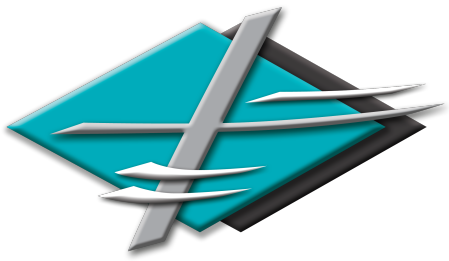
# UNIFIED SCHOOL DISTRICT NUMBER 418
# MCPHERSON, KANSAS

## FINANCIAL STATEMENT

## FISCAL YEAR ENDED JUNE 30, 2023



LOYD GROUP, LLC

Certified Public Accountants

# Unified School District Number 418
# McPherson, Kansas

## Fiscal Year Ended June 30, 2023

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**Unified School District Number 418**
**McPherson, Kansas**

**Fiscal Year Ended June 30, 2023**

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# INDEPENDENT AUDITOR'S REPORT

Board of Education
Unified School District 418
514 North Main
McPherson, KS 67460

***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 Number 418, Kansas (District), a Municipal Financial Reporting Entity, 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 *Kansas Municipal Audit and Accounting Guide* and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statement section of our report. We are required to be independent of the District, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our adverse and unmodified audit opinions.

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

As discussed in Note 1 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 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 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.

***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, schedules 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.

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of Unified School District Number 418 as of and for the year ended June 30, 2022 (not presented herein), and have issued their report thereon dated October 5, 2022, which contained an unmodified opinion on the basic financial statement. The 2022 basic financial statement and their 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/oar/municipalservices. 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 ended June 30, 2023 (Schedule 2 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2022 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2022 basic financial statement. The 2022 comparative information was subjected to the auditing procedures applied in the audit of the 2022 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2022 basic financial statement or to the 2022 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2022 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended June 30, 2023, on the basis of accounting described in Note 1.

Our audit was conducted for the purpose of forming an opinion on the financial statement of Unified School District Number 418, Kansas. The schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards,* is presented for purposes of additional analysis and is also not a required part of the basic financial statement. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated, in all material respects, in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

**Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated November 13, 2023, on our consideration of Unified School District Number 418'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 Unified School District Number 418's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Unified School District Number 418's internal control over financial reporting and compliance.

Loyd Group, LLC

Loyd Group, LLC
Galva, KS
November 13, 2023

**Unified School District Number 418**
**McPherson, KS**

**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 |
|---|---|---|---|---|---|---|
| GENERAL FUNDS: | | | | | | |
| General Fund | $ - | $ 16,837,912 | $ 16,837,912 | $ - | $ 1,160,037 | $ 1,160,037 |
| Supplemental General Fund | 761,751 | 5,392,303 | 5,619,548 | 534,506 | - | 534,506 |
| SPECIAL PURPOSE FUNDS: | | | | | | |
| At Risk (4 Year Old) Fund | - | 84,256 | 84,256 | - | - | - |
| At Risk (K-12) Fund | - | 2,588,549 | 2,444,358 | 144,191 | - | 144,191 |
| Bilingual Education Fund | - | 70,391 | 70,391 | - | - | - |
| Virtual Education Fund | - | - | - | - | - | - |
| Capital Outlay Fund | 1,829,346 | 2,746,291 | 2,615,938 | 1,959,699 | - | 1,959,699 |
| Food Service Fund | 408,455 | 1,590,795 | 1,740,787 | 258,463 | - | 258,463 |
| Professional Development Fund | - | 109,225 | 109,225 | - | - | - |
| Special Education Fund | 882,776 | 5,398,219 | 5,233,860 | 1,047,135 | - | 1,047,135 |
| Career and Postsecondary Education Fund | - | 418,361 | 418,361 | - | - | - |
| KPERS Special Retirement Contribution Fund | - | 3,068,062 | 3,068,062 | - | - | - |
| Special Assessments Fund | 3,804 | 26 | - | 3,830 | - | 3,830 |
| Special Education Cooperative Fund | 2,099,137 | 9,943,079 | 9,734,820 | 2,307,396 | - | 2,307,396 |
| Recreation Commission Fund | - | 1,645,292 | 1,645,292 | - | - | - |
| Federal Funds Fund | (265,515) | 460,820 | 789,278 | (593,973) | - | (593,973) |
| Carl Perkins Fund | 3,758 | 11,223 | 9,810 | 5,171 | - | 5,171 |
| Contingency Reserve Fund | 609,995 | - | - | 609,995 | - | 609,995 |
| Early Childhood Passthrough Fund | - | 28,173 | 28,173 | - | - | - |
| Gifts and Grants Fund | 220,054 | 179,209 | 182,965 | 216,298 | - | 216,298 |
| Head Start Program Fund | - | 1,323,750 | 1,323,342 | 408 | - | 408 |
| Textbook/Student Materials Revolving Fund | 370,812 | 338,424 | 124,047 | 585,189 | - | 585,189 |
| Title I Fund | 11,221 | 293,698 | 304,919 | - | - | - |
| Title II-A Teacher Quality Fund | 2,592 | 67,553 | 70,145 | - | - | - |
| Title VI-B Discretionary Fund | - | 38,785 | 38,785 | - | - | - |
| Title VI-B Passthrough Fund | - | 1,072,363 | 1,072,363 | - | - | - |
| Gate Receipts | 39,902 | 505,826 | 535,075 | 10,653 | - | 10,653 |
| BOND AND INTEREST FUND: | | | | | | |
| Bond and Interest Fund | 7,249,982 | 2,307,246 | 922,061 | 8,635,167 | - | 8,635,167 |
| Total Reporting Entity (Excluding Agency Funds) | $ 14,228,070 | $ 56,519,831 | $ 55,023,773 | $ 15,724,128 | $ 1,160,037 | $ 16,884,165 |

| | |
|---|---|
| COMPOSITION OF CASH: | |
| Board Checking Account | $ (949,776) |
| Board Savings Account | 357,515 |
| Board Petty Cash Checking | 1,500 |
| Board Checking Account | 10 |
| Enrollment Checking Account | 3,075 |
| Activity Funds Account - High School Checking | 121,976 |
| Activity Funds Account - Middle School Checking | 30,270 |
| Activity Funds Account - High School Certificates of Deposit | 30,680 |
| Lincoln Petty Cash Checking Account | 500 |
| Roosevelt Petty Cash Checking Account | 500 |
| Washington Petty Cash Checking Account | 500 |
| Head Start Petty Cash Account | 500 |
| Eisenhower Petty Cash Account | 500 |
| Middle School Petty Cash on Hand | 1,000 |
| High School Petty Cash on Hand | 1,025 |
| Investments - Municipal Investment Pool | 17,456,663 |
| Total Cash | 17,056,438 |
| Agency Funds per Schedule 3 | (172,273) |
| Total Reporting Entity (Excluding Agency Funds) | $ 16,884,165 |

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

**Unified School District Number 418**
**McPherson, KS**

## NOTES TO THE FINANCIAL STATEMENT

**For the Year Ended June 30, 2023**

### 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

#### *(a) Municipal Financial Reporting Entity*

Unified School District Number 418 (the "District") is a municipal corporation governed by an elected seven-member board. This financial statement presents Unified School District Number 418 (the District), a municipality.

#### *(b) Regulatory Basis Fund Types*

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

**Special Purpose 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 Fund**—used to account for the accumulation of resources, including tax levies, transfers from other funds and payment of general long-term debt.

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

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

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

#### *(c) Basis of Accounting*

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

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.

## 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT.)

### *(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 budget for the succeeding calendar year on or before August 1st.
2) Publication in local newspaper on or before August 5th of the proposed budget and notice of public hearing on the budget.
3) Public hearing on or before August 15th, but at least ten days after publication of notice of hearing.
4) Adoption of the final budget on or before August 25th.

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

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

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

A legal operating budget is not required for the Capital Projects Fund, Trust Funds or the following Special Purpose Funds: Federal Funds, Carl Perkins, Contingency Reserve, Early Childhood Passthrough, Head Start Program, Textbook/Student Materials Revolving, Title I, Title II-A Teacher Quality, Title VI-B Discretionary, Title VI-B Passthrough, Gifts and Grants, and Gate Receipts.

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

## 2. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

### *Compliance with Kansas Statutes*

Kansas municipalities are subject to the cash-basis law as stated in Kansas Statute 10-1113. The Federal Funds fund has a negative unencumbered cash balance at June 30, 2023, which is allowable under Kansas Statute 12-1663. These funds will be reimbursed in the following fiscal year from federal grant programs.

## 3. DEPOSITS AND INVESTMENTS

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

| Investment Type | Fair Value | Maturity in Years Less than 1 | Rating U.S |
|---|---|---|---|
| Kansas Municipal Investment Pool | $ 17,456,663 | $ 17,456,663 | S&P AAAF/SLT |

## 3. DEPOSITS AND INVESTMENTS (CONT.)

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

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

*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. At June 30, 2023, the District held 100% of their investments in the Kansas Municipal Investment Pool.

*Custodial credit risk – deposits.* Custodial credit risk is the risk that in the event of 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. All deposits were legally secured at June 30, 2023.

At June 30, 2023, the carrying amount of the District's deposits, including certificates of deposit, was ($400,225) and the bank balance was $949,960. The bank balance was held by two banks resulting in a concentration of credit risk. Of the bank balance, $500,000 was covered by federal depository insurance and $449,960 was collaterized 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 failure of the issuer or counterparty, the District will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured.

At June 30, 2023, the District had invested $17,456,663 in the State's municipal investment pool. The municipal investment pool is under the oversight of the Pooled Money Investment Board. The board is comprised of the State Treasurer and four additional members appointed by the State Governor. The board reports annually to the Kansas legislature. State pooled monies may be invested in direct obligations of, or obligations that are insured as to principal and interest, by the U.S. government or any agency thereof, with maturities up to four years. No more than ten percent of those funds may be invested in mortgage-backed securities. In addition, the State pool may invest in repurchase agreements with Kansas banks or with primary government securities dealers.

## 4. RISK MANAGEMENT

The school 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. The school district has been unable to obtain health insurance at a cost it considered to be economically justifiable. For this reason, the school district joined together with other school districts in the State to participate in the ESSDACK Health Insurance Group, a public entity risk pool currently operating as a common risk management and insurance program for 46 participating members. The school district pays an annual premium to ESSDACK Health Insurance Group for its health insurance coverage. The agreement to participate provides that the ESSDACK Health Insurance Group will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of either: Individual Claimants Annual Expenses exceeding $175,000 or Annual Claims that exceed $41,156,009.51 (inclusive of Max Claims and Fixed Costs). Additional premiums may be due if total claims for the pool are different than what has been anticipated by ESSDACK Health Insurance Group management. The school district continues to carry commercial insurance for all other risks of loss, including (property, casualty, workers compensation, etc.). Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

## 5. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS

### *(a) 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 of premium regardless of age. However, the cost of this subsidy has not been quantified in this financial statement.

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

### *(b) Death and Disability Other Post Employment Benefits*

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

### *(c) Compensated Absences*

Sick leave is granted to employees in the following manner:

Certified Employees- 15 days at the beginning of each year. Sick leave may accumulate to 75 days or no more than the number of days recorded in excess of 60 days prior to July 3, 1988.

Classified Employees - one day for each month employed. Sick leave may accumulate to 60 days or the number of days accumulated as of September 30, 1988, whichever is greater.

Upon termination of employment, all employees are paid for unused sick leave at an average rate of $3 per hour for classified employees, and one-half of substitute pay for certified employees.

### *(d) Termination Benefits*

The District provides an early retirement program for certain eligible employees. Certified employees are eligible if they (a) are a full time employee of the District; (b) have ten or more years of employment with the District; (c) are not more than 65 years of age; and (d) are eligible for KPERS retirement on or before July 31st of the last active year of teaching for the District. Classified employees are eligible if they (a) have ten or more years of employment with the District; (b) are working 17.5 or more hours per week; (c) are not more than 65 years of age; and (d) are eligible for KPERS retirement on or before July 31st of the last active year of employment with the District.

The early retirement benefit shall be an annual payment determined by utilization of the percentage opposite the year of benefit utilization on the following table. The percentage for the year of benefit shall be multiplied by the certified employee's last annual contract salary, or the classified employee's annualized salary (hourly rate x daily hours x number of days) in the last 12 months prior to retirement. The payment shall be paid annually into a 403(b) employer funded plan in January or July as selected by the employee. It shall be terminated either at the end of the payment of five years of incentive benefits or at the end of the contract year in which the employee reaches age 65. The employee shall receive no more than five years of benefits according to the following schedule. Staff hired after May 1, 2010 are not eligible.

| Retirement Year | 1st Year | 2nd Year | 3rd Year | 4th Year | 5th Year |
|---|---|---|---|---|---|
| 2015-2016 | 15% | 13% | 11% | 9% | 7% |
| 2016-2017 (and beyond) | 14% | 12% | 10% | 8% | 6% |

Payments to retired employees under this plan were $145,053 for the year ended June 30, 2023.

## 6. 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 | Defeased | Balance End of Year | Interest Paid |
|---|---|---|---|---|---|---|---|---|---|---|
| General Obligation Bonds: | | | | | | | | | | |
| Series 2013 | 2.00% to 4.00% | 05-30-13 | $ 13,790,000 | 03-01-26 | $ 2,760,000 | $ - | $ 650,000 | $ - | $ 2,110,000 | $ 83,100 |
| Series 2019 | 2.60% | 11-7-19 | 7,095,000 | 09-01-33 | 7,045,000 | - | 45,000 | - | 7,000,000 | 143,961 |
| Total General Obligation Bonds | | | | | 9,805,000 | - | 695,000 | - | 9,110,000 | 227,061 |
| Capital Leases: | | | | | | | | | | |
| HVAC | 3.25% | 04-25-17 | 1,620,000 | 09-01-37 | 1,390,000 | - | 70,000 | - | 1,320,000 | 44,038 |
| Computer Equipment | 2.74% | 07-01-19 | 278,630 | 02-01-23 | 71,712 | - | 71,712 | - | - | 1,965 |
| Mower | 3.60% | 08-15-19 | 22,750 | 02-01-23 | 5,881 | - | 5,881 | - | - | 212 |
| Buses | 3.23% | 02-14-20 | 53,920 | 02-01-23 | 18,527 | - | 18,527 | - | - | 598 |
| Computer Equipment | 1.64% | 04-01-20 | 354,485 | 04-01-24 | 180,125 | - | 89,330 | - | 90,795 | 2,954 |
| Bus Lease | 3.23% | 10-01-21 | 1,081,067 | 04-15-31 | 973,407 | - | 100,235 | - | 873,172 | 18,397 |
| Technology Lease | 1.64% | 07-01-21 | 149,000 | 04-01-25 | 112,136 | - | 36,860 | - | 75,276 | 1,570 |
| Facility Lease | 2.65% | 06-15-22 | 3,105,000 | 09-01-37 | 3,105,000 | - | - | - | 3,105,000 | 58,512 |
| Total Capital Leases | | | | | 5,856,788 | - | 392,545 | - | 5,464,243 | 128,246 |
| Total Contractual Indebtedness | | | | | $ 15,661,788 | $ - | $ 1,087,545 | $ - | $ 14,574,243 | $ 355,307 |

## 6. LONG-TERM DEBT (CONT.)

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

| Debt Issue | Year 2024 | 2025 | 2026 | 2027 | 2028 | 2029-2033 | 2034-2038 | Total |
|---|---|---|---|---|---|---|---|---|
| Principal: | | | | | | | | |
| General Obligation Bonds: | | | | | | | | |
| Series 2013 | $ 680,000 | $ 705,000 | $ 725,000 | $ - | $ - | $ - | $ - | $ 2,110,000 |
| Series 2019 | 45,000 | 45,000 | 50,000 | 800,000 | 815,000 | 4,325,000 | 920,000 | 7,000,000 |
| Total General Obligation Bonds | 725,000 | 750,000 | 775,000 | 800,000 | 815,000 | 4,325,000 | 920,000 | 9,110,000 |
| Capital Leases: | | | | | | | | |
| HVAC | 70,000 | 70,000 | 75,000 | 75,000 | 80,000 | 435,000 | 515,000 | 1,320,000 |
| Computer Equipment | 90,795 | - | - | - | - | - | - | 90,795 |
| Bus Lease | 102,129 | 104,059 | 106,026 | 108,030 | 110,072 | 342,856 | - | 873,172 |
| Technology Lease | 37,376 | 37,900 | - | - | - | - | - | 75,276 |
| Facility Lease | 155,000 | 175,000 | 180,000 | 185,000 | 190,000 | 1,035,000 | 1,185,000 | 3,105,000 |
| Total Capital Leases | 455,300 | 386,959 | 361,026 | 368,030 | 380,072 | 1,812,856 | 1,700,000 | 5,464,243 |
| Total Principal | 1,180,300 | 1,136,959 | 1,136,026 | 1,168,030 | 1,195,072 | 6,137,856 | 2,620,000 | 14,574,243 |
| Interest: | | | | | | | | |
| General Obligation Bonds: | | | | | | | | |
| Series 2013 | 56,500 | 32,325 | 10,875 | - | - | - | - | 99,700 |
| Series 2019 | 143,039 | 142,117 | 141,143 | 132,430 | 115,876 | 319,647 | 9,430 | 1,003,682 |
| Total General Obligation Bonds | 199,539 | 174,442 | 152,018 | 132,430 | 115,876 | 319,647 | 9,430 | 1,103,382 |
| Capital Leases: | | | | | | | | |
| HVAC | 41,762 | 39,488 | 37,131 | 34,694 | 32,175 | 120,169 | 42,981 | 348,400 |
| Computer Equipment | 1,489 | - | - | - | - | - | - | 1,489 |
| Bus Lease | 16,503 | 14,573 | 12,606 | 10,602 | 8,560 | 13,041 | - | 75,885 |
| Technology Lease | 1,054 | 531 | - | - | - | - | - | 1,585 |
| Facility Lease | 80,229 | 75,856 | 71,153 | 66,316 | 61,348 | 227,303 | 80,229 | 662,434 |
| Total Capital Leases | 141,037 | 130,448 | 120,890 | 111,612 | 102,083 | 360,513 | 123,210 | 1,089,793 |
| Total Interest | 340,576 | 304,890 | 272,908 | 244,042 | 217,959 | 680,160 | 132,640 | 2,193,175 |
| Total Principal and Interest | $ 1,520,876 | $ 1,441,849 | $ 1,408,934 | $ 1,412,072 | $ 1,413,031 | $ 6,818,016 | $ 2,752,640 | $ 16,767,418 |

## 7. RELATED-PARTY TRANSACTIONS

Unified School District Number 418 is the taxing authority for the McPherson Recreation Commission. During the fiscal year ended June 30, 2023, the District levied a total tax of 6.00 mills for the Recreation Commission Fund, which in turn is appropriated to the McPherson Recreation Commission for its operations. Also, there is an informal agreement between the District and the Recreation Commission for use of District facilities when they are not otherwise being used by the District.

## 8. INTERFUND TRANSFERS

Operating transfers were as follows:

| From | To | Regulatory Authority | Amount |
|---|---|---|---|
| General Fund | At Risk (4 Year Old) Fund | K.S.A. 72-5167 | $ 84,256 |
| General Fund | At Risk (K-12) Fund | K.S.A. 72-5153 | 1,959,722 |
| General Fund | Bilingual Education Fund | K.S.A. 72-5167 | 49,037 |
| General Fund | Professional Development Fund | K.S.A. 72-5167 | 98,262 |
| General Fund | Special Education Fund | K.S.A. 72-5167 | 2,810,659 |
| General Fund | Career and Postsecondary Education Fund | K.S.A. 72-5167 | 329,310 |
| Supplemental General Fund | At Risk (K-12) Fund | K.S.A. 72-5413 | 628,827 |
| Supplemental General Fund | Bilingual Education Fund | K.S.A. 72-5413 | 21,354 |
| Supplemental General Fund | Special Education Fund | K.S.A. 72-5413 | 2,410,960 |
| Special Education Fund | Special Education Cooperative Fund | K.S.A. 72-5413 | 5,221,619 |
| | | | $ 13,614,006 |

## 9. 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 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 1.00% contribution rate for the Death and Disability Program) was 14.20% and 13.33%, respectively, for the fiscal year ended June 30, 2022. The actuarially determined employer contribution rate and the statutory contribution rate was 13.88% and 13.11% for the fiscal year ended June 30, 2023.

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

## 9. DEFINED BENEFIT PENSION PLAN (CONT.)

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 of retired District employees. The District received and remitted amounts equal to the statutory contribution rate, which totaled $3,068,062 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 $29,215,011. 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, 2021. 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 publically available on the website at www.kpers.org or can be obtained as described above.

## 10. CLAIMS AND JUDGMENTS

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

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. The District has purchased commercial insurance for these potential risks. There have been no significant reductions in insurance coverage from 2022 to 2023, and there were no settlements that exceeded insurance coverage in the past three years.

During the ordinary course of its operations, the District is exposed to various claims, legal actions and complaints. It is of the opinion of the District's management and legal counsel that any current matters are not anticipated to have a material impact on the District.

## 11. ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF (ESSER) FUNDING

The CARES Act also included Elementary and Secondary School Emergency Relief (ESSER) Funds for K-12 schools. The ESSER grants will provide school districts with emergency relief funds to address the impact COVID-19 has had on elementary and secondary schools. It is being allocated to the Districts in three phases, ESSER I, II, and III. The ESSER I under the Cares Act began in March 2020, the ESSER II under the CRRSA Act began in December 2020, and the ESSER III under the ARP Act began in March 2021. The District was allocated $213,254 for ESSER I, $1,070,195 for ESSER II, and $2,403,506 for ESSER III. As of June 30, 2023 the District spent all of ESSER I, all of ESSER II, and $617,161 of ESSER III.

## 12. SUBSEQUENT EVENTS

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

# UNIFIED SCHOOL DISTRICT NUMBER 418
# MCPHERSON, KANSAS

## REGULATORY-REQUIRED
## SUPPLEMENTARY INFORMATION

## FISCAL YEAR ENDED JUNE 30, 2023

**Unified School District Number 418**
**McPherson, KS**

**SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET**
**Regulatory Basis**
**(Budgeted Funds Only)**
**For the Year Ended June 30, 2023**

| | Certified Budget | Adjustments 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 | $ 17,795,436 | $ (957,524) | $ - | $ 16,837,912 | $ 16,837,912 | $ - |
| Supplemental General Fund | 5,883,447 | (263,899) | - | 5,619,548 | 5,619,548 | - |
| SPECIAL PURPOSE FUNDS: | | | | | | |
| At Risk (4 Yr Old) Fund | 193,840 | - | - | 193,840 | 84,256 | (109,584) |
| At Risk (K-12) Fund | 2,444,358 | - | - | 2,444,358 | 2,444,358 | - |
| Bilingual Education Fund | 90,304 | - | - | 90,304 | 70,391 | (19,913) |
| Virtual Education Fund | 152,604 | - | - | 152,604 | - | (152,604) |
| Capital Outlay Fund | 3,996,511 | - | - | 3,996,511 | 2,615,938 | (1,380,573) |
| Food Service Fund | 2,265,689 | - | - | 2,265,689 | 1,740,787 | (524,902) |
| Professional Development Fund | 172,500 | - | - | 172,500 | 109,225 | (63,275) |
| Special Education Fund | 6,703,234 | - | - | 6,703,234 | 5,233,860 | (1,469,374) |
| Career and Postsecondary Education Fund | 800,000 | - | - | 800,000 | 418,361 | (381,639) |
| KPERS Special Retirement Contribution Fund | 3,334,635 | - | - | 3,334,635 | 3,068,062 | (266,573) |
| Special Education Cooperative Fund | 12,550,900 | - | - | 12,550,900 | 9,734,820 | (2,816,080) |
| Recreation Commission Fund | 1,800,000 | - | - | 1,800,000 | 1,645,292 | (154,708) |
| BOND AND INTEREST FUND: | | | | | | |
| Bond and Interest Fund | 922,061 | - | - | 922,061 | 922,061 | - |
| Total | $ 59,105,519 | $ (1,221,423) | $ - | $ 57,884,096 | $ 50,544,871 | $ (7,339,225) |

# Unified School District Number 418
**McPherson, KS**

**GENERAL FUND**

**GENERAL FUND**

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

| | | 2023 | | |
|---|---|---|---|---|
| | 2022 Actual | Actual | Budget | Variance Over (Under) |
| Receipts: | | | | |
| Taxes and Shared Revenue - | | | | |
| Mineral production tax | $ 7,847 | $ 10,763 | $ - | $ 10,763 |
| State aid | 13,765,729 | 14,016,490 | 14,165,436 | (148,946) |
| Special education aid | 2,782,603 | 2,810,659 | 3,630,000 | (819,341) |
| State reimbursements | 267 | - | - | - |
| Total Receipts | 16,556,446 | 16,837,912 | $ 17,795,436 | $ (957,524) |
| Expenditures: | | | | |
| Instruction - | | | | |
| Certified salaries | 5,502,064 | 5,754,380 | $ 6,040,001 | $ (285,621) |
| Non-certified salaries | 550,256 | 563,485 | 426,328 | 137,157 |
| Insurance | 959,526 | 627,635 | 759,193 | (131,558) |
| Social Security | 441,394 | 462,232 | 471,214 | (8,982) |
| Other employee benefits | 54,622 | 54,722 | 59,650 | (4,928) |
| Purchased professional services | 9,491 | 34,698 | 10,061 | 24,637 |
| Purchased property services | 156,669 | 145,341 | 172,691 | (27,350) |
| Other purchased services | 183,627 | 91,438 | 194,645 | (103,207) |
| Supplies | 147,056 | 216,218 | 155,879 | 60,339 |
| Textbooks | - | 180 | - | 180 |
| Technology Related Supplies | 47,353 | 15,784 | 53,396 | (37,612) |
| Other | 3,906 | 22,477 | 12,822 | 9,655 |
| Student Support Services - | | | | |
| Certified salaries | 313,783 | 460,010 | 340,781 | 119,229 |
| Non-certified salaries | 51,986 | 158,727 | 54,926 | 103,801 |
| Insurance | 42,034 | 86,785 | 45,008 | 41,777 |
| Social Security | 26,564 | 47,528 | 28,746 | 18,782 |
| Other employee benefits | 6,433 | 6,101 | 6,944 | (843) |
| Purchased professional services | 202,503 | - | 214,653 | (214,653) |
| Other purchased services | - | 1,480 | - | 1,480 |
| Supplies | 25,830 | 18,368 | 27,380 | (9,012) |
| Instruction Support Staff - | | | | |
| Certified salaries | 291,370 | 329,220 | 311,766 | 17,454 |
| Non-certified salaries | 188,427 | 174,167 | 206,521 | (32,354) |
| Insurance | 59,326 | 57,041 | 63,479 | (6,438) |
| Social Security | 37,668 | 40,230 | 37,345 | 2,885 |
| Other employee benefits | 183,434 | 200,982 | 5,732 | 195,250 |
| Purchased professional services | - | - | 191,563 | (191,563) |

# Unified School District Number 418
**McPherson, KS**

**GENERAL FUND**

**GENERAL FUND**

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

| | | 2023 | | |
|---|---|---|---|---|
| | 2022 Actual | Actual | Budget | Variance Over (Under) |
| Expenditures (cont.): | | | | |
| Instruction Support Staff (cont.) - | | | | |
| Other purchased services | $ 13,350 | $ 13,689 | $ 14,281 | $ (592) |
| Supplies | 59,447 | 155,158 | 13,796 | 141,362 |
| Books and periodicals | - | - | 26,922 | (26,922) |
| Technology supplies | - | - | 22,296 | (22,296) |
| Property and equipment | 7,269 | 30,580 | 7,705 | 22,875 |
| General Administration - | | | | |
| Certified salaries | 124,247 | 140,967 | 132,944 | 8,023 |
| Non-certified salaries | 68,206 | 96,454 | 72,980 | 23,474 |
| Insurance | 19,311 | 27,326 | 20,663 | 6,663 |
| Social Security | 15,032 | 17,502 | 16,084 | 1,418 |
| Other employee benefits | 11,546 | 8,062 | 7,519 | 543 |
| Purchased professional services | 77,523 | 182,632 | 138,624 | 44,008 |
| Purchased property services | 807 | 719 | 1,154 | (435) |
| Other purchased services | 19,692 | 15,100 | 20,873 | (5,773) |
| Supplies | 102,708 | 130,021 | 117,543 | 12,478 |
| Property and equipment | 616 | - | 653 | (653) |
| Other | 3,371 | 20,510 | 15,719 | 4,791 |
| School Administration - | | | | |
| Supplies | - | 6,031 | - | 6,031 |
| Operations and Maintenance - | | | | |
| Purchased professional services | - | 65 | - | 65 |
| Other | 23 | 126 | 24 | 102 |
| Student Transportation Services - | | | | |
| Supervision - | | | | |
| Non-certified salaries | 118,711 | 133,445 | 29,669 | 103,776 |
| Insurance | 37,566 | 49,899 | 2,567 | 47,332 |
| Social Security | 18,499 | 23,339 | 2,217 | 21,122 |
| Other employee benefits | 10,306 | 13,123 | 170 | 12,953 |
| Other purchased services | 636 | 397 | - | 397 |
| Property and equipment | - | - | 109 | (109) |
| Other | 5,273 | 4,661 | 43,470 | (38,809) |

# Unified School District Number 418
**McPherson, KS**

**GENERAL FUND**

**GENERAL FUND**

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

| | | 2023 | | |
|---|---|---|---|---|
| | 2022 Actual | Actual | Budget | Variance Over (Under) |
| Expenditures (cont.): | | | | |
| Student Transportation Services (cont): | | | | |
| Vehicle Operating Services - | | | | |
| Certified salaries | $ - | $ - | $ 127,021 | $ (127,021) |
| Non-certified salaries | 27,728 | 13,020 | - | 13,020 |
| Insurance | 2,399 | 966 | 40,191 | (39,225) |
| Social Security | 2,072 | 901 | 19,799 | (18,898) |
| Other employee benefits | 159 | 69 | 11,027 | (10,958) |
| Rent of vehicles | 40,817 | 42,858 | 192,131 | (149,273) |
| Other purchased services | 132,629 | 178,649 | 87,633 | 91,016 |
| Motor fuel | 66,418 | 80,722 | - | 80,722 |
| Property and equipment | 103 | 68 | - | 68 |
| Supplies | 48,359 | 57,942 | 57,524 | 418 |
| Other Support Services - | | | | |
| Non-certified salaries | 31,767 | 90,390 | 33,991 | 56,399 |
| Insurance | 2,611 | 10,915 | 2,794 | 8,121 |
| Social Security | 2,558 | 7,379 | 8,819 | (1,440) |
| Other employee benefits | 5,683 | 81,179 | 19,052 | 62,127 |
| Outgoing Transfers - | | | | |
| Capital Outlay Fund | 930,707 | - | - | - |
| Professional Development Fund | 44,594 | 98,262 | 150,000 | (51,738) |
| Special Education Fund | 2,782,604 | 2,810,659 | 3,630,000 | (819,341) |
| Career and Postsecondary Education Fund | 403,500 | 329,310 | 450,000 | (120,690) |
| Textbook/Student Materials Revolving Fund | - | - | 100,000 | (100,000) |
| At Risk (4 Year Old) Fund | 43,185 | 84,256 | 193,840 | (109,584) |
| At Risk (K-12) Fund | 1,730,587 | 1,959,722 | 1,831,303 | 128,419 |
| Bilingual Education Fund | 58,505 | 49,037 | 67,359 | (18,322) |
| Virtual Education Fund | - | - | 152,604 | (152,604) |
| Adjustment to comply with legal max | - | - | (957,524) | 957,524 |
| Legal General Fund Budget | 16,556,446 | 16,837,912 | 16,837,912 | - |
| Total Expenditures | 16,556,446 | 16,837,912 | $ 16,837,912 | $ - |
| Receipts Over (Under) Expenditures | - | - | | |
| Unencumbered Cash, Beginning | - | - | | |
| Unencumbered Cash, Ending | $ - | $ - | | |

# Unified School District Number 418
**McPherson, KS**

**GENERAL FUND**

**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)**

| | | 2023 | | |
|---|---|---|---|---|
| | 2022 Actual | Actual | Budget | Variance Over (Under) |
| Receipts: | | | | |
| Taxes and Shared Revenue - | | | | |
| Ad valorem property | $ 3,878,603 | $ 3,806,760 | $ 4,025,210 | $ (218,450) |
| Delinquent tax | 105,783 | 47,366 | 59,997 | (12,631) |
| Motor vehicle tax | 267,028 | 258,268 | 259,487 | (1,219) |
| Recreational vehicle tax | 5,480 | 5,426 | 4,922 | 504 |
| Commercial vehicle tax | 20,462 | 21,886 | 17,853 | 4,033 |
| Mineral production tax | - | - | 14,268 | (14,268) |
| Supplemental state aid | 1,330,914 | 1,252,597 | 1,311,420 | (58,823) |
| Total Receipts | 5,608,270 | 5,392,303 | $ 5,693,157 | $ (300,854) |
| Expenditures: | | | | |
| Instruction - | | | | |
| Other employee benefits | 120 | - | $ - | $ - |
| Purchased property services | 6,248 | - | - | - |
| Miscellaneous supplies | 11,211 | - | - | - |
| General Administration - | | | | |
| Purchased professional services | 49,016 | - | - | - |
| Dues and fees | 11,458 | - | - | - |
| School Administration - | | | | |
| Certified salaries | 720,904 | 839,568 | 764,158 | 75,410 |
| Non-certified salaries | 333,147 | 348,331 | 353,136 | (4,805) |
| Insurance | 140,138 | 150,656 | 148,546 | 2,110 |
| Social Security | 78,072 | 87,555 | 82,756 | 4,799 |
| Other employee benefits | 10,248 | 11,802 | 6,157 | 5,645 |
| Purchased professional services | 5,300 | 9,834 | 5,618 | 4,216 |
| Other purchased services | 5,674 | 7,078 | 10,722 | (3,644) |
| Supplies | 12,024 | 3,842 | 4,073 | (231) |
| Operations and Maintenance - | | | | |
| Non-certified salaries | 80,977 | 32,187 | 85,836 | (53,649) |
| Insurance | (242,503) | (370) | 7,947 | (8,317) |
| Social Security | 6,077 | 1,668 | 6,442 | (4,774) |
| Other employee benefits | 2,741 | 152 | 2,906 | (2,754) |
| Purchased professional services | 12,732 | 52,376 | 13,496 | 38,880 |

# Unified School District Number 418
**McPherson, KS**

**GENERAL FUND**

**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)**

| | | 2023 | | |
|---|---|---|---|---|
| | 2022 Actual | Actual | Budget | Variance Over (Under) |
| Expenditures (cont.): | | | | |
| Operations and Maintenance (cont): | | | | |
| Purchased property services | $ - | $ 283 | $ - | $ 283 |
| Water/sewer | 61,621 | 87,330 | 65,318 | 22,012 |
| Cleaning | 59,681 | - | 75,872 | (75,872) |
| Repairs and maintenance | 26,902 | 4,477 | 667 | 3,810 |
| Rentals | - | - | 470 | (470) |
| Other purchased services | 212,280 | 24,382 | 190,000 | (165,618) |
| Supplies | 299,789 | 439,428 | 332,550 | 106,878 |
| Heating | 110,277 | 96,907 | 121,305 | (24,398) |
| Electricity | 309,865 | 343,507 | 328,457 | 15,050 |
| Motor fuel | 9,395 | 7,597 | 10,335 | (2,738) |
| Other | - | 140 | - | 140 |
| Other Supplemental Services - | | | | |
| Non-certified salaries | 78,954 | 4,927 | 83,691 | (78,764) |
| Insurance | 7,830 | - | 8,300 | (8,300) |
| Social Security | 5,518 | - | 5,849 | (5,849) |
| Other employee benefits | 87,154 | 4,750 | 92,383 | (87,633) |
| Other purchased services | 17,974 | - | - | - |
| Outgoing Transfers - | | | | |
| Bilingual Education Fund | 18,030 | 21,354 | 22,945 | (1,591) |
| Special Education Fund | 2,406,350 | 2,410,960 | 2,190,457 | 220,503 |
| Career and Postsecondary Education Fund | - | - | 250,000 | (250,000) |
| Textbook & Student Materials Revolving Fund | 14,961 | - | - | - |
| At Risk (K-12) Fund | 493,356 | 628,827 | 613,055 | 15,772 |
| Adjustment to comply with legal max | - | - | (263,899) | 263,899 |
| Total Expenditures | 5,463,521 | 5,619,548 | $ 5,619,548 | $ - |
| Receipts Over (Under) Expenditures | 144,749 | (227,245) | | |
| Unencumbered Cash, Beginning | 617,002 | 761,751 | | |
| Unencumbered Cash, Ending | $ 761,751 | $ 534,506 | | |

# Unified School District Number 418
**McPherson, KS**

## SPECIAL PURPOSE FUND

## AT RISK (4 YEAR OLD) FUND

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

| | | 2023 | | |
|---|---|---|---|---|
| | 2022 Actual | Actual | Budget | Variance Over (Under) |
| Receipts: | | | | |
| Transfer from General Fund | $ 43,185 | $ 84,256 | $ 193,840 | $ (109,584) |
| Expenditures: | | | | |
| Instruction - | | | | |
| Certified salaries | 28,837 | 36,611 | $ 75,000 | $ (38,389) |
| Non-certified salaries | - | 8,524 | 25,000 | (16,476) |
| Insurance | 5,911 | 10,673 | 20,000 | (9,327) |
| Social Security | 4,141 | 4,891 | 10,000 | (5,109) |
| Other employee benefits | 299 | 355 | 2,000 | (1,645) |
| Other | - | - | 23,000 | (23,000) |
| Central services - | | | | |
| Certified salaries | - | - | 20,000 | (20,000) |
| Insurance | - | - | 10,000 | (10,000) |
| Social Security | - | - | 4,000 | (4,000) |
| Supplies | 3,997 | 23,202 | 4,840 | 18,362 |
| Total Expenditures | 43,185 | 84,256 | $ 193,840 | $ (109,584) |
| Receipts Over (Under) Expenditures | - | - | | |
| Unencumbered Cash, Beginning | - | - | | |
| Unencumbered Cash, Ending | $ - | $ - | | |

# Unified School District Number 418
**McPherson, KS**

## SPECIAL PURPOSE FUND

## 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)**

| | | 2023 | | |
|---|---|---|---|---|
| | 2022 Actual | Actual | Budget | Variance Over (Under) |
| Receipts: | | | | |
| Transfer from General Fund | $ 1,730,587 | $ 1,959,722 | $ 1,831,303 | $ 128,419 |
| Transfer from Supplemental General Fund | 493,356 | 628,827 | 613,055 | 15,772 |
| Total Receipts | 2,223,943 | 2,588,549 | $ 2,444,358 | $ 144,191 |
| Expenditures: | | | | |
| Instruction - | | | | |
| Certified salaries | 1,690,622 | 1,736,720 | $ 1,825,872 | $ (89,152) |
| Non-certified salaries | 38,433 | 150,632 | 41,508 | 109,124 |
| Insurance | 217,935 | 265,760 | 235,371 | 30,389 |
| Social Security | 125,330 | 134,325 | 135,356 | (1,031) |
| Other employee benefits | 9,297 | 9,948 | 10,041 | (93) |
| Purchased professional services | 11,000 | 11,220 | 11,660 | (440) |
| Supplies | 5,115 | 18,183 | 30,429 | (12,246) |
| Other | 748 | 640 | - | 640 |
| Student Support Services - | | | | |
| Certified salaries | 106,269 | 98,965 | 114,771 | (15,806) |
| Insurance | 9,290 | 8,531 | 10,033 | (1,502) |
| Social Security | 7,685 | 7,313 | 8,300 | (987) |
| Other employee benefits | 574 | 536 | 2,395 | (1,859) |
| Purchased professional services | 1,645 | 1,585 | - | 1,585 |
| Total Expenditures | 2,223,943 | 2,444,358 | $ 2,444,358 | $ - |
| Receipts Over (Under) Expenditures | - | 144,191 | | |
| Unencumbered Cash, Beginning | - | - | | |
| Unencumbered Cash, Ending | $ - | $ 144,191 | | |

# Unified School District Number 418
**McPherson, KS**

## SPECIAL PURPOSE FUND

## BILINGUAL 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)**

| | | 2023 | | |
|---|---|---|---|---|
| | 2022 Actual | Actual | Budget | Variance Over (Under) |
| Receipts: | | | | |
| Transfer from General Fund | $ 58,505 | $ 49,037 | $ 67,359 | $ (18,322) |
| Transfer from Supplemental General Fun | 18,030 | 21,354 | 22,945 | (1,591) |
| Total Receipts | 76,535 | 70,391 | $ 90,304 | $ (19,913) |
| Expenditures: | | | | |
| Instruction - | | | | |
| Certified salaries | 54,578 | 57,260 | $ 58,950 | $ (1,690) |
| Insurance | 7,569 | 8,144 | 8,175 | (31) |
| Social Security | 4,051 | 4,267 | 4,375 | (108) |
| Other employee benefits | 1,024 | 819 | 1,095 | (276) |
| Purchased professional services | - | 4,500 | - | 4,500 |
| Supplies | 9,313 | (4,599) | 17,709 | (22,308) |
| Total Expenditures | 76,535 | 70,391 | $ 90,304 | $ (19,913) |
| Receipts Over (Under) Expenditures | - | - | | |
| Unencumbered Cash, Beginning | - | - | | |
| Unencumbered Cash, Ending | $ - | $ - | | |

# Unified School District Number 418
**McPherson, KS**

## SPECIAL PURPOSE FUND

## 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)**

| | | 2023 | | |
|---|---|---|---|---|
| | 2022 Actual | Actual | Budget | Variance Over (Under) |
| Receipts: | | | | |
| Transfer from General Fund | $ - | $ - | $ 152,604 | $ (152,604) |
| Expenditures: | | | | |
| Instruction - | | | | |
| Purchased property services | - | - | $ 152,604 | $ (152,604) |
| Receipts Over (Under) Expenditures | - | - | | |
| Unencumbered Cash, Beginning | - | - | | |
| Unencumbered Cash, Ending | $ - | $ - | | |

# Unified School District Number 418
**McPherson, KS**

**SPECIAL PURPOSE FUND**

**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)**

| | | 2023 | | |
|---|---|---|---|---|
| | 2022 Actual | Actual | Budget | Variance Over (Under) |
| Receipts: | | | | |
| Taxes and Shared Revenue - | | | | |
| Ad valorem property | $ 2,028,382 | $ 2,095,534 | $ 1,996,854 | $ 98,680 |
| Delinquent tax | 51,806 | 18,721 | 31,240 | (12,519) |
| Motor vehicle tax | 143,386 | 138,299 | 140,724 | (2,425) |
| Recreational vehicle tax | 2,932 | 2,934 | 2,670 | 264 |
| Mineral Production tax | - | - | 7,738 | (7,738) |
| Commercial vehicle tax | 11,333 | 11,090 | 9,682 | 1,408 |
| Interest on idle funds | 18,396 | 401,644 | - | 401,644 |
| Miscellaneous revenue | 378,742 | 78,069 | - | 78,069 |
| Transfer from General Fund | 930,707 | - | - | - |
| Total Receipts | 3,565,684 | 2,746,291 | $ 2,188,908 | $ 557,383 |
| Expenditures: | | | | |
| Instruction - | | | | |
| Property, equipment and furniture | 731,590 | 467,471 | $ 750,000 | $ (282,529) |
| General Administration - | | | | |
| Other purchased services | 1,550 | 1,550 | - | 1,550 |
| Supplies | 26,349 | 51,697 | 2,000 | 49,697 |
| Property, equipment and furniture | - | - | 30,000 | (30,000) |
| School Administration - | | | | |
| Property, equipment and furniture | 3,841 | - | 4,500 | (4,500) |
| Operations and Maintenance - | | | | |
| Non-certified salaries | 1,179,660 | 1,331,431 | 1,250,440 | 80,991 |
| Insurance | 206,550 | 225,613 | 217,745 | 7,868 |
| Social Security | 85,967 | 101,550 | 91,535 | 10,015 |
| Other employee benefits | 39,183 | 43,735 | 42,325 | 1,410 |
| Other purchased services | 2,440 | 1,700 | 7,500 | (5,800) |
| Other | 150 | 680 | - | 680 |
| Property and equipment | 16,017 | 20,790 | 25,000 | (4,210) |
| Student Transportation Services - | | | | |
| Property and equipment | 137,757 | 150,171 | 255,466 | (105,295) |
| Facility Acquisition and Construction Services - | | | | |
| Architectural and engineering services | 41,891 | - | 45,000 | (45,000) |
| Site improvement | 34,680 | 98,293 | 375,000 | (276,707) |
| Repair and remodeling buildings | 808,503 | 121,257 | 900,000 | (778,743) |
| Total Expenditures | 3,316,128 | 2,615,938 | $ 3,996,511 | $ (1,380,573) |
| Receipts Over (Under) Expenditures | 249,556 | 130,353 | | |
| Unencumbered Cash, Beginning | 1,579,790 | 1,829,346 | | |
| Unencumbered Cash, Ending | $ 1,829,346 | $ 1,959,699 | | |

# Unified School District Number 418
**McPherson, KS**

## SPECIAL PURPOSE FUND

## 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)**

| | | 2023 | | |
|---|---|---|---|---|
| | 2022 Actual | Actual | Budget | Variance Over (Under) |
| Receipts: | | | | |
| State aid | $ 11,419 | $ 11,218 | $ 13,600 | $ (2,382) |
| Federal aid | 1,864,856 | 942,219 | 1,086,660 | (144,441) |
| Student sales - lunch | 32,740 | 346,209 | 556,000 | (209,791) |
| Adult sales - lunch | 2,637 | 1,433 | 127,325 | (125,892) |
| Ala carte meals | 3,915 | 921 | - | 921 |
| Miscellaneous revenue | 67,500 | 288,767 | - | 288,767 |
| Total Receipts | 1,983,067 | 1,590,795 | $ 1,857,235 | $ (266,440) |
| Expenditures: | | | | |
| Food Service Operations - | | | | |
| Non-certified salaries | 557,813 | 580,959 | $ 602,437 | $ (21,478) |
| Insurance | 79,868 | 85,666 | 86,257 | (591) |
| Social Security | 40,715 | 42,132 | 43,972 | (1,840) |
| Other employee benefits | 20,284 | 16,477 | 21,907 | (5,430) |
| Purchased professional services | 1,973 | 1,689 | - | 1,689 |
| Repairs and maintenance | 35,457 | 38,442 | - | 38,442 |
| Other purchased services | 879 | 3,834 | 75,025 | (71,191) |
| Food and milk | 847,084 | 778,715 | - | 778,715 |
| Supplies | 93,561 | 67,534 | 1,150,000 | (1,082,466) |
| Property and equipment | 65,584 | 123,226 | 250,000 | (126,774) |
| Other | 3,872 | 2,113 | 36,091 | (33,978) |
| Total Expenditures | 1,747,090 | 1,740,787 | $ 2,265,689 | $ (524,902) |
| Receipts Over (Under) Expenditures | 235,977 | (149,992) | | |
| Unencumbered Cash, Beginning | 172,478 | 408,455 | | |
| Unencumbered Cash, Ending | $ 408,455 | $ 258,463 | | |

# Unified School District Number 418
**McPherson, KS**

## SPECIAL PURPOSE FUND

## 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)**

| | | 2023 | | |
|---|---|---|---|---|
| | 2022 Actual | Actual | Budget | Variance Over (Under) |
| Receipts: | | | | |
| State aid | $ - | $ 10,963 | $ 22,500 | $ (11,537) |
| Transfer from General Fund | 44,594 | 98,262 | 150,000 | (51,738) |
| Total Receipts | 44,594 | 109,225 | $ 172,500 | $ (63,275) |
| Expenditures: | | | | |
| Instruction - | | | | |
| Certified Salaries | - | - | $ 8,000 | $ (8,000) |
| Non-certified salaries | - | - | 8,000 | (8,000) |
| Social Security | - | - | 600 | (600) |
| Other employee benefits | - | - | 100 | (100) |
| Instructional Support Staff - | | | | |
| Purchased property services | 100 | - | 1,500 | (1,500) |
| Purchased professional services | 10,185 | 36,174 | 90,400 | (54,226) |
| Other purchased services | 6,570 | 46,067 | 50,000 | (3,933) |
| Supplies | 24,927 | 26,984 | 13,900 | 13,084 |
| School Administration - | | | | |
| Other | 660 | - | - | - |
| Books | 2,152 | - | - | - |
| Total Expenditures | 44,594 | 109,225 | $ 172,500 | $ (63,275) |
| Receipts Over (Under) Expenditures | - | - | | |
| Unencumbered Cash, Beginning | - | - | | |
| Unencumbered Cash, Ending | $ - | $ - | | |

# Unified School District Number 418
**McPherson, KS**

## SPECIAL PURPOSE FUND

## 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)**

| | | 2023 | | |
|---|---|---|---|---|
| | 2022 Actual | Actual | Budget | Variance Over (Under) |
| Receipts: | | | | |
| State aid | $ 156,049 | $ 176,600 | $ - | $ 176,600 |
| Transfer from General Fund | 2,782,604 | 2,810,659 | 3,630,000 | (819,341) |
| Transfer from Supplemental General Fund | 2,406,350 | 2,410,960 | 2,190,457 | 220,503 |
| Total Receipts | 5,345,003 | 5,398,219 | $ 5,820,457 | $ (422,238) |
| Expenditures: | | | | |
| Instruction - | | | | |
| Supplies | 2,839 | 2,480 | $ - | $ 2,480 |
| Other Support Services - | | | | |
| Other purchased services | 1,363 | 232 | - | 232 |
| Supplies | - | 9,529 | - | 9,529 |
| Transfer to Special Education Cooperative Fund | 5,188,954 | 5,221,619 | 6,703,234 | (1,481,615) |
| Total Expenditures | 5,193,156 | 5,233,860 | $ 6,703,234 | $ (1,469,374) |
| Receipts Over (Under) Expenditures | 151,847 | 164,359 | | |
| Unencumbered Cash, Beginning | 730,929 | 882,776 | | |
| Unencumbered Cash, Ending | $ 882,776 | $ 1,047,135 | | |

# Unified School District Number 418
**McPherson, KS**

## SPECIAL PURPOSE FUND

## 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)**

| | | 2023 | | |
|---|---|---|---|---|
| | 2022 Actual | Actual | Budget | Variance Over (Under) |
| Receipts: | | | | |
| Miscellaneous income | $ 99,258 | $ 89,051 | $ 100,000 | $ (10,949) |
| Transfer from General Fund | 403,500 | 329,310 | 450,000 | (120,690) |
| Transfer from Supplemental General Fund | - | - | 250,000 | (250,000) |
| Total Receipts | 502,758 | 418,361 | $ 800,000 | $ (381,639) |
| Expenditures: | | | | |
| Instruction - | | | | |
| Certified salaries | 382,819 | 308,754 | $ 480,000 | $ (171,246) |
| Insurance | 37,410 | 40,632 | 50,250 | (9,618) |
| Social Security | 28,784 | 23,127 | 36,750 | (13,623) |
| Other employee benefits | 2,065 | 1,656 | 3,000 | (1,344) |
| Purchased professional services | 7,036 | 5,810 | 7,500 | (1,690) |
| Purchased property services | 1,909 | 2,110 | 2,000 | 110 |
| Tuition | - | - | 1,000 | (1,000) |
| Supplies | 31,408 | 35,034 | 35,000 | 34 |
| Textbooks | 10,586 | 1,108 | 90,000 | (88,892) |
| Property and equipment | 741 | - | 25,000 | (25,000) |
| Other | - | - | 69,500 | (69,500) |
| School Administration - | | | | |
| Purchased professional services | - | 34 | - | 34 |
| Supplies | - | 96 | - | 96 |
| Total Expenditures | 502,758 | 418,361 | $ 800,000 | $ (381,639) |
| Receipts Over (Under) Expenditures | - | - | | |
| Unencumbered Cash, Beginning | - | - | | |
| Unencumbered Cash, Ending | $ - | $ - | | |

# Unified School District Number 418
**McPherson, KS**

## SPECIAL PURPOSE FUND

## KPERS SPECIAL RETIREMENT CONTRIBUTION FUND

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

| | | 2023 | | |
|---|---|---|---|---|
| | 2022 Actual | Actual | Budget | Variance Over (Under) |
| Receipts: | | | | |
| State aid | $ 3,031,486 | $ 3,068,062 | $ 3,334,635 | $ (266,573) |
| Expenditures: | | | | |
| Employee Benefits - | | | | |
| Instruction | 1,934,088 | 1,957,423 | $ 2,127,497 | $ (170,074) |
| Student Support Services | 136,417 | 138,063 | 150,059 | (11,996) |
| Instruction Support Staff | 112,165 | 113,518 | 123,381 | (9,863) |
| General Administration | 197,047 | 199,424 | 216,752 | (17,328) |
| School Administration | 230,393 | 233,173 | 253,432 | (20,259) |
| Other Supplemental Services | 33,346 | 33,749 | 36,681 | (2,932) |
| Operations and Maintenance | 291,023 | 294,534 | 320,125 | (25,591) |
| Student Transportation Services | 3,031 | 3,068 | 3,334 | (266) |
| Food Service Operations | 93,976 | 95,110 | 103,374 | (8,264) |
| Total Expenditures | 3,031,486 | 3,068,062 | $ 3,334,635 | $ (266,573) |
| Receipts Over (Under) Expenditures | - | - | | |
| Unencumbered Cash, Beginning | - | - | | |
| Unencumbered Cash, Ending | $ - | $ - | | |

# Unified School District Number 418
**McPherson, KS**

**SPECIAL PURPOSE FUND**

**SPECIAL ASSESSMENTS FUND**

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

| | | 2023 | | |
|---|---|---|---|---|
| | 2022 Actual | Actual | Budget | Variance Over (Under) |
| Receipts: | | | | |
| Taxes and Shared Revenue - | | | | |
| Delinquent tax | $ 40 | $ 26 | $ - | $ 26 |
| Motor vehicle tax | 1 | - | - | - |
| Total Receipts | 41 | 26 | $ - | $ 26 |
| Expenditures: | | | | |
| Total Expenditures | - | - | $ - | $ - |
| Receipts Over (Under) Expenditures | 41 | 26 | | |
| Unencumbered Cash, Beginning | 3,763 | 3,804 | | |
| Unencumbered Cash, Ending | $ 3,804 | $ 3,830 | | |

# Unified School District Number 418
**McPherson, KS**

**SPECIAL PURPOSE FUND**

**SPECIAL EDUCATION COOPERATIVE FUND**

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

| | | 2023 | | |
|---|---|---|---|---|
| | 2022 Actual | Actual | Budget | Variance Over (Under) |
| Receipts: | | | | |
| Payments from other school districts | $ 2,296,094 | $ 1,984,662 | $ 4,395,620 | $ (2,410,958) |
| State aid | 2,186,053 | 2,167,549 | - | 2,167,549 |
| State aid - MMIS | 558,497 | 569,249 | 1,719,436 | (1,150,187) |
| Transfer from Special Education Fund | 5,188,954 | 5,221,619 | 6,063,310 | (841,691) |
| Total Receipts | 10,229,598 | 9,943,079 | $ 12,178,366 | $ (2,235,287) |
| Expenditures: | | | | |
| Instruction - | | | | |
| Certified salaries | 2,252,908 | 2,784,181 | $ 3,269,970 | $ (485,789) |
| Non-certified salaries | 2,042,482 | 2,241,333 | 2,577,189 | (335,856) |
| Insurance | 923,443 | 982,419 | 1,082,489 | (100,070) |
| Social Security | 318,536 | 366,859 | 389,234 | (22,375) |
| Other employee benefits | 40,195 | 39,247 | 46,827 | (7,580) |
| Purchased professional services | 60,860 | 127,638 | 64,512 | 63,126 |
| Rent | 15,600 | 16,200 | 16,536 | (336) |
| Other purchased services | 28,584 | 47,473 | 30,299 | 17,174 |
| Supplies | 23,935 | 40,849 | 24,600 | 16,249 |
| Technology supplies | 2,542 | 1,275 | 3,466 | (2,191) |
| Equipment | 8,933 | 164 | 9,469 | (9,305) |
| Other | 129 | 11,658 | 200,000 | (188,342) |
| Student Support Services - | | | | |
| Certified salaries | 1,807,557 | 1,411,923 | 2,049,639 | (637,716) |
| Non-certified salaries | 312,630 | 256,188 | 331,388 | (75,200) |
| Insurance | 255,313 | 172,175 | 278,233 | (106,058) |
| Social Security | 159,562 | 166,758 | 177,744 | (10,986) |
| Other employee benefits | 35,254 | - | 37,976 | (37,976) |
| Purchased professional services | 209,944 | 86,721 | 222,641 | (135,920) |
| Other purchased services | 37,349 | 38,513 | - | 38,513 |
| Supplies | 44,998 | 27,176 | 87,288 | (60,112) |
| Other | - | - | 200,000 | (200,000) |
| Equipment | 13,646 | 576 | 14,465 | (13,889) |

# Unified School District Number 418
**McPherson, KS**

**SPECIAL PURPOSE FUND**

**SPECIAL EDUCATION COOPERATIVE 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)**

| | 2022 Actual | 2023 Actual | 2023 Budget | 2023 Variance Over (Under) |
|---|---|---|---|---|
| Expenditures (cont.): | | | | |
| Instructional Support Staff - | | | | |
| Certified salaries | $ 22,134 | $ - | $ 23,462 | $ (23,462) |
| Non-certified salaries | 74,298 | - | 78,756 | (78,756) |
| Insurance | 7,569 | - | 8,023 | (8,023) |
| Other employee benefits | 25,972 | 23,696 | 76,898 | (53,202) |
| Purchased professional services | - | 9,996 | - | 9,996 |
| Other purchased services | - | 9,696 | 19,073 | (9,377) |
| Supplies | 11,215 | 17,445 | 11,888 | 5,557 |
| Equipment | 39,533 | 25,470 | - | 25,470 |
| Other | - | - | 200,000 | (200,000) |
| Special Area Administrative Service - | | | | |
| Certified salaries | 190,546 | 209,798 | 201,979 | 7,819 |
| Non-certified salaries | 115,976 | 122,046 | 122,935 | (889) |
| Insurance | 33,080 | 35,621 | 35,053 | 568 |
| Social Security | 22,071 | 24,330 | 23,395 | 935 |
| Other employee benefits | 5,505 | 1,776 | 5,835 | (4,059) |
| Purchased professional services | 4,902 | 1,625 | 46,308 | (44,683) |
| Purchased property services | 460 | 717 | 488 | 229 |
| Other purchased services | 9,779 | 18,683 | 10,366 | 8,317 |
| Supplies | 12,365 | 8,292 | 13,107 | (4,815) |
| Other | 360 | 140 | 381 | (241) |
| School Administration - | | | | |
| Certified salaries | 17,786 | 17,993 | 18,853 | (860) |
| Insurance | 1,337 | 1,309 | 1,417 | (108) |
| Social Security | 1,265 | 1,274 | 1,341 | (67) |
| Other employee benefits | 95 | 96 | 101 | (5) |
| Business Support Services - | | | | |
| Non-certified salaries | 62,857 | 60,846 | 66,628 | (5,782) |
| Insurance | 6,261 | 7,277 | 6,637 | 640 |
| Social Security | 4,659 | 4,568 | 4,939 | (371) |
| Other employee benefits | 4,130 | 330 | 4,378 | (4,048) |
| Operations and Maintenance - | | | | |
| Non-certified salaries | 1,164 | - | 1,234 | (1,234) |
| Insurance | 95 | - | 100 | (100) |
| Other purchased services | 15,378 | 32,807 | 16,137 | 16,670 |
| Supplies | 25,669 | 33,697 | 27,020 | 6,677 |
| General supplies | 360 | 1,200 | 570 | 630 |
| Heating | 12,659 | 3,786 | 13,418 | (9,632) |
| Property and equipment | 6,343 | 104,656 | 6,724 | 97,932 |

# Unified School District Number 418
**McPherson, KS**

**SPECIAL PURPOSE FUND**

**SPECIAL EDUCATION COOPERATIVE FUND**

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

| | | 2023 | | |
|---|---|---|---|---|
| | 2022 Actual | Actual | Budget | Variance Over (Under) |
| Expenditures (cont.): | | | | |
| Student Transportation Services - | | | | |
| Non-certified salaries | $ 91,267 | $ 83,073 | $ 96,743 | $ (13,670) |
| Insurance | 15,897 | 17,396 | 16,863 | 533 |
| Social Security | 6,889 | 6,278 | 7,302 | (1,024) |
| Other employee benefits | 3,243 | 2,891 | 3,438 | (547) |
| Contracting of bus services | 7,911 | 1,234 | 8,550 | (7,316) |
| Supplies | 3,666 | 7,957 | 3,886 | 4,071 |
| Purchased property services | - | - | 250,000 | (250,000) |
| Other Support Services - | | | | |
| Supplies | - | - | 2,709 | (2,709) |
| Food Service Operations - | | | | |
| Food | 2,556 | 6,655 | - | 6,655 |
| Building Improvements - | | | | |
| Purchased property services | - | 10,840 | - | 10,840 |
| Total Expenditures | 9,461,652 | 9,734,820 | $ 12,550,900 | $ (2,816,080) |
| Receipts Over (Under) Expenditures | 767,946 | 208,259 | | |
| Unencumbered Cash, Beginning | 1,331,191 | 2,099,137 | | |
| Unencumbered Cash, Ending | $ 2,099,137 | $ 2,307,396 | | |

# Unified School District Number 418
**McPherson, KS**

## SPECIAL PURPOSE FUND

## 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)**

| | | 2023 | | |
|---|---|---|---|---|
| | 2022 Actual | Actual | Budget | Variance Over (Under) |
| Receipts: | | | | |
| Taxes and Shared Revenue - | | | | |
| Ad valorem property | $ 1,508,553 | $ 1,508,581 | $ 1,420,497 | $ 88,084 |
| Delinquent tax | 43,061 | 18,579 | 23,285 | (4,706) |
| Motor vehicle tax | 107,973 | 105,273 | 106,235 | (962) |
| Recreational vehicle tax | 2,208 | 2,227 | 2,016 | 211 |
| Mineral production tax | 1,513 | 2,044 | 300,000 | (297,956) |
| Commercial vehicle tax | 8,518 | 8,588 | 7,310 | 1,278 |
| In Lieu of Taxes IRBs/Rental Excise | - | - | 5,842 | (5,842) |
| Total Receipts | 1,671,826 | 1,645,292 | $ 1,865,185 | $ (219,893) |
| Expenditures: | | | | |
| Appropriation to McPherson Recreation Commission | 1,671,826 | 1,645,292 | $ 1,800,000 | $ (154,708) |
| Receipts Over (Under) Expenditures | - | - | | |
| Unencumbered Cash, Beginning | - | - | | |
| Unencumbered Cash, Ending | $ - | $ - | | |

# Unified School District Number 418
**McPherson, KS**

## SPECIAL PURPOSE FUND

## FEDERAL FUNDS FUND

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

| | 2022 Actual | 2023 Actual |
|---|---|---|
| Receipts: | | |
| Elementary and Secondary School Emergency Relief Federal aid | $ 730,997 | $ 460,820 |
| Expenditures: | | |
| Instruction - | | |
| Certified salaries | 333,559 | 289,507 |
| Non-certified salaries | 146,429 | 136,269 |
| Insurance | 7,613 | 6,823 |
| Social Security | 35,518 | 32,335 |
| Other employee benefits | 82,704 | (4,799) |
| Supplies | 262,528 | 285,992 |
| Other | 3,891 | 5,098 |
| Student Support Services - | | |
| Supplies | 17,438 | - |
| Instruction Support Staff - | | |
| Non-certified salaries | 1,758 | - |
| Social Security | 1,219 | - |
| Other employee benefits | 5,623 | 34,713 |
| Student Transportation Services - | | |
| Non-certified salaries | 2,109 | 3,088 |
| Social Security | 161 | 236 |
| Other employee benefits | 11 | 16 |
| Total Expenditures | 900,561 | 789,278 |
| Receipts Over (Under) Expenditures | (169,564) | (328,458) |
| Unencumbered Cash, Beginning | (95,951) | (265,515) |
| Unencumbered Cash, Ending | $ (265,515) | $ (593,973) |

# Unified School District Number 418
**McPherson, KS**

## SPECIAL PURPOSE FUND

## CARL PERKINS FUND

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

| | 2022 Actual | 2023 Actual |
|---|---|---|
| Receipts: | | |
| Miscellaneous | $ 7,083 | $ 11,223 |
| Expenditures: | | |
| Instruction - | | |
| Supplies | 6,459 | 9,810 |
| Receipts Over (Under) Expenditures | 624 | 1,413 |
| Unencumbered Cash, Beginning | 3,134 | 3,758 |
| Unencumbered Cash, Ending | $ 3,758 | $ 5,171 |

# Unified School District Number 418
**McPherson, KS**

## SPECIAL PURPOSE FUND

## CONTINGENCY RESERVE FUND

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

| | 2022 Actual | 2023 Actual |
|---|---|---|
| Receipts: | | |
| Transfer from General Fund | $ - | $ - |
| Expenditures: | | |
| Total Expenditures | - | - |
| Receipts Over (Under) Expenditures | - | - |
| Unencumbered Cash, Beginning | 609,995 | 609,995 |
| Unencumbered Cash, Ending | $ 609,995 | $ 609,995 |

# Unified School District Number 418
**McPherson, KS**

## SPECIAL PURPOSE FUND

## EARLY CHILDHOOD PASSTHROUGH FUND

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

| | 2022 Actual | 2023 Actual |
|---|---|---|
| Receipts: | | |
| Federal aid | $ 25,669 | $ 28,173 |
| Expenditures: | | |
| Instruction - | | |
| Certified salaries | 25,669 | 27,972 |
| Social Security | - | 45 |
| Insurance | - | 156 |
| Total Expenditures | 25,669 | 28,173 |
| Receipts Over (Under) Expenditures | - | - |
| Unencumbered Cash, Beginning | - | - |
| Unencumbered Cash, Ending | $ - | $ - |

# Unified School District Number 418
**McPherson, KS**

**SPECIAL PURPOSE FUND**

**GIFTS AND GRANTS FUND**

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

| | 2022 Actual | 2023 Actual |
|---|---|---|
| Receipts: | | |
| Gifts and grants | $ 63,477 | $ 115,149 |
| State aid | 32,030 | - |
| Federal aid | 32,030 | 64,060 |
| Total Receipts | 127,537 | 179,209 |
| Expenditures: | | |
| Instruction - | | |
| Teaching supplies | 49,546 | 89,687 |
| Miscellaneous supplies | 68,584 | 93,208 |
| School Administration - | | |
| Purchased property services | 160 | 70 |
| Property and equipment | 625 | - |
| Total Expenditures | 118,915 | 182,965 |
| Receipts Over (Under) Expenditures | 8,622 | (3,756) |
| Unencumbered Cash, Beginning | 211,432 | 220,054 |
| Unencumbered Cash, Ending | $ 220,054 | $ 216,298 |

# Unified School District Number 418
**McPherson, KS**

**SPECIAL PURPOSE FUND**

**HEAD START PROGRAM FUND**

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

| | 2022 Actual | 2023 Actual |
|---|---|---|
| Receipts: | | |
| Federal aid | $ 1,351,956 | $ 1,323,750 |
| Expenditures: | | |
| Instruction - | | |
| Certified salaries | 364,765 | 324,054 |
| Non-certified salaries | 110,794 | 120,652 |
| Insurance | 61,182 | 80,092 |
| Social Security | 34,927 | 32,206 |
| Other employee benefits | 2,638 | 3,201 |
| Purchased professional services | 113,208 | 102,970 |
| Other purchased services | 173 | 1,238 |
| Supplies | 28,662 | 24,644 |
| Property and equipment | 1,471 | 11,030 |
| Student Support Services - | | |
| Certified salaries | 57,411 | 60,143 |
| Social Security | 5,025 | 5,644 |
| Other employee benefits | 356 | - |
| Purchased professional services | 1,884 | 12,310 |
| Supplies | 8,222 | 3,646 |
| Instruction Support Staff - | | |
| Certified salaries | 46,544 | 51,598 |
| Insurance | 7,569 | 8,144 |
| Social Security | 2,889 | 3,164 |
| Other employee benefits | 253 | 280 |
| Other purchased services | 15,357 | 11,795 |
| Supplies | 115 | 365 |
| General Administration - | | |
| Certified salaries | 163,716 | 168,853 |
| Non-certified salaries | 43,298 | 36,350 |
| Insurance | 28,716 | 31,133 |
| Social Security | 12,710 | 15,106 |
| Other employee benefits | 938 | 1,159 |
| Other purchased services | 6,080 | 4,316 |
| Supplies | 37,285 | 29,468 |
| Property and equipment | - | - |

# Unified School District Number 418
**McPherson, KS**

**SPECIAL PURPOSE FUND**

**HEAD START PROGRAM FUND**

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

| | 2022 Actual | 2023 Actual |
|---|---|---|
| Expenditures (cont.): | | |
| General Administration (cont.) - | | |
| Other | $ 797 | $ 5,107 |
| Operations and Maintenance - | | |
| Other purchased services | 5,815 | 5,386 |
| Supplies | 75 | - |
| Student Transportation Services - | | |
| Other purchased services | 2,754 | 4,165 |
| Supplies | 1,633 | 1,796 |
| Other Support Services - | | |
| Non-certified salaries | 102,393 | 89,633 |
| Insurance | 26,221 | 17,194 |
| Social Security | 7,381 | 6,690 |
| Other employee benefits | 7,515 | 485 |
| Other purchased services | 7,110 | 7,200 |
| Food Service Operations - | | |
| Supplies | 32,791 | 33,282 |
| Repair and Remodeling Buildings - | | |
| Construction services | 1,283 | 7,660 |
| Total Expenditures | 1,351,956 | 1,323,342 |
| Receipts Over (Under) Expenditures | - | 408 |
| Unencumbered Cash, Beginning | - | - |
| Unencumbered Cash, Ending | $ - | $ 408 |

# Unified School District Number 418
**McPherson, KS**

## SPECIAL PURPOSE FUND

## TEXTBOOK/STUDENT MATERIALS REVOLVING FUND

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

| | 2022 Actual | 2023 Actual |
|---|---|---|
| Receipts: | | |
| Rental fees and books | $ 124,542 | $ 120,712 |
| Contributions and donations | 81,449 | 217,712 |
| Transfer from Supplemental General Fund | 14,961 | - |
| Total Receipts | 220,952 | 338,424 |
| Expenditures: | | |
| Instruction - | | |
| General supplies | 167,425 | 25,561 |
| Textbooks | 58,232 | 40,117 |
| Workbooks | 145,634 | 55,412 |
| Miscellaneous supplies | 2,051 | 2,844 |
| Other miscellaneous expenditures | 183 | 113 |
| Total Expenditures | 373,525 | 124,047 |
| Receipts Over (Under) Expenditures | (152,573) | 214,377 |
| Unencumbered Cash, Beginning | 523,385 | 370,812 |
| Unencumbered Cash, Ending | $ 370,812 | $ 585,189 |

# Unified School District Number 418
**McPherson, KS**

## SPECIAL PURPOSE FUND

## TITLE I FUND

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

| | 2022 Actual | 2023 Actual |
|---|---|---|
| Receipts: | | |
| Federal aid | $ 310,457 | $ 293,698 |
| Expenditures: | | |
| Instruction - | | |
| Certified salaries | 106,641 | 112,738 |
| Non-certified salaries | 124,041 | 99,426 |
| Insurance | 37,610 | 40,807 |
| Social Security | 17,695 | 17,002 |
| Other employee benefits | 6,928 | 7,757 |
| Supplies | 6,321 | 25,439 |
| Instruction Support Staff - | | |
| Other purchased services | - | 1,750 |
| Total Expenditures | 299,236 | 304,919 |
| Receipts Over (Under) Expenditures | 11,221 | (11,221) |
| Unencumbered Cash, Beginning | - | 11,221 |
| Unencumbered Cash, Ending | $ 11,221 | $ - |

# Unified School District Number 418
**McPherson, KS**

## SPECIAL PURPOSE FUND

## TITLE II-A TEACHER QUALITY FUND

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

| | 2022 Actual | 2023 Actual |
|---|---|---|
| Receipts: | | |
| Federal aid | $ 76,953 | $ 67,553 |
| Expenditures: | | |
| Instruction Support Staff - | | |
| Purchased professional services | 36,509 | 64,525 |
| Other purchased services | 37,468 | 5,620 |
| Supplies | 384 | - |
| Total Expenditures | 74,361 | 70,145 |
| Receipts Over (Under) Expenditures | 2,592 | (2,592) |
| Unencumbered Cash, Beginning | - | 2,592 |
| Unencumbered Cash, Ending | $ 2,592 | $ - |

# Unified School District Number 418
**McPherson, KS**

## SPECIAL PURPOSE FUND

## TITLE VI-B DISCRETIONARY FUND

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

| | 2022 Actual | 2023 Actual |
|---|---|---|
| Receipts: | | |
| Federal aid | $ 38,785 | $ 38,785 |
| Expenditures: | | |
| Instruction - | | |
| Certified salaries | 38,785 | 38,785 |
| Receipts Over (Under) Expenditures | - | - |
| Unencumbered Cash, Beginning | - | - |
| Unencumbered Cash, Ending | $ - | $ - |

# Unified School District Number 418
**McPherson, KS**

## SPECIAL PURPOSE FUND

## TITLE VI-B PASSTHROUGH FUND

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

| | 2022 Actual | 2023 Actual |
|---|---|---|
| Receipts: | | |
| Federal aid | $ 1,024,671 | $ 1,072,363 |
| Expenditures: | | |
| Instruction - | | |
| Certified salaries | 694,122 | 849,300 |
| Non-certified salaries | 38,200 | 26,861 |
| Insurance | 98,078 | 129,577 |
| Social Security | 48,666 | 62,011 |
| Other employee benefits | 3,676 | 4,663 |
| Student Support Staff - | | |
| Certified salaries | 126,064 | - |
| Insurance | 7,171 | (49) |
| Social Security | 8,121 | - |
| Other employee benefits | 573 | - |
| Total Expenditures | 1,024,671 | 1,072,363 |
| Receipts Over (Under) Expenditures | - | - |
| Unencumbered Cash, Beginning | - | - |
| Unencumbered Cash, Ending | $ - | $ - |

# Unified School District Number 418
**McPherson, KS**

**BOND AND INTEREST FUND**

**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)**

| | | 2023 | | |
|---|---|---|---|---|
| | 2022 Actual | Actual | Budget | Variance Over (Under) |
| Receipts: | | | | |
| Taxes and Shared Revenue - | | | | |
| Ad valorem property | $ 2,000,277 | $ 2,127,880 | $ 1,985,844 | $ 142,036 |
| Delinquent tax | 55,053 | 24,000 | 30,860 | (6,860) |
| Motor vehicle tax | 132,323 | 140,969 | 142,384 | (1,415) |
| Recreational vehicle tax | 2,682 | 2,986 | 2,701 | 285 |
| Commercial vehicle tax | 11,222 | 11,411 | 9,796 | 1,615 |
| Miscellaneous revenue | 30 | - | - | - |
| Mineral production tax | - | - | 7,829 | (7,829) |
| Total Receipts | 2,201,587 | 2,307,246 | $ 2,179,414 | $ 127,832 |
| Expenditures: | | | | |
| Interest | 272,461 | 227,061 | $ 227,061 | $ - |
| Principal | 630,000 | 695,000 | 695,000 | - |
| Total Expenditures | 902,461 | 922,061 | $ 922,061 | $ - |
| Receipts Over (Under) Expenditures | 1,299,126 | 1,385,185 | | |
| Unencumbered Cash, Beginning | 5,950,856 | 7,249,982 | | |
| Unencumbered Cash, Ending | $ 7,249,982 | $ 8,635,167 | | |

**Unified School District Number 418**
**McPherson, Kansas**

**AGENCY FUNDS**

**SCHEDULE OF RECEIPTS AND DISBURSEMENTS**
**Regulatory Basis**
**For the Year Ended June 30, 2023**

| | Beginning Cash Balance | Receipts | Disbursements | Ending Cash Balance |
|---|---|---|---|---|
| Student Organizations: | | | | |
| Middle School - | | | | |
| Student Projects | $ 2,509 | $ 4,190 | $ 3,221 | $ 3,478 |
| Student Council | 4,045 | 1,539 | 836 | 4,748 |
| Football | - | 13,842 | 4,680 | 9,162 |
| Girls Basketball | - | 500 | - | 500 |
| Cheer | - | 6,642 | 1,488 | 5,154 |
| Wrestling BB | - | 500 | - | 500 |
| Wrestling G | - | 500 | - | 500 |
| High School - | | | | |
| AP Test Refund | 13,832 | 6,538 | 10,660 | 9,710 |
| Art Club | 550 | 1 | 51 | 500 |
| Band | 135 | 13,803 | 13,938 | - |
| Baseball Fundraising | 4,974 | 27,689 | 30,600 | 2,063 |
| Basketball Fundraising | 554 | 503 | 994 | 63 |
| Bowling | 867 | 1,485 | 1,264 | 1,088 |
| Boys Golf | 769 | 3 | 430 | 342 |
| Boys Swimming Fundraising | 12,445 | 741 | 1,642 | 11,544 |
| Class of 2022 | 6,560 | 10 | 6,570 | - |
| Class of 2023 | 4,082 | 59 | 4,141 | - |
| Class of 2024 | 3,520 | 12,117 | 8,489 | 7,148 |
| Class of 2025 | - | 5,031 | 570 | 4,461 |
| Class of 2026 | - | 1,244 | - | 1,244 |
| Cross Country Fundraising | 2,704 | 7,049 | 7,130 | 2,623 |
| Football Fundraising | 7,360 | 31,022 | 34,612 | 3,770 |
| Future Farmers of America | 3,553 | 2,163 | 3,527 | 2,189 |
| FCCLA | 591 | 222 | 383 | 430 |
| Girls Basketball Fundraising | 386 | 9,372 | 7,864 | 1,894 |
| Girls Soccer Fundraising | 33 | 3,321 | 2,311 | 1,043 |
| Girls Swimming Fundraising | 12,249 | 856 | 1,645 | 11,460 |
| Girls Tennis | 1,377 | 8,343 | 2,041 | 7,679 |
| Girls Golf | 12,087 | 16,664 | 7,881 | 20,870 |
| HOSA | 619 | 1 | - | 620 |
| International Club | 1,038 | 4 | 289 | 753 |
| JAG-K | 321 | - | - | 321 |
| Gay Straight Alliance | 123 | 1 | - | 124 |
| KAY | 2,928 | 624 | 1,153 | 2,399 |
| Library Shop | 103 | 427 | 301 | 229 |
| Mac Hi-Steppers | 3,267 | 10,295 | 9,426 | 4,136 |
| MHS-School Store | 1,486 | 6 | | 1,492 |
| National Forensics League | 1,646 | 22,851 | 24,086 | 411 |
| National Honor Society | 413 | 602 | 648 | 367 |
| Orchestra | 5,036 | 6,821 | 5,032 | 6,825 |
| PAWS | 428 | 1 | - | 429 |
| Pep Club | 1,661 | 20,458 | 18,113 | 4,006 |
| Pup Prints | 1,968 | 3,705 | 3,721 | 1,952 |
| Science Club | 1,098 | 4 | 229 | 873 |
| Scholars Bowl | 53 | 851 | 314 | 590 |
| Soccer Fundraising | 422 | 502 | 410 | 514 |
| Softball Fundraising | 565 | 4,407 | 2,989 | 1,983 |
| Student Government | 2,733 | 4,183 | 1,899 | 5,017 |
| Tennis | 4,072 | 2,490 | 1,595 | 4,967 |
| Thespians | 2,895 | 17,196 | 20,040 | 51 |

**Unified School District Number 418**
**McPherson, Kansas**

**AGENCY FUNDS**

**SCHEDULE OF RECEIPTS AND DISBURSEMENTS**
**Regulatory Basis**
**For the Year Ended June 30, 2023**

| | Beginning Cash Balance | Receipts | Disbursements | Ending Cash Balance |
|---|---|---|---|---|
| Student Organizations: | | | | |
| High School (cont.) - | | | | |
| Track & Field Fundraising | $ 1,832 | $ 9,292 | $ 10,464 | $ 660 |
| Vending/Concession | 4,159 | 49 | 4,208 | - |
| Vending/Management | 3,651 | 61,697 | 61,430 | 3,918 |
| Vocal Music | 19 | 9,142 | 9,161 | - |
| Volleyball Fundraising | 5,730 | 10,500 | 6,132 | 10,098 |
| VICA | 1,203 | 4 | - | 1,207 |
| Wrestling Fundraising | 3,072 | 4,433 | 4,663 | 2,842 |
| Total Student Organization Funds | 147,723 | 366,495 | 343,271 | 170,947 |
| Other Agency Funds: | | | | |
| Sales Tax - MS | - | 1,682 | 1,525 | 157 |
| Sales Tax- HS | 1,224 | 21,919 | 21,974 | 1,169 |
| Total Agency Funds | $ 148,947 | $ 390,096 | $ 366,770 | $ 172,273 |

# Unified School District Number 418
# McPherson, KS

## DISTRICT ACTIVITY FUNDS

## SCHEDULE 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 |
|---|---|---|---|---|---|---|
| Gate Receipts: | | | | | | |
| Middle School - | | | | | | |
| Athletics | $ 23,957 | $ 61,361 | $ 79,247 | $ 6,071 | $ - | $ 6,071 |
| Book Rental | - | 16,846 | 16,846 | - | - | - |
| High School - | | | | | | |
| Athletics | 13,394 | 424,062 | 433,049 | 4,407 | - | 4,407 |
| Musical | 1,693 | 3,054 | 4,608 | 139 | - | 139 |
| Play | 858 | 503 | 1,325 | 36 | - | 36 |
| Total District Activity Funds | $ 39,902 | $ 505,826 | $ 535,075 | $ 10,653 | $ - | $ 10,653 |

# UNIFIED SCHOOL DISTRICT NUMBER 418
# MCPHERSON, KANSAS

## OTHER SUPPLEMENTAL INFORMATION
## SINGLE AUDIT SECTION

## FISCAL YEAR ENDED JUNE 30, 2023

GROUP, LLC

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Galva, KS 67443
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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 Number 418
514 North Main
McPherson, Kansas 67460

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, and the Kansas Municipal Audit and Accounting Guide, the financial statement of June 30, 2023 Unified School District Number 418 (the District) as of and for the year ended June 30, 2023, and the related notes to the financial statement which collectively comprise the District's basic financial statement, and have issued our report thereon dated November 13, 2023.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statement, we considered the District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions 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 a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statement 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.

**Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the District's financial statement is free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statement. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards.*

**Purpose of this Report**

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

Loyd Group, LLC

Loyd Group, LLC
Galva, KS
November 13, 2023

LOYD GROUP, LLC

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620-654-7565
www.loyd-group.com

**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 Number 418
514 North Main
McPherson, Kansas 67460

**Report on Compliance for Each Major Federal Program**

***Opinion on Each Major Federal Program***

We have audited Unified School District Number 418's (the District) compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on each of the District's major federal programs for the year ended June 30, 2023. The District's major federal programs are identified in the summary of 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 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 (GAAS); the *Kansas Municipal Audit and Accounting Guide;* the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); 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 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 GAAS, *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 GAAS, *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 a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

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

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

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

Loyd Group, LLC

Loyd Group, LLC
Galva, KS
November 13, 2023

# Unified School District Number 418
# McPherson, Kansas

## SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
**For the Year Ended June 30, 2023**

| Federal Grantor/Pass-through Grantor/Program or Cluster Title | Federal Assistance Listing | Pass Through Entity Identifying Number | Total Federal Expenditures |
|---|---|---|---|
| U.S. Department of Agriculture | | | |
| Passed through Kansas Department of Education - | | | |
| Child Nutrition Cluster | | | |
| School Breakfast Program | 10.553 | DO418 | $ 162,837 |
| National School Lunch Program | 10.555 | DO418 | 787,460 |
| Summer Food Service Program for Children | 10.559 | DO418 | 109,688 |
| Total Child Nutrition Cluster | | | 1,059,985 |
| Total U.S. Department of Agriculture | | | 1,059,985 |
| U.S. Department of Education | | | |
| Passed through Kansas Department of Education - | | | |
| Special Education Cluster (IDEA) | | | |
| Special Education - Grants to States - IDEA Part B | 84.027 | DO418 | 1,111,148 |
| Special Education - Preschool Grants | 84.173 | DO418 | 28,173 |
| Total Special Education Cluster (IDEA) | | | 1,139,321 |
| COVID-19 Elementary and Secondary School Emergency Relief Fund | 84.425D | DO418 | 789,278 |
| Emergency Assistance to Non-Public Schools Program | 84.425V | DO418 | 64,060 |
| Total ESSER | | | 853,338 |
| Title I Grants to Local Educational Agencies | 84.010 | DO418 | 304,919 |
| Student Support and Academic Enrichment | 84.424 | DO418 | 25,422 |
| Career and Technical Education - Carl Perkins Vocational Education | 84.048 | DO418 | 9,810 |
| Supporting Effective Instruction State Grant | 84.367 | DO418 | 44,723 |
| Total U.S. Department of Education | | | 2,377,533 |
| U.S. Department of Health and Human Services | | | |
| Head Start | 93.600 | 07CH01099801 | 1,323,342 |
| Total U.S. Department of Health and Human Services | | | 1,323,342 |
| Total Expenditures of Federal Awards | | | $ 4,760,860 |

# Unified School District Number 418
# McPherson, Kansas

## SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
**For the Year Ended June 30, 2023**

Notes to the Schedule of Expenditures of Federal Awards

**Note 1 - Basis of Presentation**

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal grant activity of Unified School District Number 418, McPherson, Kansas (the District), under programs of the federal government for the year ended June 30, 2023. The information in the Schedule is presented in accordance with the requirements of Title 2 *U.S. Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the District, it is not intended to and does not present the financial position, changes in net position, or cash flows of the District. The Schedule is presented using a regulatory basis of accounting prescribed by the Kansas Municipal Audit and Accounting Guide (as described in Note 1 to the financial statement), which is the same basis of accounting as the financial statement accompanying this schedule.

**Note 2 - Summary of Significant Accounting Policies**

(1) Expenditures reported on the Schedule are reported on the regulatory basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

(2) The District has not elected to use the 10 percent *de minimis* indirect cost rate as allowed under the Uniform Guidance.

**Note 3 - Funds Expended**

Funds where federal expenditures were receipted and expended:

| | | |
|---|---|---|
| Food Service Fund | $ | 1,059,985 |
| Title I Fund | | 304,919 |
| Title II-A Teacher Quality Fund | | 70,145 |
| Title VI-B Discretionary Fund | | 38,785 |
| Title VI-B Pass-through Fund | | 1,072,363 |
| Federal Funds Fund | | 789,278 |
| Head Start Fund | | 1,323,342 |
| Early Childhood Pass-through Fund | | 28,173 |
| Carl Perkins Fund | | 9,810 |
| Gifts and Grants Fund | | 64,060 |
| | $ | 4,760,860 |

**Unified School District Number 418**
**McPherson, Kansas**

## SCHEDULE OF FINDINGS AND QUESTIONED COSTS
**For the Year Ended June 30, 2023**

**Section 1 – Summary of Auditor's Results**

**Financial Statements**

| | |
|---|---|
| 1. Type of auditor's opinion issued on whether the financial statements audited were prepared in accordance with GAAP: | Adverse |
| 2. Internal control over financial reporting: | |
| a. Material weaknesses identified? | No |
| b. Significant deficiencies identified? | None Reported |
| 3. Noncompliance material to the financial statements noted? | No |

**Federal Awards**

| | |
|---|---|
| 1. Internal control over major programs: | |
| a. Material weaknesses identified? | No |
| b. Significant deficiencies identified? | None Reported |
| 2. Type of auditor's report issued on compliance for major programs: | Unmodified |
| 3. Any audit findings disclosed that are required to be reported in accordance with 2 CFR Section 200.516(a)? | No |
| 4. Identification of major programs: | |

| Name of Federal Program or Cluster | CFDA Number |
|---|---|
| Special Education Cluster: | |
| Special Education – Grants to States – IDEA Part B | 84.027 |
| Special Education – Preschool Grants | 84.173 |
| Head Start | 93.600 |

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

**Section 2 – Findings – Financial Statement Audit**

There were no reportable findings.

**Section 3 – Findings and Questioned Costs – Major Federal Award Programs**

U.S. DEPARTMENT OF EDUCATION

Special Education Cluster - CFDA Numbers 84.027, 84.173

There were no reportable findings.

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

Head Start – CFDA Numbers 93.600

There were no reportable findings.