UNIFIED SCHOOL DISTRICT NO. 293
Quinter, Kansas

Financial Statement and Regulatory-Required
Supplementary Information with Independent Auditor's Report

For the Year Ended June 30, 2023

MAPES & MILLER LLP
Certified Public Accountants
Quinter, Kansas

UNIFIED SCHOOL DISTRICT NO. 293
Quinter, Kansas

Financial Statement and Regulatory-Required
Supplementary Information with Independent Auditor's Report

For the Year Ended June 30, 2023

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INDEPENDENT AUDITOR'S REPORT

To the Board of Education
Unified School District No. 293
Quinter, Kansas 67752

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. 293, as of and for the year ended June 30, 2023, and the related notes to the financial statement.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the Basis for Adverse and Unmodified Opinions section of our report, the accompanying financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Unified School District No. 293 as of June 30, 2023, or changes in the financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of Unified School District No. 293 as of June 30, 2023, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

Basis for Adverse and Unmodified Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the *Kansas Municipal Audit and Accounting Guide*. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statement section of our report. We are required to be independent of Unified School District No. 293, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our adverse and unmodified audit opinions.

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

As discussed in Note 1 of the financial statement, the financial statement is prepared by Unified School District No. 293 on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Responsibilities of Management for the Financial Statement

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

In preparing the financial statement, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Unified School District No. 293'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 issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statement.

In performing an audit in accordance with GAAS, we:

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statement.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Unified School District No. 293's internal control. Accordingly, no such opinion is expressed.
- evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statement.

- conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Unified School District No. 293's ability to continue as a going concern for a reasonable period of time.

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

Supplementary Information

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

Mapes & Miller LLP
Certified Public Accountants
Quinter, Kansas

December 5, 2023

UNIFIED SCHOOL DISTRICT NO. 293
Quinter, Kansas
Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended June 30, 2023

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
General Funds							
General Fund	$ 0	0	2,999,937	2,999,937	0	7,073	7,073
Supplemental General Fund	99,562	0	966,329	996,310	69,581	14,282	83,863
Special Purpose Funds							
Preschool-Aged At-Risk Fund	0	0	35,000	35,000	0	0	0
At Risk Fund (K - 12)	0	0	277,540	277,540	0	4,987	4,987
Bilingual Education Fund	0	0	12,342	12,342	0	336	336
Capital Outlay Fund	184,390	0	397,583	419,010	162,963	14,095	177,058
Driver Training Fund	13,988	0	6,180	6,295	13,873	277	14,150
Food Service Fund	59,922	0	238,266	261,463	36,725	1,950	38,675
Professional Development Fund	3,040	0	9,409	10,905	1,544	0	1,544
Special Education Fund	22,839	0	796,020	779,545	39,314	881	40,195
KPERS Special Retirement Contribution Fund	0	0	338,621	338,621	0	0	0
Career and Postsecondary Education Fund	5,161	0	154,891	149,460	10,592	3,269	13,861
Gifts and Grants Fund	61,383	0	188,118	198,295	51,206	0	51,206
Contingency Reserve Fund	150,687	0	0	0	150,687	0	150,687
Textbook and Student Material Revolving Fund	17,212	0	84,230	70,767	30,675	0	30,675
Special Reserve Fund	0	0	15,067	0	15,067	0	15,067
Federal Funds	(248,925)	0	516,553	336,121	(68,493)	4,256	(64,237)
District Activity Funds (Schedule 4)	8,629	0	78,814	80,460	6,983	0	6,983
Bond and Interest Funds:							
Bond and Interest Fund	0	0	983,757	132,449	851,308	0	851,308
Capital Project Funds:							
Bond Construction Fund	0	0	15,975,023	5,504,121	10,470,902	4,089,751	14,560,653
Trust Funds:							
Scholarship Funds	124,434	0	12,044	15,147	121,331	0	121,331
Total Reporting Entity (Excluding Agency Funds)	$ 502,322	0	24,085,724	12,623,788	11,964,258	4,141,157	16,105,415

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

UNIFIED SCHOOL DISTRICT NO. 293
Quinter, Kansas
Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended June 30, 2023

Composition of Cash:

KansasLand Bank, Quinter, KS		
Checking Accounts	$	63,739
Money Market Accounts		1,438,413
Certificate of Deposit		118,553
Total KansasLand Bank		1,620,705
Equity Bank, Quinter, KS		
Checking Accounts		14,567,657
Total Equity Bank		14,567,657
Total Cash		16,188,362
Less: Agency Funds per Schedule 3		(82,947)
Total Reporting Entity (excluding Agency Funds)	$	16,105,415

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

1. Summary of Significant Accounting Policies

(a) Municipal Financial Reporting Entity

Unified School District No. 293, Quinter, Kansas, operates as a unified school district in accordance with the laws of the State of Kansas. The District is operated by an elected board of education and provides the following services: education, culture and recreation. This regulatory financial statement presents only Unified School District No. 293.

(b) Regulatory Basis Fund Types

The following types of funds comprise the financial activities of the District for the year ended June 30, 2023:

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

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

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

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

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

Agency Fund – funds used to report assets held by the District in a purely custodial capacity.

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

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

The District has approved a resolution that is in 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.

(d) Budgetary Information

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special purpose funds (unless specifically exempted by statute), bond and interest funds, and business funds. Although directory rather than mandatory, the statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

1. Preparation of the budget for the succeeding calendar year on or before August 1st.

2. Publication in local newspaper on or before August 5th of the proposed budget and notice of public hearing on the budget.

3. Public hearing on or before August 15th, but at least ten days after publication of notice of hearing.

4. Adoption of final budget on or before August 25th.

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

The statutes allow for the governing body to increase the originally adopted budget for increases in regulatory receipts other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication, the hearing may be held and the governing body may amend the budget at that time. There were no such budget amendments for the year ended June 30, 2023.

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, Schedule 2 as listed in the table of contents, for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

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

A legal operating budget is not required for capital project funds, trust funds, and the following special purpose funds: Contingency Reserve Fund, Special Reserve Fund, and Textbook & Student Material Revolving 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.

(e) Reimbursements

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

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, or in an adjoining county if such institution has been designated as an official depository, and the banks provide an acceptable rate of return on the funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The District has no other policies that would further limit interest rate risk.

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

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

Custodial credit risk – deposits. 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 the federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. All deposits were legally secured at June 30, 2023.

At June 30, 2023, the District's carrying amount of deposits was $16,188,362 and the bank balance was $16,250,749. The bank balance was held by two banks resulting in a concentration of credit risk. Of the bank balance, $14,830,781 was covered by federal depository insurance, and $1,419,968 was collateralized with securities held by the pledging financial institutions' agents in the District's name.

Custodial Credit Risk – Investments. For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the District will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured. The District had no investments at June 30, 2023.

3. Defined Benefit Pension Plan

Plan description. The District participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, et. seq. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in its Comprehensive Annual Financial Report which can be found on the KPERS website at www.kpers.org or by writing to KPERS (611 South Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

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

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

Senate Substitute for House Bill 2052 authorized the delay of $64.1 million in fiscal year 2017 contributions. These contributions were set up as a long-term receivable. Payment is scheduled to be made in a series of twenty annual payments of $6.4 million per year beginning in fiscal year 2018. Senate Substitute for House Bill 2002 authorized the delay of $194 million in fiscal year 2019 contributions. Payment is scheduled to be made in a series of twenty annual paymentsof $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 $338,621 for the year ended June 30, 2023.

Net Pension Liability

At June 30, 2023, the District's proportionate share of the collective net pension liability reported by KPERS was $3,143,623. The net pension liability was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2021, which was rolled forward to June 30, 2022. The District's proportion of the net pension liability was based on the ratio of the District's contributions to KPERS, relative to the total employer and non-employer contributions of the State/School subgroup within KPERS for the fiscal year ended June 30, 2022. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

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

4. Other Long-Term Obligations

(a) Compensated Absences

Certified full-time employees earn ninety-six (96) hours of leave each year, accumulative to a maximum of two hundred eighty-eight (288) hours. Certified full-time employees are paid $9.38 per hour for accumulated leave in excess of one hundred ninety-two (192) hours payable at the end of the contract year. However, as an incentive to minimize leave, the District buys back at a rate of $12.50 per hour any hours in excess of one hundred ninety-two (192) hours for those teachers taking forty or fewer hours of leave in the current school year. Any hours not used in the calendar year will be banked as sick leave hours. Sick leave is taken from banked hours until banked hours are depleted. Accrued leave is not paid upon termination of employment.

Non-certified full-time hourly employees working an eight (8) hour day earn eighty (80) hours of leave per year, accumulative to two hundred forty (240) hours. For non-certified employees working less than an eight (8) hour day, leave is then prorated based on the length of the workday. Non-certified full-time hourly employees are paid $8.00 per hour for accumulated leave in excess of one hundred sixty (160) hours payable on or before June 30. Accrued leave is not paid upon termination of employment.

Non-certified full-time hourly employees earn eighty (80) hours of vacation leave per year. The District buys back any unused vacation leave at $8.00 per hour, payable on or before June 30. Accrued vacation leave is not paid upon termination.

(b) Other Post-Employment Benefits

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

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

(c) Death and Disability Other Post-Employment Benefits

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

5. Risk Management

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters for which the District purchased commercial insurance. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

6. Subsequent Events

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

7. Capital Projects

On September 12, 2022, the District adopted Resolution 9-12-22 for the sale of general obligation bonds in the amount not to exceed $15,400,000 to pay the costs to construct, furnish and equipment improvements, renovations and additions to the elementary and junior/senior high school facilities. As of June 30, 2023, $5,504,121 had been expended for the project.

8. Stewardship, Compliance and Accountability

(a) Deposits adequately secured

K.S.A. 9-1402 and K.S.A. 9-1405 require the District's deposits in financial institutions to be covered entirely, at any given time, by the federal depository insurance or by collateral held under a joint custody receipt. The bank balance at Equity Bank from November 10, 2022, through December 4, 2022, was not adequately secured.

(b) Cash Violation

K.S.A. 10-1113 requires each fund to comply with the cash-basis laws of the State of Kansas. That is, no commitments or indebtedness should be incurred unless there is available cash in the fund. The ELC Fund incurred indebtedness in excess of available cash by $68,493. However, K.S.A. 12-1663 allows a deficit unencumbered cash balance for federal aid funds. The deficit is expected to be eliminated when federal grant proceeds are received.

(c) Bond Payments

K.S.A. 10-130 requires the District to remit at least 20 days prior to maturity of the bonds the amount necessary to pay the interest and principal due. Funds were not timely remitted in accordance with this statute for the Series 2022 General Obligation Bond interest payment that was due March 1, 2023.

9. Interfund Transfers

Operating transfers were as follows:

From	To	Amount	Regulatory Authority
General Fund	Preschool-Aged At-Risk Fund	$ 35,000	K.S.A.72-5167
General Fund	At Risk Fund (K-12)	206,308	K.S.A.72-5167
General Fund	Bilingual Education Fund	5,139	K.S.A.72-5167
General Fund	Professional Development Fund	3,395	K.S.A.72-5167
General Fund	Special Education Fund	605,501	K.S.A.72-5167
General Fund	Textbook and Student Material Revolving Fund	52,843	K.S.A.72-5167
General Fund	Career and Postsecondary Education Fund	105,132	K.S.A.72-5167
Supplemental General Fund	At Risk Fund (K-12)	71,232	K.S.A.72-5143
Supplemental General Fund	Bilingual Education Fund	7,203	K.S.A.72-5143
Supplemental General Fund	Professional Development Fund	4,469	K.S.A.72-5143
Supplemental General Fund	Special Education Fund	129,779	K.S.A.72-5143
Supplemental General Fund	Career and Postsecondary Education Fund	44,594	K.S.A.72-5143

10. Long-Term Debt

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

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
General Obligation Bonds:									
Series 2022	4.50 -5.00%	11/10/2022	$ 9,000,000	2047	$ -	9,000,000	-	9,000,000	132,449
Series 2023	4.00-6.25%	5/25/2023	6,400,000	2047	-	6,400,000	-	6,400,000	-
Total General Obligation Bonds					-	15,400,000	-	15,400,000	132,449
Finance Leases:									
QZAB - 360 Phase II	0.00%	2014	1,000,000	2029	533,338	-	66,666	466,672	-
Phone System	0.00%	2019	65,725	2024	31,052	-	31,052	-	-
Activity Bus	3.70%	2019	82,500	2022	25,670	-	25,670	-	807
Motor Coach	2.59%	2021	100,000	2023	60,302	-	38,438	21,864	1,562
Sharp Copier Lease	0.00%	2021	54,300	2026	47,060	-	10,860	36,200	-
Lighting Project	5.25%	2023	268,874	2028	-	268,874	26,874	242,000	-
Total Finance Leases					697,422	268,874	199,560	766,736	2,369
Total Contractual Indebtedness					$ 697,422	15,668,874	199,560	16,166,736	134,818

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

	Year Ended June 30,				
	2024	2025	2026	2027	2028
Principal					
General Obligation Bonds	$ -	150,000	315,000	335,000	360,000
Finance Leases	145,306	122,853	125,232	120,497	119,514
Total Principal	145,306	272,853	440,232	455,497	479,514
Interest					
General Obligation Bonds	646,098	708,250	695,656	677,438	658,000
Finance Leases	10,271	10,294	7,915	5,410	2,774
Total Interest	656,369	718,544	703,571	682,848	660,774
Total principal and interest	$ 801,675	991,397	1,143,803	1,138,345	1,140,288

	Year Ended June 30,				
	2029-2033	2034-2038	2039-2043	2044-2048	Total
Principal					
General Obligation Bonds	$ 2,190,000	2,960,000	3,935,000	5,155,000	15,400,000
Finance Leases	133,334	-	-	-	766,736
Total Principal	2,323,334	2,960,000	3,935,000	5,155,000	16,166,736
Interest					
General Obligation Bonds	2,956,837	2,342,475	1,566,000	587,225	10,837,979
Finance Leases	-	-	-	-	36,664
Total Interest	2,956,837	2,342,475	1,566,000	587,225	10,874,643
Total principal and interest	$ 5,280,171	5,302,475	5,501,000	5,742,225	27,041,379

Regulatory-Required
Supplementary Information

UNIFIED SCHOOL DISTRICT NO. 293 SCHEDULE 1

Quinter, Kansas

Summary of Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended June 30, 2023

Funds	Certified Budget	Adjustment to Comply with Legal Max	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)	
General Funds:							
General Fund	$ 3,125,670	(141,988)	16,255	2,999,937	2,999,937	0	
Supplemental General Fund	1,043,219	(46,909)	0	996,310	996,310	0	
Special Purpose Funds:							
Preschool-Aged At-Risk Fund	40,000	0	0	40,000	35,000	(5,000)	
At Risk Fund (K - 12)	277,540	0	0	277,540	277,540	0	
Bilingual Education Fund	13,000	0	0	13,000	12,342	(658)	
Capital Outlay Fund	642,180	0	0	642,180	419,010	(223,170)	
Driver Training Fund	23,537	0	0	23,537	6,295	(17,242)	
Food Service Fund	323,191	0	0	323,191	261,463	(61,728)	
Professional Development Fund	33,013	0	0	33,013	10,905	(22,108)	
Special Education Fund	800,107	0	0	800,107	779,545	(20,562)	
KPERS Special Retirement Contribution Fund	358,672	0	0	358,672	338,621	(20,051)	
Career and Postsecondary Education Fund	165,160	0	0	165,160	149,460	(15,700)	
Gifts and Grants Fund	260,382	0	0	260,382	198,295	(62,087)	*
Federal Funds	356,134	0	0	356,134	336,121	(20,013)	
Bond and Interest Funds:							
Bond and Interest Fund	320,833	0	0	320,833	132,449	(188,384)	

* Exempt from budget law per K.S.A. 72-8210

UNIFIED SCHOOL DISTRICT NO. 293
Quinter, Kansas
General Funds
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2023

	Actual	Budget	Variance Over (Under)
General Fund			
Receipts:			
General State Aid	$ **2,588,837**	2,603,880	(15,043)
Mineral Production Tax	**17,890**	13,000	4,890
Special Education Aid	**376,955**	508,790	(131,835)
Reimbursements	**6,510**	0	6,510
Reimbursements - Student Activities	**9,745**	0	9,745
Total Receipts	**2,999,937**	3,125,670	(125,733)
Expenditures:			
Instruction	**886,166**	974,905	(88,739)
Student Support Services	**50,932**	51,050	(118)
Instructional Support Staff	**31,852**	29,925	1,927
General Administration	**336,132**	329,800	6,332
School Administration	**273,952**	269,750	4,202
Operations and Maintenance	**156,132**	215,700	(59,568)
Operations and Maintenance (Transportation)	**7,244**	0	7,244
Student Transportation Services - Supervision	**0**	53,050	(53,050)
Vehicle Operating Services	**220,960**	174,150	46,810
Vehicle Services & Maintenance Services	**23,249**	15,800	7,449
Transfer to Preschool-Aged At-Risk Fund	**35,000**	40,000	(5,000)
Transfer to At Risk Fund (K-12)	**206,308**	187,540	18,768
Transfer to Bilingual Education Fund	**5,139**	9,000	(3,861)
Transfer to Capital Outlay Fund	**0**	10,000	(10,000)
Transfer to Contingency Reserve Fund	**0**	5,000	(5,000)
Transfer to Food Service Fund	**0**	10,000	(10,000)
Transfer to Professional Development Fund	**3,395**	20,000	(16,605)
Transfer to Special Education Fund	**605,501**	635,000	(29,499)
Transfer to Textbook and Student Material Revolving Fund	**52,843**	5,000	47,843
Transfer to Career and Postsecondary Education Fund	**105,132**	90,000	15,132
Adjustment to Comply with Legal Max	**0**	(141,988)	141,988
Legal General Fund Budget	**2,999,937**	2,983,682	16,255
Adjustment for Qualifying Budget Credits			
Reimbursements	**0**	6,510	(6,510)
Reimbursements - Student Activities	**0**	9,745	(9,745)
Total Expenditures	**2,999,937**	2,999,937	0
Receipts Over (Under) Expenditures	**0**		
Unencumbered Cash, Beginning	**0**		
Prior Year Cancelled Encumbrances	**0**		
Unencumbered Cash, Ending	$ **0**		

UNIFIED SCHOOL DISTRICT NO. 293
Quinter, Kansas
General Funds
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2023

	Actual	Budget	Variance Over (Under)
Supplemental General Fund			
Receipts:			
Ad Valorem Tax:			
Tax in Process	**$ 12,863**	4,816	8,047
Current Tax	**566,863**	589,525	(22,662)
Delinquent Tax	**6,738**	10,571	(3,833)
Motor Vehicle Tax (Includes 16/20M Tax)	**42,267**	34,164	8,103
Recreational Vehicle Tax	**1,040**	672	368
Commercial Vehicle Tax	**5,149**	4,097	1,052
Watercraft Tax	**36**	0	36
Supplemental State Aid	**331,373**	346,975	(15,602)
Total Receipts	**966,329**	990,820	(24,491)
Expenditures:			
Instruction	**593,647**	626,919	(33,272)
General Administration	**19,315**	11,500	7,815
School Administration	**0**	1,010	(1,010)
Operations and Maintenance	**126,071**	112,410	13,661
Transfer to At Risk Fund (K-12)	**71,232**	90,000	(18,768)
Transfer to Bilingual Education Fund	**7,203**	4,000	3,203
Transfer to Food Service Fund	**0**	10,564	(10,564)
Transfer to Professional Development Fund	**4,469**	6,973	(2,504)
Transfer to Special Education Fund	**129,779**	109,843	19,936
Transfer to Career and Postsecondary Education Fund	**44,594**	70,000	(25,406)
Adjustment to Comply with Legal Max	**0**	(46,909)	46,909
Total Expenditures	**996,310**	996,310	0
Receipts Over (Under) Expenditures	**(29,981)**		
Unencumbered Cash, Beginning	**99,562**		
Prior Year Cancelled Encumbrances	**0**		
Unencumbered Cash, Ending	**$ 69,581**		

UNIFIED SCHOOL DISTRICT NO. 293
Quinter, Kansas
Special Purpose Funds
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2023

	Actual	Budget	Variance Over (Under)
Preschool-Aged At-Risk Fund			
Receipts:			
Transfer from General Fund	$ **35,000**	40,000	(5,000)
Expenditures:			
Instruction	**35,000**	40,000	(5,000)
Receipts Over (Under) Expenditures	**0**		
Unencumbered Cash, Beginning	**0**		
Prior Year Cancelled Encumbrances	**0**		
Unencumbered Cash, Ending	$ **0**		
At Risk Fund (K-12)			
Receipts:			
Transfer from General Fund	$ **206,308**	187,540	18,768
Transfer from Supplemental General Fund	**71,232**	90,000	(18,768)
Total Receipts	**277,540**	277,540	0
Expenditures:			
Instruction	**277,540**	277,540	0
Receipts Over (Under) Expenditures	**0**		
Unencumbered Cash, Beginning	**0**		
Prior Year Cancelled Encumbrances	**0**		
Unencumbered Cash, Ending	$ **0**		
Bilingual Education Fund			
Receipts:			
Transfer from General Fund	$ **5,139**	9,000	(3,861)
Transfer from Supplemental General Fund	**7,203**	4,000	3,203
Total Receipts	**12,342**	13,000	(658)
Expenditures:			
Instruction	**12,342**	13,000	(658)
Receipts Over (Under) Expenditures	**0**		
Unencumbered Cash, Beginning	**0**		
Prior Year Cancelled Encumbrances	**0**		
Unencumbered Cash, Ending	$ **0**		

UNIFIED SCHOOL DISTRICT NO. 293
Quinter, Kansas
Special Purpose Funds
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2023

	Actual	Budget	Variance Over (Under)
Capital Outlay Fund			
Receipts:			
Ad Valorem Tax:			
Tax in Process	$ **4,837**	1,904	2,933
Current Tax	**233,609**	266,634	(33,025)
Delinquent Tax	**2,530**	3,977	(1,447)
Motor Vehicle Tax (Includes 16/20M Tax)	**15,590**	12,573	3,017
Recreational Vehicle Tax	**383**	247	136
Commercial Vehicle Tax	**1,926**	1,508	418
Capital Outlay State Aid	**61,576**	69,557	(7,981)
Interest on Idle Funds	**19,479**	34,265	(14,786)
Other Revenue from Local Source	**57,653**	57,125	528
Transfer from General Fund	**0**	10,000	(10,000)
Total Receipts	**397,583**	457,790	(60,207)
Expenditures:			
Instruction	**82,396**	106,000	(23,604)
Student Support Services	**40**	4,000	(3,960)
General Administration	**4,279**	3,000	1,279
School Administration	**679**	4,000	(3,321)
Operations and Maintenance	**296,356**	415,180	(118,824)
Transportation	**29,498**	100,000	(70,502)
Vehicle Services & Maintenance Services	**5,762**	10,000	(4,238)
Total Expenditures	**419,010**	642,180	(223,170)
Receipts Over (Under) Expenditures	**(21,427)**		
Unencumbered Cash, Beginning	**184,390**		
Prior Year Cancelled Encumbrances	**0**		
Unencumbered Cash, Ending	$ **162,963**		

UNIFIED SCHOOL DISTRICT NO. 293
Quinter, Kansas
Special Purpose Funds
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2023

		Actual	Budget	Variance Over (Under)
Driver Training Fund				
Receipts:				
Other Revenue from Local Source	$	**3,800**	5,500	(1,700)
State Safety Aid		**2,380**	4,050	(1,670)
Total Receipts		**6,180**	9,550	(3,370)
Expenditures:				
Instruction		**5,491**	14,363	(8,872)
Vehicle Services & Maintenance Services		**804**	9,174	(8,370)
Total Expenditures		**6,295**	23,537	(17,242)
Receipts Over (Under) Expenditures		**(115)**		
Unencumbered Cash, Beginning		**13,988**		
Prior Year Cancelled Encumbrances		**0**		
Unencumbered Cash, Ending	$	**13,873**		
Food Service Fund				
Receipts:				
Food Program Receipts	$	**106,018**	113,390	(7,372)
State Aid		**1,664**	1,780	(116)
Federal Aid		**127,631**	126,834	797
Miscellaneous		**284**	200	84
Interest on Idle Funds		**2,669**	500	2,169
Transfer from General Fund		**0**	10,000	(10,000)
Transfer from Supplemental General Fund		**0**	10,564	(10,564)
Total Receipts		**238,266**	263,268	(25,002)
Expenditures:				
Operations and Maintenance		**3,520**	3,000	520
Food Service Operation		**257,943**	320,191	(62,248)
Total Expenditures		**261,463**	323,191	(61,728)
Receipts Over (Under) Expenditures		**(23,197)**		
Unencumbered Cash, Beginning		**59,922**		
Prior Year Cancelled Encumbrances		**0**		
Unencumbered Cash, Ending	$	**36,725**		

UNIFIED SCHOOL DISTRICT NO. 293
Quinter, Kansas
Special Purpose Funds
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2023

	Actual	Budget	Variance Over (Under)
Professional Development Fund			
Receipts:			
Other Revenue from Local Source	$ **165**	0	165
State Aid	**1,380**	3,000	(1,620)
Transfer from General Fund	**3,395**	20,000	(16,605)
Transfer from Supplemental General Fund	**4,469**	6,973	(2,504)
Total Receipts	**9,409**	29,973	(20,564)
Expenditures:			
Instructional Support Staff	**9,282**	33,013	(23,731)
Central Services	**1,623**	0	1,623
Total Expenditures	**10,905**	33,013	(22,108)
Receipts Over (Under) Expenditures	**(1,496)**		
Unencumbered Cash, Beginning	**3,040**		
Prior Year Cancelled Encumbrances	**0**		
Unencumbered Cash, Ending	$ **1,544**		
Special Education Fund			
Receipts:			
Other Revenue from Local Source	$ **31,758**	32,427	(669)
Reimbursements	**28,982**	0	28,982
Transfer from General Fund	**605,501**	635,000	(29,499)
Transfer from Supplemental General Fund	**129,779**	109,843	19,936
Total Receipts	**796,020**	777,270	18,750
Expenditures:			
Instruction	**767,605**	785,507	(17,902)
Student Support Services	**10,878**	14,000	(3,122)
Student Transportation - Supervision	**0**	600	(600)
Vehicle Operating Services	**1,062**	0	1,062
Total Expenditures	**779,545**	800,107	(20,562)
Receipts Over (Under) Expenditures	**16,475**		
Unencumbered Cash, Beginning	**22,839**		
Prior Year Cancelled Encumbrances	**0**		
Unencumbered Cash, Ending	$ **39,314**		

UNIFIED SCHOOL DISTRICT NO. 293
Quinter, Kansas
Special Purpose Funds
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2023

	Actual	Budget	Variance Over (Under)
KPERS Special Retirement Contribution Fund			
Receipts:			
State Aid	$ **338,621**	358,672	(20,051)
Expenditures:			
Instruction	**212,000**	231,672	(19,672)
Student Support	**2,290**	5,000	(2,710)
Instructional Support	**12,883**	5,000	7,883
General Administration	**23,478**	30,000	(6,522)
School Administration	**31,761**	32,000	(239)
Central Services	**5,287**	5,000	287
Operation and Maintenance	**26,061**	28,000	(1,939)
Student Transportation Services	**13,720**	12,000	1,720
Food Service	**11,141**	10,000	1,141
Total Expenditures	**338,621**	358,672	(20,051)
Receipts Over (Under) Expenditures	**0**		
Unencumbered Cash, Beginning	**0**		
Prior Year Cancelled Encumbrances	**0**		
Unencumbered Cash, Ending	$ **0**		
Career and Postsecondary Education Fund			
Receipts:			
Reimbursements - Student Activities	$ **3,024**	0	3,024
Other Revenue from Local Source	**2,141**	0	2,141
Transfer from General Fund	**105,132**	90,000	15,132
Transfer from Supplemental General fund	**44,594**	70,000	(25,406)
Total Receipts	**154,891**	160,000	(5,109)
Expenditures:			
Instruction	**149,460**	165,160	(15,700)
Receipts Over (Under) Expenditures	**5,431**		
Unencumbered Cash, Beginning	**5,161**		
Prior Year Cancelled Encumbrances	**0**		
Unencumbered Cash, Ending	$ **10,592**		

UNIFIED SCHOOL DISTRICT NO. 293
Quinter, Kansas
Special Purpose Funds
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2023

		Actual	Budget	Variance Over (Under)
Gifts and Grants Fund				
Receipts:				
State Grant - Mental Health (School Liaison)	**$**	**54,824**	75,000	(20,176)
State Grant - Mental Health (Community Mental Health)		**21,734**	40,000	(18,266)
State Grant - Safe & Secure Schools		**5,690**	0	5,690
Other Revenue from Local Sources		**105,870**	84,000	21,870
Total Receipts		**188,118**	199,000	(10,882)
Expenditures:				
Instruction		**71,085**	148,965	(77,880)
Student Support Services		**76,557**	63,491	13,066
Instructional Support Staff		**21,163**	0	21,163
School Administration		**858**	1,200	(342)
Operations & Maintenance		**28,632**	46,726	(18,094)
Total Expenditures		**198,295**	260,382	(62,087)
Receipts Over (Under) Expenditures		**(10,177)**		
Unencumbered Cash, Beginning		**61,383**		
Prior Year Cancelled Encumbrances		**0**		
Unencumbered Cash, Ending	**$**	**51,206**		

UNIFIED SCHOOL DISTRICT NO. 293
Quinter, Kansas
Special Purpose Funds
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2023

		Actual
Contingency Reserve Fund		
Receipts	$	**0**
Expenditures		**0**
Receipts Over (Under) Expenditures		**0**
Unencumbered Cash, Beginning		**150,687**
Prior Year Cancelled Encumbrances		**0**
Unencumbered Cash, Ending	$	**150,687**
Textbook and Student Material Revolving Fund		
Receipts:		
Rental Fees & Books	$	**12,737**
Fees (Rental)		**18,650**
Transfer from General Fund		**52,843**
Total Receipts		**84,230**
Expenditures:		
Instruction		**67,151**
Instructional Support Staff		**3,616**
Total Expenditures		**70,767**
Receipts Over (Under) Expenditures		**13,463**
Unencumbered Cash, Beginning		**17,212**
Prior Year Cancelled Encumbrances		**0**
Unencumbered Cash, Ending	$	**30,675**
Special Reserve Fund		
Receipts:		
Other Revenue from Local Sources	$	**260**
Revenue from General Fund		**12,400**
Revenue from Food Service Fund		**827**
Revenue from Special Education Fund		**425**
Revenue from Career and Postsecondary Education Fund		**730**
Revenue from Federal Funds		**425**
Total Receipts		**15,067**
Expenditures		**0**
Receipts Over (Under) Expenditures		**15,067**
Unencumbered Cash, Beginning		**0**
Prior Year Cancelled Encumbrances		**0**
Unencumbered Cash, Ending	$	**15,067**

UNIFIED SCHOOL DISTRICT NO. 293
Quinter, Kansas
Special Purpose Funds
Federal Funds
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2023

	Title I	ESSER III	REAP	Title II	Title IV	ELC	Total	Budget	Variance Over (Under)
Receipts:									
Federal Aid	$ **49,323**	**300,651**	**18,234**	**11,321**	**12,259**	**124,765**	**516,553**	605,058	(88,505)
Expenditures:									
Instruction	**49,323**	**0**	**18,234**	**11,321**	**0**	**0**	**78,878**	142,684	(63,806)
Student Support Services	**0**	**0**	**0**	**0**	**12,259**	**0**	**12,259**	10,450	1,809
Instructional Support Staff	**0**	**73,905**	**0**	**0**	**0**	**0**	**73,905**	86,000	(12,095)
General Administration	**0**	**0**	**0**	**0**	**0**	**12,000**	**12,000**	11,000	1,000
School Administration	**0**	**0**	**0**	**0**	**0**	**17,500**	**17,500**	13,000	4,500
Operations & Maintenance	**0**	**0**	**0**	**0**	**0**	**2,750**	**2,750**	0	2,750
Vehicle Operating Services	**0**	**0**	**0**	**0**	**0**	**61,690**	**61,690**	40,000	21,690
Other Support Services	**0**	**0**	**0**	**0**	**0**	**77,139**	**77,139**	53,000	24,139
Total Expenditures	**49,323**	**73,905**	**18,234**	**11,321**	**12,259**	**171,079**	**336,121**	356,134	(20,013)
Receipts Over (Under) Expenditures	**0**	**226,746**	**0**	**0**	**0**	**(46,314)**	**180,432**		
Unencumbered Cash, Beginning	**0**	**(226,746)**	**0**	**0**	**0**	**(22,179)**	**(248,925)**		
Prior Year Cancelled Encumbrances	**0**	**0**	**0**	**0**	**0**	**0**	**0**		
Unencumbered Cash, Ending	$ **0**	**0**	**0**	**0**	**0**	**(68,493)**	**(68,493)**		

UNIFIED SCHOOL DISTRICT NO. 293
Quinter, Kansas
Bond and Interest Funds
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2023

		Actual	Budget	Variance Over (Under)
Bond and Interest Fund				
Receipts:				
Ad Valorem Tax:				
Current Tax	**$**	**945,636**	958,225	(12,589)
Delinquent Tax		**855**	0	855
Interest on Idle Funds		**13,395**	0	13,395
Other		**23,871**	0	23,871
Total Receipts		**983,757**	958,225	25,532
Expenditures:				
Interest		**132,449**	320,833	(188,384)
Receipts Over (Under) Expenditures		**851,308**		
Unencumbered Cash, Beginning		**0**		
Prior Year Cancelled Encumbrances		**0**		
Unencumbered Cash, Ending	$	**851,308**		

UNIFIED SCHOOL DISTRICT NO. 293
Quinter, Kansas
Capital Project Funds
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2023

		Actual
Bond Construction Fund		
Receipts		
Bond Proceeds	$	**15,787,223**
Interest on Idle Funds		**187,800**
Total Receipts		**15,975,023**
Expenditures:		
Project Costs:		
Other - Equipment & Furnishings		**415,695**
Architectural & Engineering		**938,854**
Site Improvement		**3,965,074**
Cost of Bond Issuance		**184,498**
Total Expenditures		**5,504,121**
Receipts Over (Under) Expenditures		**10,470,902**
Unencumbered Cash, Beginning		**0**
Prior Year Cancelled Encumbrances		**0**
Unencumbered Cash, Ending	$	**10,470,902**

UNIFIED SCHOOL DISTRICT NO. 293
Quinter, Kansas
Trust Funds
Scholarship Funds
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2023

	Vera Beaver Memorial	R.W. Jamison Memorial	Sylvan Kesler Vocational	Porter Foundation	Randall Turner Memorial
Receipts:					
Interest on Idle Funds	$ 44	5	99	1,346	88
Donations	0	0	0	0	0
Total Receipts	44	5	99	1,346	88
Expenditures:					
Scholarships	200	200	0	2,447	500
Receipts Over (Under) Expenditures	(156)	(195)	99	(1,101)	(412)
Unencumbered Cash, Beginning	2,855	301	6,473	88,592	5,679
Prior Year Cancelled Encumbrances	0	0	0	0	0
Unencumbered Cash, Ending	$ 2,699	106	6,572	87,491	5,267

UNIFIED SCHOOL DISTRICT NO. 293
Quinter, Kansas
Trust Funds
Scholarship Funds
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2023

	Quinter Community	Ocie McConkey Memorial	Theresa Custer Memorial	Collyer Community Alliance	**Total**
Receipts:					
Interest on Idle Funds	$ **0**	**70**	**0**	**167**	**1,819**
Donations	**5,225**	**0**	**5,000**	**0**	**10,225**
Total Receipts	**5,225**	**70**	**5,000**	**167**	**12,044**
Expenditures:					
Scholarships	**5,050**	**750**	**5,000**	**1,000**	**15,147**
Receipts Over (Under) Expenditures	**175**	**(680)**	**0**	**(833)**	**(3,103)**
Unencumbered Cash, Beginning	**5,050**	**4,569**	**0**	**10,915**	**124,434**
Prior Year Cancelled Encumbrances	**0**	**0**	**0**	**0**	**0**
Unencumbered Cash, Ending	$ **5,225**	**3,889**	**0**	**10,082**	**121,331**

UNIFIED SCHOOL DISTRICT NO. 293 SCHEDULE 3

Quinter, Kansas

Agency Funds

Summary of Receipts and Disbursements

Regulatory Basis

For the Year Ended June 30, 2023

Funds	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Junior High and High School				
Cheerleaders - Senior High	$ 4,798	3,717	5,317	3,198
Class of 2022	1,669	0	897	772
Class of 2023	16,135	5,308	20,259	1,184
Class of 2024	2,872	56,819	37,141	22,550
Class of 2025	4,244	324	510	4,058
Class of 2026	7,621	803	997	7,427
Class of 2027	2,379	8,365	6,776	3,968
Class of 2028	0	3,661	1,668	1,993
FCA	849	0	0	849
FFA	13,348	48,774	49,941	12,181
Quinter Network Club	2,514	224	238	2,500
National Honor Society	735	130	770	95
Q-Club	4,173	10,389	7,930	6,632
Student Council	9,444	1,752	4,762	6,434
Literary Club	543	0	0	543
SADD	2,143	378	50	2,471
Science Club	243	80	16	307
KAYS	3,987	810	1,198	3,599
QHS Band Club	605	3,664	3,327	942
QHS Choir Club	626	3,657	3,061	1,222
QHS Trap Team	3,895	694	4,589	0
Sales Tax Clearing	97	10,053	10,128	22
Total Agency Funds	$ 82,920	159,602	159,575	82,947

SCHEDULE 4

UNIFIED SCHOOL DISTRICT NO. 293
Quinter, Kansas
District Activity Funds
Schedule of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended June 30, 2023

Funds	Unencumbered Beginning Cash Balance	Receipts	Expenditures	Unencumbered Ending Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Gate Receipts						
High School:						
Athletics	$ 8,629	78,814	80,460	6,983	0	6,983
Total District Activity Funds	$ 8,629	78,814	80,460	6,983	0	6,983