UNIFIED SCHOOL DISTRICT NO. 283
LONGTON, KANSAS

FINANCIAL STATEMENT
JUNE 30, 2023

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UNIFIED SCHOOL DISTRICT NO. 283
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INDEPENDENT AUDITORS' REPORT

Board of Education
Unified School District No. 283
Longton, Kansas

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of **Unified School District No. 283, Longton, Kansas**, as of and for the year ended **June 30, 2023**, and the related notes to the financial statement.

Adverse and Unmodified Opinions

Basis for Adverse Opinion on Accounting Principles Generally Accepted in the United States of America
In our opinion, because of the significance of the matter discussed in the Basis for Adverse and Unmodified Opinions section of our report, the accompanying financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of **Unified School District No. 283, Longton, Kansas**, 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 **Unified School District No. 283, Longton, Kansas**, as of **June 30, 2023**, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

Basis for Adverse and Unmodified Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the *Kansas Municipal Audit and Accounting Guide*. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statement section of the report. We are required to be independent of **Unified School District No. 283, Longton, Kansas**, 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.

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Board of Education
Unified School District No. 283

Matter Giving Rise to Adverse Opinion on Accounting Principles Generally Accepted in the United State of America
As discussed in Note 1 of the financial statement, the financial statement is prepared by **Unified School District No. 283, Longton, Kansas**, on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Responsibilities of Management for the Financial Statement

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

In preparing the financial statement, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about **Unified School District No. 283, Longton, Kansas'** 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.

Auditors' 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 auditors' 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 auditing standards generally accepted in the United States of America 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 auditing standards generally accepted in the United States of America, 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 **Unified School District No. 283, Longton, Kansas'** 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 **Unified School District No. 283, Longton, Kansas'** 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, individual fund schedules of regulatory basis receipts and expenditures-actual, agency funds schedules of regulatory basis cash receipts and disbursements, and district activity funds schedules of regulatory basis cash receipts, expenditures, and unencumbered cash (Regulatory-Required Supplementary Information 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 financial statement as a whole, on the basis of accounting described in Note 1.

Board of Education
Unified School District No. 283

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of the **Unified School District No. 283, Longton, Kansas**, as of and for the year ended June 30, 2022, and have issued our report thereon dated May 25, 2023, which contained an unmodified opinion on the basic financial statement.

The 2022 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link: https://admin.ks.gov/offices/oar/municipal-services. The 2022 actual column (2022 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget for the year ended June 30, 2022 (as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2022 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2022 basic financial statement. The 2022 comparative information was subjected to the auditing procedures applied in the audit of the 2022 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2022 basic financial statement or to the 2022 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2022 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended June 30, 2022, on the basis of accounting described in Note 1.

BFR CPA, LLC

BFR CPA, LLC
May 15, 2024

UNIFIED SCHOOL DISTRICT NO. 283
SUMMARY OF CASH RECEIPTS, EXPENDITURES,
AND UNENCUMBERED CASH
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023

Fund	Beginning Unencumbered Cash Balance	Prior Year Canceled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
General Fund	$ 0	$ 0	$ 1,715,969	$ 1,715,969	$ 0	$ 36,555	$ 36,555
Special Purpose Funds							
Supplemental General	48,123	0	546,397	537,678	56,842	0	56,842
Preschool-Aged At-Risk	0	0	19,190	19,190	0	0	0
At Risk (K-12)	0	0	295,364	270,364	25,000	0	25,000
Capital Outlay	214,458	0	164,713	55,056	324,115	0	324,115
Driver Training	1,640	0	4,953	3,593	3,000	0	3,000
Food Service	38,330	0	150,831	145,511	43,650	0	43,650
Professional Development	0	0	13,255	8,255	5,000	0	5,000
Special Education	18,264	0	676,680	594,944	100,000	0	100,000
Career and Postsecondary	0	0	57,778	22,412	35,366	0	35,366
KPERS Contribution	0	0	127,870	127,870	0	0	0
Federal Funds	(361,880)	0	832,378	518,548	(48,050)	0	(48,050)
Gifts and Grants	(2,881)	0	70,281	73,157	(5,757)	0	(5,757)
Contingency Reserve	162,607	0	0	0	162,607	0	162,607
Textbook & Student Material Revolving	14,334	0	585	0	14,919	0	14,919
Daycare	0	0	53,428	40,963	12,465	0	12,465
District Activity Funds	0	0	4,150	4,150	0	0	0
	$ 132,995	$ 0	$ 4,733,822	$ 4,137,660	$ 729,157	$ 36,555	$ 765,712

Composition of Cash:	Checking and Money Market Accounts	802,769
	Agency Funds	(37,057)
		$ 765,712

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

UNIFIED SCHOOL DISTRICT NO. 283
NOTES TO FINANCIAL STATEMENT
JUNE 30, 2023

Note 1 - Summary of Significant Accounting Policies:

Financial Reporting Entity

Unified School District No. 283 is a municipal corporation established under State of Kansas statutes designed to meet educational requirements at the primary and secondary levels in and around Longton, Kansas. The District is governed by an elected seven-member Board of Education. The District's financial statement includes all funds over which the Board of Education exercises financial responsibility. Financial responsibility includes appointment of governing body members, designation of management, the ability to significantly influence operations and accountability for fiscal matters.

KMAAG Regulatory Basis of Presentation Fund Definitions:

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.

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

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

The KMAAG regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments 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 accounting principles generally accepted in the United States of America and allowing the municipality to use the regulatory basis of accounting.

Budget and Tax Cycle

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

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

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

The 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 budget amendments for the year ended June 30, 2023.

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison schedules are presented 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 the 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 capital projects funds, trust funds, and the following special purpose funds:

Federal Funds	Gifts and Grants Fund
Contingency Reserve Fund	Textbook & Student Material Revolving Fund
Daycare Fund	District Activity Funds

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

Note 2 - 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% 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 paymentsof $19.4 million starting in fiscal year 2020.

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

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

The State of Kansas is required to contribute the statutory required employer's share except for retired District employees. The District is responsible for the employer's portion of the cost for retired District employees. The District received and remitted amounts equal to the statutory contribution rate, which totaled $127,870 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 $1,525,259. The net pension liability was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2021, which was rolled forward to June 30, 2022. The District's proportion of the net pension liability was based on the ratio of the District's contributions to KPERS, relative to the total employer and non-employer contributions of the State/School subgroup within KPERS for the fiscal year ended June 30, 2022. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

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

Note 3 - Reimbursed Expenditures:

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

Note 4 - 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 the 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.

Note 5 - Other Post Employment Benefits

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.

Note 6 - Contingencies:

Grant Programs
The District participates in various federal and state grant programs. These grant programs are often subject to additional audits by agents of the granting agency, the purpose of which is to ensure compliance with the specific conditions of the grant. Any liability for reimbursement which may arise as a result of these audits cannot be reasonably determined at this time, although it is believed the amount, if any, would not be material.

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

Note 7 - Deposits:

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

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

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

Custodial credit risk – deposits. Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may be returned to it. State statutes require the District's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. All deposits were legally secured at June 30, 2023.

At June 30, 2023, the District's carrying amount of deposits was $802,769 and the bank balance was $930,950. The bank balance was held by one bank resulting in a concentration of credit risk. Of the bank balance, $281,988 was covered by federal depository insurance and $648,962 was collateralized with securities held by the pledging financial institution's agent in the District's name.

Note 8 - Interfund Transactions:

Operating transfers in accordance with K.S.A. 72-7063 were as follows:

	Transfer To:							
Transfer from:	Preschool-Aged At-Risk	At Risk (K-12)	Driver Training	Food Service	Professional Development	Special Education	Career and Postsecondary Education	Total
General Fund	$ 19,190	$ 237,564	$ 425	$ 0	$ 7,600	$ 432,736	$ 35,366	$ 732,881
Supplemental General Fund	0	57,800	0	26,886	4,605	243,944	22,412	355,647
	$ 19,190	$ 295,364	$ 425	$ 26,886	$ 12,205	$ 676,680	$ 57,778	$ 1,088,528

Note 9 - Flexible Benefit Plan:

The Board adopted a salary-reduction flexible benefit plan under Section 125 of the Internal Revenue Code. All full-time employees of the District are eligible to participate in the plan beginning the first day of the month following employment. Each employee may elect to reduce his or her salary to purchase benefits through the plan. Currently, benefits offered through the plan include health insurance, cancer insurance, and advantage disability insurance.

Note 10 - Compensated Absences:

All full-time employees rendering service throughout the entire year are eligible for vacation benefits varying from one (1) week vacation to four (4) weeks' vacation. Vacation benefits are determined based on years of employment. Unused vacation earned during the current year cannot be carried over beyond the end of the succeeding year after it was earned. There is no provision for monetary reimbursement for unused vacation.

First year employees earn up to 96 hours (12 days) personal leave at a rate of one day per month of employment plus one day for the first day of employment. Employees are credited with 96 hours (12 days) personal leave at the beginning of their second year of employment and each following year up to a maximum of 400 hours (50 days). In the event a classified employee does not work an eight-hour day, the hours will be prorated for 12 days at the number of hours per day worked.

Personal leave days are used for "sick leave" or as personal discretionary leave, and no designations are made. Leave will be charged against a bank of $360.00 at a rate of $3.75 or $240.00 at a rate of $2.50 per hour for certified and classified personnel, respectively.

Leave can be accumulated to a maximum of 96 hours (12 days) per year to a maximum of 400 hours (50 days). Accumulated days have no cash value. At the end of each year the employee shall receive the balance of the $360.00 bank or $240.00 bank for certified or classified personnel, respectively, or accumulate leave days. Absences beyond this amount must be approved by the Superintendent or Board. The liability for accrued vacation and sick pay is not reflected on the financial statements. Neither the actual nor estimated amount of the liability could be reasonably estimated at June 30, 2023. The cost of vacation and sick pay are recognized as expenditures when paid.

Note 11 - Long-Term Debt:

Principal and interest payments are due annually for the capital lease.

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

Issue	Interest Rate	Date of Issue	Amount of Issue	Date of Final Maturity
Capital Leases				
First Neodesha Bank	4.50	12/30/2019	$ 72,000	12/30/2024

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

Issue	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
Capital Leases					
First Neodesha Bank	$ 45,090	$ 0	$ 45,090	$ 0	$ 326

Note 12 - Subsequent Events:

The District has evaluated subsequent events through May 15, 2024, the date which the financial statement was available to be issued.

Note 13 - Statutory Violation:

The Gifts and Grants Fund unencumbered cash balance was negative at the end of the year, in violation of K.S.A. 10-1113.

REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION

UNIFIED SCHOOL DISTRICT NO. 283
SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023

	Certified Budget	Adjustment to Comply with Legal Max	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance - Over (Under)
General Fund	$ 1,787,205	$ (71,236)	$ 0	$ 1,715,969	$ 1,715,969	$ 0
Special Purpose Funds						
Supplemental General	560,030	(22,352)	0	537,678	537,678	0
Preschool-Aged At-Risk	19,190	0	0	19,190	19,190	0
At Risk (K-12)	270,364	0	0	270,364	270,364	0
Capital Outlay	382,686	0	0	382,686	55,056	(327,630)
Driver Training	4,165	0	0	4,165	3,593	(572)
Food Service	161,214	0	0	161,214	145,511	(15,703)
Professional Development	22,644	0	0	22,644	8,255	(14,389)
Special Education	804,797	0	0	804,797	594,944	(209,853)
Career and Postsecondary Education	49,956	0	0	49,956	22,412	(27,544)
KPERS Contribution	138,016	0	0	138,016	127,870	(10,146)
Federal Funds	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	518,548	XXXXXXXXX
Gifts and Grants	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	73,157	XXXXXXXXX
Contingency Reserve	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	0	XXXXXXXXX
Textbook & Student Material Revolving	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	0	XXXXXXXXX
Daycare	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	40,963	XXXXXXXXX
District Activity Funds	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	4,150	XXXXXXXXX
	$ 4,200,267	$ (93,588)	$ 0	$ 4,106,679	$ 4,137,660	$ (605,837)

UNIFIED SCHOOL DISTRICT NO. 283
SCHEDULE OF CASH 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)

General Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 0	$ 678	$ 0	$ 678
State Sources	1,621,688	1,715,291	1,787,205	(71,914)
	1,621,688	1,715,969	$ 1,787,205	$ (71,236)
Expenditures				
Instruction	205,918	189,189	$ 257,177	$ (67,988)
Student Support Services	30,270	40,018	21,555	18,463
Instructional Support Staff	21,238	4,030	11,040	(7,010)
General Administration	212,458	222,625	237,100	(14,475)
School Administration	217,877	136,068	160,767	(24,699)
Operations & Maintenance	247,463	286,463	259,056	27,407
Student Transportation Services	113,054	104,695	91,010	13,685
Transfers	573,410	732,881	749,500	(16,619)
Adjustment to Comply with Legal Max	0	0	(71,236)	71,236
	1,621,688	1,715,969	$ 1,715,969	$ 0
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 0	$ 0		

UNIFIED SCHOOL DISTRICT NO. 283
SCHEDULE OF CASH 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)

Supplemental General Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 430,066	$ 430,144	$ 391,419	$ 38,725
County Sources	27,150	28,558	29,129	(571)
State Sources	52,790	87,695	91,341	(3,646)
	510,006	546,397	$ 511,889	$ 34,508
Expenditures				
Instruction	279,333	182,031	$ 108,375	$ 73,656
Transfers	223,425	355,647	451,655	(96,008)
Adjustment to Comply with Legal Max	0	0	(22,352)	22,352
	502,758	537,678	$ 537,678	$ 0
Receipts Over (Under) Expenditures	7,248	8,719		
Unencumbered Cash, Beginning	40,875	48,123		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 48,123	$ 56,842		

UNIFIED SCHOOL DISTRICT NO. 283
SCHEDULE OF CASH 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)

Preschool-Aged At-Risk Fund		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Cash Receipts				
Transfers	$ 19,190	$ 19,190	$ 19,190	$ 0
	19,190	19,190	$ 19,190	$ 0
Expenditures				
Instruction	19,190	19,190	$ 19,190	$ 0
	19,190	19,190	$ 19,190	$ 0
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 0	$ 0		

UNIFIED SCHOOL DISTRICT NO. 283
SCHEDULE OF CASH 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)

At Risk (K-12) Fund	Current Year			
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Cash Receipts				
Transfers	$ 245,976	$ 295,364	$ 270,364	$ 25,000
	245,976	295,364	$ 270,364	$ 25,000
Expenditures				
Instruction	245,976	270,364	$ 270,364	$ 0
	245,976	270,364	$ 270,364	$ 0
Receipts Over (Under) Expenditures	0	25,000		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 0	$ 25,000		

UNIFIED SCHOOL DISTRICT NO. 283
SCHEDULE OF CASH 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)

Capital Outlay Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 90,470	$ 161,785	$ 140,602	$ 21,183
County Sources	1,948	2,928	2,911	17
State Sources	2,745	0	0	0
Transfers	0	0	24,715	(24,715)
	95,163	164,713	$ 168,228	$ (3,515)
Expenditures				
Instruction	0	0	$ 67,971	$ (67,971)
Student Support Services	0	0	35,000	(35,000)
Instructional Support Staff	0	0	24,715	(24,715)
Operations & Maintenance	72,293	8,338	200,000	(191,662)
Transportation	50,677	46,718	55,000	(8,282)
	122,970	55,056	$ 382,686	$ (327,630)
Receipts Over (Under) Expenditures	(27,807)	109,657		
Unencumbered Cash, Beginning	242,265	214,458		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 214,458	$ 324,115		

UNIFIED SCHOOL DISTRICT NO. 283
SCHEDULE OF CASH 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)

Driver Training Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 2,064	$ 3,688	$ 500	$ 3,188
State Sources	976	840	2,025	(1,185)
Transfers	0	425	0	425
	3,040	4,953	$ 2,525	$ 2,428
Expenditures				
Instruction	2,202	3,457	$ 3,815	$ (358)
Vehicle Operations, Maintenance	198	136	350	(214)
	2,400	3,593	$ 4,165	$ (572)
Receipts Over (Under) Expenditures	640	1,360		
Unencumbered Cash, Beginning	1,000	1,640		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 1,640	$ 3,000		

UNIFIED SCHOOL DISTRICT NO. 283
SCHEDULE OF CASH 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)

Food Service Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 13,226	$ 16,163	$ 25,898	$ (9,735)
State Sources	568	717	516	201
Federal Sources	103,994	107,065	79,153	27,912
Transfers	32,759	26,886	17,318	9,568
	150,547	150,831	$ 122,885	$ 27,946
Expenditures				
Food Service Operation	142,217	145,511	$ 161,214	$ (15,703)
	142,217	145,511	$ 161,214	$ (15,703)
Receipts Over (Under) Expenditures	8,330	5,320		
Unencumbered Cash, Beginning	30,000	38,330		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 38,330	$ 43,650		

UNIFIED SCHOOL DISTRICT NO. 283
SCHEDULE OF CASH 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)

Professional Development Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
State Sources	$ 0	$ 1,050	$ 2,681	$ (1,631)
Transfers	7,280	12,205	20,000	(7,795)
	7,280	13,255	$ 22,681	$ (9,426)
Expenditures				
Instructional Support Staff	19,280	8,255	$ 22,644	$ (14,389)
	19,280	8,255	$ 22,644	$ (14,389)
Receipts Over (Under) Expenditures	(12,000)	5,000		
Unencumbered Cash, Beginning	12,000	0		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 0	$ 5,000		

UNIFIED SCHOOL DISTRICT NO. 283
SCHEDULE OF CASH 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)

Special Education Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Federal Sources	$ 15,268	$ 0	$ 0	$ 0
Transfers	446,945	676,680	786,533	(109,853)
	462,213	676,680	$ 786,533	$ (109,853)
Expenditures				
Instruction	538,991	587,275	$ 767,297	$ (180,022)
Student Transportation Services	5,548	7,669	37,500	(29,831)
	544,539	594,944	$ 804,797	$ (209,853)
Receipts Over (Under) Expenditures	(82,326)	81,736		
Unencumbered Cash, Beginning	100,590	18,264		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 18,264	$ 100,000		

UNIFIED SCHOOL DISTRICT NO. 283
SCHEDULE OF CASH 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)

Career and Postsecondary Education Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 0	$ 0	$ 4,421	$ (4,421)
Transfers	44,685	57,778	45,535	12,243
	44,685	57,778	$ 49,956	$ 7,822
Expenditures				
Instruction	73,462	21,434	$ 48,706	$ (27,272)
Operations & Maintenance	1,223	978	1,250	(272)
	74,685	22,412	$ 49,956	$ (27,544)
Receipts Over (Under) Expenditures	(30,000)	35,366		
Unencumbered Cash, Beginning	30,000	0		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 0	$ 35,366		

UNIFIED SCHOOL DISTRICT NO. 283
SCHEDULE OF CASH 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)

KPERS Contribution Fund		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Cash Receipts				
State Sources	$ 138,016	$ 127,870	$ 138,016	$ (10,146)
	138,016	127,870	$ 138,016	$ (10,146)
Expenditures				
Instruction	82,809	76,722	$ 82,809	$ (6,087)
Instructional Support Staff	1,380	1,278	1,380	(102)
General Administration	15,181	14,066	15,181	(1,115)
School Administration	17,942	16,623	17,942	(1,319)
Operations & Maintenance	8,281	7,672	8,281	(609)
Student Transportation Services	6,900	6,394	6,900	(506)
Food Service Operation	5,523	5,115	5,523	(408)
	138,016	127,870	$ 138,016	$ (10,146)
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 0	$ 0		

UNIFIED SCHOOL DISTRICT NO. 283
SCHEDULE OF CASH 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)

Bond & Interest Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 0	$ 0	$ 0	$ 0
	0	0	$ 0	$ 0
Expenditures				
Debt Service	25,897	0	$ 0	$ 0
	25,897	0	$ 0	$ 0
Receipts Over (Under) Expenditures	(25,897)	0		
Unencumbered Cash, Beginning	25,897	0		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 0	$ 0		

UNIFIED SCHOOL DISTRICT NO. 283
SCHEDULE OF CASH 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)

Federal Funds

	Prior Year Actual	Current Year Actual
Cash Receipts		
Federal Sources	$ 320,378	$ 832,378
	320,378	832,378
Expenditures		
Instruction	488,505	476,120
Student Support Services	63,781	12,534
Operations & Maintenance	0	4,894
Student Transportation Services	0	25,000
	552,286	518,548
Receipts Over (Under) Expenditures	(231,908)	313,830
Unencumbered Cash, Beginning	(129,972)	(361,880)
Prior Year Canceled Encumbrances	0	0
Unencumbered Cash, Ending	$ (361,880)	$ (48,050)

UNIFIED SCHOOL DISTRICT NO. 283
SCHEDULE OF CASH 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)

Gifts and Grants Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Local Sources	$ 20,730	$ 7,030
State Sources	38,000	63,251
	58,730	70,281
Expenditures		
Instruction	37,374	73,157
	37,374	73,157
Receipts Over (Under) Expenditures	21,356	(2,876)
Unencumbered Cash, Beginning	(24,237)	(2,881)
Prior Year Canceled Encumbrances	0	0
Unencumbered Cash, Ending	$ (2,881)	$ (5,757)

UNIFIED SCHOOL DISTRICT NO. 283
SCHEDULE OF CASH 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)

Contingency Reserve Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Transfers	$ 0	$ 0
	0	0
Expenditures		
Transfers	0	0
	0	0
Receipts Over (Under) Expenditures	0	0
Unencumbered Cash, Beginning	162,607	162,607
Prior Year Canceled Encumbrances	0	0
Unencumbered Cash, Ending	$ 162,607	$ 162,607

UNIFIED SCHOOL DISTRICT NO. 283
SCHEDULE OF CASH 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)

Textbook & Student Material Revolving Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Local Sources	$ 780	$ 585
	780	585
Expenditures		
Instruction	0	0
	0	0
Receipts Over (Under) Expenditures	780	585
Unencumbered Cash, Beginning	13,554	14,334
Prior Year Canceled Encumbrances	0	0
Unencumbered Cash, Ending	$ 14,334	$ 14,919

UNIFIED SCHOOL DISTRICT NO. 283
SCHEDULE OF CASH 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)

Daycare Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Local Sources	$ 46,826	$ 53,428
	46,826	53,428
Expenditures		
Instruction	46,826	40,963
	46,826	40,963
Receipts Over (Under) Expenditures	0	12,465
Unencumbered Cash, Beginning	0	0
Prior Year Canceled Encumbrances	0	0
Unencumbered Cash, Ending	$ 0	$ 12,465

UNIFIED SCHOOL DISTRICT NO. 283
AGENCY FUNDS
SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
High School				
Class of 2025	$ 1,821	$ 2,786	$ 1,730	$ 2,877
Class of 2022	173	0	5	168
Class of 2023	1,185	2,335	3,520	0
Class of 2024	622	1,550	1,370	802
FFA	19,412	8,273	7,380	20,305
Lions Athletic	1,329	896	1,499	726
Student Council	524	349	338	535
Yearbook	376	809	789	396
Cheerleaders-High School	160	365	100	425
Flag Team	8	0	0	8
Jr. High Student Council	238	0	0	238
Art Club	86	1,650	1,468	268
Cheerleaders-Jr. High	559	0	495	64
KFEA	37	0	0	37
FCCLA	348	212	560	0
Kids for Education	412	0	0	412
Accelerated Readers Club	2,706	19	1,856	869
SADD	1,973	3,226	2,638	2,561
Music	2,699	225	350	2,574
Drama	778	327	394	711
Forensics	0	1,022	1,022	0
Breakfast of Champions	31	0	0	31
Safe Program	5	0	0	5
Foreign Language Association	7	0	0	7
FBLA	200	0	0	200
Elementary Fund	420	5,023	3,132	2,311
Box Tops	22	20	0	42
Library	100	0	0	100
Prom	1,189	1,135	2,208	116
National Honor Society	269	0	0	269
Total Agency Funds	$ 37,689	$ 30,222	$ 30,854	$ 37,057

UNIFIED SCHOOL DISTRICT NO. 283
DISTRICT ACTIVITY FUNDS
SCHEDULE OF CASH RECEIPTS, EXPENDITURES,
AND UNENCUMBERED CASH
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023

Fund	Beginning Unencumbered Cash Balance	Prior Year Canceled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Gate Receipts							
Officials of All Sports	$ 0	$ 0	$ 1,839	$ 1,839	$ 0	$ 0	$ 0
Other Sports	0	0	2,311	2,311	0	0	0
Total District Activity Funds	$ 0	$ 0	$ 4,150	$ 4,150	$ 0	$ 0	$ 0