27,515	49,145		
Prior Year Encumbrances Cancelled				
Unencumbered Cash, Ending	49,145	8,249		

Unified School District No. 484
Elementary/Secondary School Emergency Relief Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Revenue from Federal Sources		
Federal Financial Assistance	$ 446,043	659,365
Total Cash Receipts	446,043	659,365
Expenditures and Transfers		
Instruction		
Certified Salaries	313,435	232,104
Non-Certified Salaries	27,326	70,420
Group Insurance	39,768	34,061
Social Security	25,509	21,669
Unemployment Compensation	12	
Other Employee Benefits	3,983	165
Purchased Professional and Technical Services		5,154
General Teaching Supplies	116,041	17,480
Books and Periodicals	46,457	595
Property (Equipment & Furnishings)	33,981	675,000
Total Instruction	606,512	1,056,648
Support Services - Students		
General Teaching Supplies	2,003	
Operations and Maintenance		
General Teaching Supplies	2,501	
Total Expenditures and Transfers	611,016	1,056,648
Receipts Over (Under) Expenditures and Transfers	(164,973)	(397,283)
Unencumbered Cash, Beginning	39,412	(125,561)
Prior Year Encumbrances Cancelled		
Unencumbered Cash, Ending	(125,561)	(522,844)

Unified School District No. 484
Medical Academy Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

	Prior Year Actual	Current Year Actual
Cash Receipts		
None	$	
Expenditures and Transfers		
Instruction		
Supplies and Materials	480	282
Total Expenditures and Transfers	480	282
Receipts Over (Under) Expenditures and Transfers	(480)	(282)
Unencumbered Cash, Beginning	4,226	3,746
Unencumbered Cash, Ending	3,746	3,464

Unified School District No. 484
Rural and Low Income School Grant Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Revenue from Federal Sources		
Federal Financial Assistance	$ 22,600	
Total Cash Receipts	22,600	
Expenditures and Transfers		
Instruction		
Certified Salaries	22,600	
Total Expenditures and Transfers	22,600	
Receipts Over (Under) Expenditures and Transfers		
Unencumbered Cash, Beginning		
Unencumbered Cash, Ending		

Unified School District No. 484
Title I Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Revenue from Federal Sources		
Federal Financial Assistance	$ 192,701	168,853
Total Cash Receipts	192,701	168,853
Expenditures and Transfers		
Instruction		
Certified Salaries	94,361	103,674
Non-Certified Salaries	54,289	35,439
Group Insurance	24,581	21,161
Social Security	8,890	9,020
Other Employee Benefits	97	135
Total Expenditures and Transfers	182,218	169,429
Receipts Over (Under) Expenditures and Transfers	10,483	(576)
Unencumbered Cash, Beginning	15,395	25,878
Unencumbered Cash, Ending	25,878	25,302

Unified School District No. 484
KDHE COVID Testing Grant Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Revenue from Federal Sources		
Federal Financial Assistance	$ 86,459	300,908
Total Cash Receipts	86,459	300,908
Expenditures and Transfers		
Support Services - Students		
Non-Certified Salaries	41,299	160,949
Group Insurance	3,223	
Social Security	3,019	8,079
Other Employee Benefits	27	56
Supplies and Materials	15,292	194,517
General Teaching Supplies		1,110
Motor Fuel		600
Miscellaneous Supplies	3,847	1,080
Property (Equipment & Furnishings)	6,523	38,293
Other	180	13,554
Total Support Services - Students	73,410	418,238
Facilities Acquisition/Construction		
Building Repair and Remodeling		10,935
Total Expenditures and Transfers	73,410	429,173
Receipts Over (Under) Expenditures and Transfers	13,049	(128,265)
Unencumbered Cash, Beginning		13,049
Unencumbered Cash, Ending	13,049	(115,216)

Unified School District No. 484
Title II Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

		Prior Year Actual	Current Year Actual
Cash Receipts			
Revenue from Federal Sources			
Federal Financial Assistance	$	27,829	29,167
Total Cash Receipts		27,829	29,167
Expenditures and Transfers			
Instruction			
Non-Certified Salaries		25,953	29,167
Group Insurance		1,874	
Other Employee Benefits		2	
Total Expenditures and Transfers		27,829	29,167
Receipts Over (Under) Expenditures and Transfers			
Unencumbered Cash, Beginning			
Unencumbered Cash, Ending			

Unified School District No. 484
Title IV-A Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Revenue from Federal Sources		
Federal Financial Assistance	$ 18,462	18,577
Total Cash Receipts	18,462	18,577
Expenditures and Transfers		
Support Services - Students		
Non-Certified Salaries	(1,795)	22,597
Other Purchased Services	16,837	
General Teaching Supplies	(600)	
Total Expenditures and Transfers	14,442	22,597
Receipts Over (Under) Expenditures and Transfers	4,020	(4,020)
Unencumbered Cash, Beginning		4,020
Unencumbered Cash, Ending	4,020	

Unified School District No. 484
Bond and Interest Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Revenue from Local Sources				
Ad Valorem Taxes	$ 180,401	306,927	289,244	17,683
Delinquent Taxes	5,483	5,643	2,284	3,359
Watercraft Tax	26	41		41
Total Revenue from Local Sources	185,910	312,611	291,528	21,083
Revenue from County Sources				
Motor Vehicle Tax	22,109	22,695	21,824	871
Recreational Vehicle Tax	635	541	532	9
Commercial Vehicle Tax	2,145	2,020	5,582	(3,562)
Total Revenue from County Sources	24,889	25,256	27,938	(2,682)
Revenue from State Sources				
General State Aid	19,731	190,493	190,541	(48)
Total Cash Receipts	230,530	528,360	510,007	18,353
Expenditures and Transfers				
Debt Service				
Redemption of Principal	275,000	385,000	385,000	
Interest (Coupons)	24,225	20,306	20,306	
Refinancing Costs	10,500		100	(100)
Total Expenditures and Transfers	309,725	405,306	405,406	(100)
Receipts Over (Under) Expenditures and Transfers	(79,195)	123,054		
Unencumbered Cash, Beginning	397,189	317,994		
Prior Year Encumbrances Cancelled				
Unencumbered Cash, Ending	317,994	441,048		

Unified School District No. 484
Fredonia, Kansas
Agency Funds
Schedule of Receipts and Disbursements
Regulatory Basis
For the Year Ended June 30, 2023

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Student Organization Funds:				
High School:				
Apple Project	$ 17	-	17	-
Band	10,039	799	2,012	8,826
Bee Z Bakers	774	-	45	729
Class of '16	2,698	-	-	2,698
Class of '18	1,864	-	-	1,864
Class of '19	1,089	-	150	939
Class of '21	4,693	-	29	4,664
Class of '22	109	-	-	109
Class of '23	1,602	16,408	17,441	569
Class of '24	-	10,011	7,340	2,671
Class of '25	-	1,931	2,207	(276)
Prior Class Funds	3,665	-	-	3,665
Culinary Class	3,495	7,050	6,764	3,781
Drama	3,966	4,295	6,862	1,399
Horticulture	3,929	4,841	4,854	3,916
Softball	-	1,628	1,628	-
Baseball	-	1,511	1,511	-
Cross Country	-	687	327	360
FBLA	-	-	-	-
FFA	17,369	41,658	40,914	18,113
FCCLA	2,930	17,312	7,400	12,842
Jr. High FCCLA	2,178	18,201	8,202	12,177
Foreign Language	1,999	-	-	1,999
Jacket Enterprise	6,539	-	5,000	1,539
Jr. High KSE	7,114	-	3,702	3,412
Jr. High Activities	11,903	-	-	11,903
Select Singers	1,876	1,562	2,888	550
Leadership	525	-	-	525
Leo Lions	3,301	25	230	3,096
National FCCLA	19,135	21,726	39,511	1,350
Renaissance	3,062	7,001	8,554	1,509
Rotary Interact	104	673	455	322
Spirit Squad	28,920	26,415	28,492	26,843
Scholars Bowl	913	236	849	300
Skills USA	580	-	-	580
Special Olympics	2,284	-	1,270	1,014
Jr. High Cheer	1,332	874	1,247	959
Sting Relief	2,008	400	395	2,013
Student Council	6,112	6,242	6,815	5,539
Jr. High Stuco	3,047	-	538	2,509
Forensics	2,539	733	505	2,767
SADD	3,023	-	-	3,023
Youth Entepren	274	180	180	274
Youth Philanthropy	-	2,000	1,758	242
Clearing Fund	-	51,631	45,174	6,457
Lincoln/Paulen:				
Lifetouch	4,188	240	2,520	1,908
Student Activities	4,316	-	-	4,316
Other Agency Funds:				
Payroll Withholdings	328,740	2,819,401	2,819,264	328,877
Total Agency Funds	504,251	3,065,671	3,077,050	492,872

Unified School District No. 484
Fredonia, Kansas
District Activity Funds
Schedule of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended June 30, 2023

Fund	Beginning Unencumbered Cash Balance	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Gate Receipts:						
High School:						
Athletics	$ 9,171	9,028	8,847	9,352		9,352
Jr. High Athletics	4,663	12,338	11,084	5,917		5,917
Football	11,501	8,938	3,810	16,629		16,629
Girls Golf	-	572	572	-		-
Volleyball	1,624	1,650	3,055	219		219
Boys Basketball	8,207	5,407	5,221	8,393		8,393
Girls Basketball	8,930	4,793	4,399	9,324		9,324
Wrestling	5,946	4,416	6,084	4,278		4,278
Track	5,465	2,123	1,164	6,424		6,424
Boys Golf	139	502	440	201		201
Concession	1,878	9,664	10,351	1,191		1,191
Pepsi Fund	5,057	1,997	5,977	1,077		1,077
Subtotal Gate Receipts	62,581	61,428	61,004	63,005	-	63,005
Special Projects:						
High School:						
Flower	16	223	99	140		140
Learning Center	3,006	-	219	2,787		2,787
Yearbook	18,427	9,208	22,028	5,607		5,607
Sales Tax	30	11,445	11,032	443		443
Lincoln/Paulen:						
Book Fair	8,059	5,455	3,135	10,379		10,379
Les Box Tops	1,451	-	1,396	55		55
Donations	2,676	1,984	2,036	2,624		2,624
Family Math	2,137	697	993	1,841		1,841
Pepsi Machine	253	872	702	423		423
J Cooper Memorial	1,075	-	-	1,075		1,075
Counselor's Fund	3,416	357	250	3,523		3,523
Fair	542	-	315	227		227
Library	2,024	112	30	2,106		2,106
G & W Foods	57,385	34,086	90,471	1,000		1,000
Technology	11,640	-	-	11,640		11,640
Student Ear Bud	151	-	151	-		-
Yearbook	13	874	887	-		-
Clearing Account	68	46,818	46,682	204		204
Subtotal Special Projects	112,369	112,131	180,426	44,074	-	44,074
Total District Activity Funds	174,950	173,559	241,430	107,079	-	107,079

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

Board of Education
Unified School District No. 484
Fredonia, Kansas

We have audited, 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 *Kansas Municipal Audit and Accounting Guide*, the financial statements of Unified School District No. 484, Fredonia, Kansas, (the District) as of and for the year ended June 30, 2023, and have issued our report thereon dated March 1, 2024, which was qualified because the District prepares its financial statement 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.

Report on Internal Control Over Financial Reporting

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

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the District'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 may exist that have not been identified.

Report on 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.*

Purpose of this Report

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

Rodney M. Burns, CPA, LLC
Rodney M. Burns, CPA, LLC
Certified Public Accountants

Chanute, Kansas
March 1, 2024

Rodney M. Burns
CPA

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

Board of Education
Unified School District No. 484
Fredonia, Kansas

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited the compliance of Unified School District No. 484, Fredonia, Kansas, (the District) with the types of compliance requirements described in the U.S. *Office of Management and Budget (OMB) Compliance Supplement* that could have a direct and material effect on each of the District's major federal programs for the year ended June 30, 2023. The District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the District, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs, identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs 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 the District and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the District's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and other provisions of contracts or grant agreements applicable to the District'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 the District's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the District's compliance with the requirements of each major federal program as a whole.

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

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

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

Report on Internal Control over Compliance

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or 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 those 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.

Rodney M. Burns, CPA, LLC
Rodney M. Burns, CPA, LLC
Certified Public Accountants

Chanute, Kansas
March 1, 2024

Unified School District No. 484
Fredonia, Kansas
Schedule of Findings and Questioned Costs
For the Fiscal Year Ended June 30, 2023

I. Summary of Independent Auditors' Results

Financial Statement:
The independent auditors' report expresses an adverse opinion on the financial statement of Unified School District No. 484 on the Generally Accepted Accounting Principles (GAAP) basis of accounting, but an unmodified opinion on the regulatory basis of accounting as prescribed by the State of Kansas.

Internal Control over Financial Reporting:

Material weakness(es) identified?	_____	Yes	X	No
Significant deficiency(ies) identified?	_____	Yes	X	None reported
Non compliance or other matters required to be reported under *Government Auditing Standards?*	_____	Yes	X	No

Federal Awards:
Internal control over major programs:

Material weakness(es) identified?	_____	Yes	X	No
Significant deficiency(ies) identified?	_____	Yes	X	None reported

The independent auditors' report on compliance for the major federal award programs for Unified School District No. 484 expresses an unmodified opinion.

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?	_____	Yes	X	No

Identification of major programs:

U.S. Department of Education
Elementary Stabilization Fund - Elementary and Secondary School Emergency Relief Fund — CFDA #84.425D

The threshold for distinguishing Types A and B programs was $750,000.

Auditee qualified as a low risk auditee?	_____	Yes	X	No

II. Financial Statement Findings

None.

III. Federal Award Findings and Questioned Costs

None.

Unified School District No. 484
Fredonia, Kansas
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2023

Federal Grantor/Pass-through Grantor/Program Title	Pass-through Entity Identifying Number	Federal CFDA Number	Cash Receipts	Disbursements/ Expenditures	Provided to Subrecipients
U.S. Department of Agriculture					
Passed through State Department of Education					
Child Nutrition Cluster:					
School Breakfast Program	D0484	10.553	$ 78,518	78,518	0
National School Lunch Program	D0484	10.555	216,617	216,617	0
National School Lunch Program - COVID-19	D0484	10.555	31,176	31,176	0
Summer Food Service Program for Children	D0484	10.559	30,725	30,725	0
Fresh Fruit and Vegetable Program	D0484	10.582	23,363	23,363	0
	Total Child Nutrition Cluster		380,399	380,399	0
Total U.S. Department of Agriculture			380,399	380,399	0
U.S. Department of Education					
Title I Grant to Local Educational Agencies	D0484	84.010	168,853	169,429	0
Career and Technical Education - Basic Grants to States	D0484	84.048	300	300	0
Improving Teacher Quality State Grants	D0484	84.367	29,167	29,167	0
Student Support and Academic Enrichment Program	D0484	84.424	18,577	22,597	0
Education Stabilization Fund - Elementary and Secondary School Emergency Relief Fund (ESSER) - COVID-19	D0484	84.425D	152,178	18,344	0 (1)
American Rescue Plan - Elementary and Secondary School Emergency Relief (ARP ESSER)- COVID-19	D0484	84.425U	507,186	1,038,304	0 (1)
American Rescue Plan - State Educational Agency (Outlying Areas) (ARP-OA SEA) - COVID-19	D0484	84.425V	30,000	30,000	0 (1)
Passed through the Curators of the University of Missouri					
Supporting Effective Educator Development Program	00063283-33	84.423A	21,635	21,635	0
Passed through Southeast Kansas Education Service Center					
Career and Technical Education - Basic Grants to States		84.048	4,743	6,537	0
Total U.S. Department of Education			932,639	1,336,313	0
U.S. Department of Health and Human Services					
Passed through Kansas Department of Education					
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC) - COVID-19	D0484	93.323	300,909	429,174	0
Cooperative Agreements to Promote Adolescent Health through School-Based HIV/STD Prevention and School-Based Surveillance	D0484	93.079	75	75	0
Total U.S. Department of Health and Human Services			300,984	429,249	0
Total Federal Awards			1,614,022	2,145,961	0

(1) This program was considered to be a major program

Note to the Schedule of Expenditures of Federal Awards:

Note A: General

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) presents the activity of all federal financial assistance programs of Unified School District No. 484, Fredonia, Kansas (the District). The reporting entity is defined in Note 1 of the District's basic financial statement. Federal financial assistance received directly from federal agencies, as well as federal financial assistance passed through other government agencies are included on the Schedule.

Note B: Indirect Cost Rate

The District did not elect to use the 10% de minimis cost rate as allowed under the Uniform Guidance

Note C: Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) is presented using the regulatory basis of accounting, which is described in Note 1 of the District's basic financial statement. This is the same basis of accounting used in the District's regulatory basis financial statement. The information in the Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the District, it is not intended to and does not present the financial position, changes in net assets, or cash flows of the District.