UNIFIED SCHOOL DISTRICT NUMBER 269
DAMAR, KANSAS

FINANCIAL STATEMENT

FISCAL YEAR ENDED JUNE 30, 2023



LOYD GROUP, LLC

Certified Public Accountants

Unified School District Number 269
Damar, Kansas

Fiscal Year Ended June 30, 2023

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Unified School District Number 269
Damar, Kansas

Fiscal Year Ended June 30, 2023

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to

LOYD GROUP, LLC

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INDEPENDENT AUDITOR'S REPORT

Board of Education
Unified School District Number 269
420 3rd Street
Damar, KS 67632

Adverse and Unmodified Opinions

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of the Unified School District Number 269, Kansas (District), a Municipality, 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) and the *Kansas Municipal Audit and Accounting Guide*. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statement section of our report. We are required to be independent of the District, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our adverse and unmodified audit opinions.

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

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

Other Matter

The prior year's financial statement for the year ended June 30, 2022, was audited by another auditor, who expressed an unmodified opinion on regulatory basis of accounting, on September 21, 2023.

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 will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statement.

In performing an audit in accordance with GAAS, we:

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statement.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of 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, expenditures-actual and budget, schedule of regulatory basis receipts and disbursements-agency funds and 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.

Another auditor previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of Unified School District Number 269, Damar, Kansas as of and for the year ended June 30, 2022 (not presented herein), and have issued their report thereon dated September 21, 2023, 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, 2022, on the basis of accounting described in Note 1.

Loyd Group, LLC

Loyd Group, LLC
Galva, KS
January 20, 2025

Unified School District Number 269
Damar, Kansas

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH
Regulatory Basis
For the Year Ended June 30, 2023

	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
GENERAL FUNDS:						
General Fund	$ -	$ 1,201,372	$ 1,198,161	$ 3,211	$ -	$ 3,211
Supplemental General Fund	16,661	440,256	422,269	34,648	-	34,648
SPECIAL PURPOSE FUNDS:						
At Risk (4 Yr Old) Fund	-	-	-	-	-	-
At Risk (K-12) Fund	-	135,394	135,394	-	-	-
Capital Outlay Fund	102,353	196,524	290,220	8,657	-	8,657
Food Service Fund	25,421	100,300	109,088	16,633	-	16,633
Professional Development Fund	69	7,392	5,981	1,480	-	1,480
Special Education Fund	75,000	151,266	200,277	25,989	-	25,989
Career and Postsecondary Education Fund	447	18,857	19,304	-	-	-
KPERS Special Retirement Contribution Fund	-	94,804	94,804	-	-	-
Recreation Commission Fund	-	24,500	-	24,500	-	24,500
Contingency Reserve Fund	11,417	-	-	11,417	-	11,417
Gift and Grants Fund	5,840	14,699	2,674	17,865	-	17,865
Textbook & Student Material Revolving Fund	8,932	12,211	21,143	-	-	-
Federal Funds Fund	-	-	44,609	(44,609)	-	(44,609)
Gate Receipts	1,830	15,554	15,190	2,194	-	2,194
Total Reporting Entity (Excluding Agency Funds)	$ 247,970	$ 2,413,129	$ 2,559,114	$ 101,985	$ -	$ 101,985

COMPOSITION OF CASH:	
Checking Account - Astra Bank	$ 99,791
High School Activity Fund	48,313
Damar Elementary Activity Fund	1,543
Total Cash	149,647
Agency Funds per Schedule 3	(47,662)
Total Reporting Entity (Excluding Agency Funds)	$ 101,985

UNIFIED SCHOOL DISTRICT NUMBER 269
DAMAR, KANSAS

NOTES TO THE FINANCIAL STATEMENT

FISCAL YEAR ENDED JUNE 30, 2023

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

(a) Municipal Financial Reporting Entity

Unified School District Number 269 is a municipal corporation governed by an elected seven-member board. This financial statement presents Unified School District Number 269 (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.

Business Fund—funds financed in whole or in part by fees charged to users of the goods or services (i.e. enterprise and internal service fund, etc.).

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 municipality 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 provided 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 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 Capital Project Funds, Trust Funds and the following Special Purpose Funds: Contingency Reserve, Gifts and Grants, Textbook & Student Material Revolving, Federal Funds, Gate Receipts, and School Projects.

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. 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.

The Activity Fund accounts had various accounts that were negative cash balance at June 30, 2023, contrary to K.S.A. 10-1113.

A budget violation occured in the Food Service Fund, contrary to K.S.A. 79-2935.

There were several outstanding checks more than two years noted within the District's main checking account for the year ending June 30, 2023. This violates K.S.A. 10-815 and 10-816.

There is a disallowed fund "Flower Fund" within the Activity Funds, contrary to K.S.A. 72-1178.

3. DEPOSITS AND INVESTMENTS

K.S.A. 9-1401 establishes the depositories which may be used by the District. The statute requires banks eligible to hold the District's funds have a main or branch bank in the county in which the District is located, or 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. 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 District's carrying amount of deposits was $149,647 and the bank balance was $420,625. The bank balance was held by one bank resulting in a concentration of credit risk. Of the bank balance, $250,000 was covered by federal depository insurance and $170,625 was collateralized with securities held by the pledging institutions' agents in the District's name.

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

4. INTERFUND TRANSFERS

Operating transfers were as follows:

From	To	Regulatory Authority	Amount
General Fund	At Risk (K-12) Fund	K.S.A. 72-5167	$ 101,655
Supplemental General Fund	Food Service Fund	K.S.A. 72-5167	17,000
General Fund	Professional Development Fund	K.S.A. 72-5167	7,392
General Fund	Career and Postsecondary Education Fund	K.S.A. 72-5167	18,857
General Fund	Textbook & Student Material Revolving Fund	K.S.A. 72-5167	7,264
General Fund	Special Education Fund	K.S.A. 72-5167	104,261
Supplemental General Fund	At Risk (K-12) Fund	K.S.A. 72-5167	33,739
Supplemental General Fund	Special Education Fund	K.S.A. 72-5167	46,867
			$ 337,035

5. LONG-TERM DEBT

Changes in 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	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
Qualified Zone Academy Bonds QZAB	0%	3/24/2011	$ 2,100,000	3/24/2023	$ 175,000	$ -	$ 175,000	$ -	$ -
Total Contractual Indebtedness					$ 175,000	$ -	$ 175,000	$ -	$ -

**Due to changes in Federal law and budget allocations, the reimbursement by the Federal government to the District for interest paid has been reduced from 100% to 94.3%.

Qualified Zone Academy Bonds (QZAB)

The District entered into a lease purchase agreement on March 24, 2011. with Security Bank of Kansas City to finance the acquisition, construction, and equipping of school building improvements. The District will pay Security Bank of Kansas City $175,000 a year for a period of 12 years. The lease payments are to be placed in an interest bearing custodial account. The expected total of all payments to be made by the District plus interest earned on the account is $2,100,000, which is the amount of the Lease Purchase Agreement, amortized with zero percent interest. At the end of 12 years, the custodian will release the funds in the account to Security Bank of Kansas CIty, and the lease will be terminated.

6. 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 - All full-time employees of the District are allowed twelve days a year sick leave, cummulative to fifty-five days, except for bus drivers who are allowed twelve days of sick leave per year non-accumulative. No payment for unused sick leave is made to an employee terminating employment with the District, except for retiring certified employees. When a certified employee retires from the District, unused sick leave days shall be purchased at $50 per day.

Vacation Pay - The superintendent is allowed ten days of vacation a year. Other twelve-month employees are allowed two weeks of vacation a year after the first year of service.

7. DEFINED BENEFIT PENSION PLAN

General Information about the 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%, respectively, for the fiscal year ended June 30, 2023.

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

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

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

7. DEFINED BENEFIT PENSION PLAN (CONT.)

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 employers portion of the cost of retired District employees. The District received and remitted amounts equal to the statutory contribution rate, which totaled $94,804 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 $1,211,311. 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 publically available on the website at www.kpers.org or can be obtained as described above.

8. 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 any disallowed expenditures or overpayments, 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.

During the ordinary course of its operation the District is a party to various claims, legal actions and complaints. It is the opinion of the District's management and legal counsel that these matters are not anticipated to have a material impact on 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; employee injuries; 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.

9. 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 has been unable to obtain workers compensation insurance at a cost it considered to be economically justifiable. For this reason, the District joined together with other school districts in the State to participate in Workers Compensation Fund, Inc. (a subsidiary of the Kansas Association of School Boards), a public entity risk pool currently operating as a common risk management and insurance program for 116 participating members. The District pays an annual premium to Workers Compensation Fund, Inc. (a subsidiary of the Kansas Association of School Boards) for its workers compensation insurance coverage. The agreement to participate provides that the Workers Compensation Fund, Inc. (a subsidiary of the Kansas Association of School Boards) will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of $600,000 for each insured event. Additional premiums may be due if total claims for the pool are different than what has been anticipated by Workers Compensation Fund, Inc. (a subsidiary of the Kansas Association of School Boards) management. The District continues to carry commercial insurance for all other risks of loss, including property/casualty, health, and vehicle insurances. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

10. SUBSEQUENT EVENT

Management has evaluated the effects on the financial statement 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 269
DAMAR, KANSAS

REGULATORY-REQUIRED
SUPPLEMENTARY INFORMATION

FOR THE YEAR ENDED JUNE 30, 2023

Unified School District Number 269
Damar, Kansas

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	$ 1,171,763	$ (6,300)	$ 32,698	$ 1,198,161	$ 1,198,161	$ -
Supplemental General Fund	422,269	-	-	422,269	422,269	-
SPECIAL PURPOSE FUNDS:						
At Risk (4 Yr Old) Fund	40,000	-	-	40,000	-	(40,000)
At Risk (K-12) Fund	139,273	-	-	139,273	135,394	(3,879)
Bilingual Fund	-	-	-	-	-	-
Virtual Education Fund	-	-	-	-	-	-
Capital Outlay Fund	290,222	-	-	290,222	290,220	(2)
Driver Training Fund	-	-	-	-	-	-
Food Service Fund	101,497	-	-	101,497	109,088	7,591
Professional Development Fund	6,044	-	-	6,044	5,981	(63)
Special Education Fund	253,628	-	-	253,628	200,277	(53,351)
Career and Postsecondary Education Fund	50,481	-	-	50,481	19,304	(31,177)
KPERS Special Retirement Contribution Fund	122,703	-	-	122,703	94,804	(27,899)
Recreation Commission Fund	26,648	-	-	26,648	-	(26,648)
Total	$ 2,624,528	$ (6,300)	$ 32,698	$ 2,650,926	$ 2,475,498	$ (175,428)

Unified School District Number 269
Damar, Kansas

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:				
State aid	$ 920,932	$ 1,045,848	$ 1,033,361	$ 12,487
State aid reimbursement	267	-	-	-
Special education aid	114,830	104,261	125,000	(20,739)
Mineral production tax	13,774	18,565	13,402	5,163
Miscellaneous reimbursements	28,289	32,698	-	32,698
Total Receipts	1,078,092	1,201,372	$ 1,171,763	$ 29,609
Expenditures:				
Instruction -				
Certified salaries	332,802	288,755	$ 412,208	$ (123,453)
Non-certified salaries	137	-	2,000	(2,000)
Insurance	48,730	38,979	55,000	(16,021)
Social Security	42,655	44,418	43,000	1,418
Other benefits	19,969	20,907	20,000	907
Purchased professional services	70,231	21,980	14,000	7,980
Other purchased services	2,408	3,830	2,500	1,330
Teaching supplies	6,466	18,711	14,000	4,711
Supplies	9,582	36,107	2,500	33,607
Property and equipment	264	2,381	-	2,381
Other	-	13,071	4,000	9,071
Student Support Services -				
Certified salaries	7,000	1,266	7,000	(5,734)
Insurance	555	49	600	(551)
Social Security	471	78	500	(422)
Other benefits	203	221	250	(29)
Other purchased services	9,195	2,277	10,000	(7,723)
Supplies	1,800	1,780	2,000	(220)
Other	277	787	-	787
Instruction Support Staff -				
Other benefits	197	220	200	20
Books and periodicals	228	-	250	(250)
General Administration -				
Certified salaries	31,000	-	35,000	(35,000)
Non-certified salaries	45,750	39,991	38,500	1,491
Insurance	-	8,717	-	8,717
Social Security	5,834	4,442	6,000	(1,558)
Other employee benefits	5,418	10,086	5,500	4,586
Purchased professional services	40,927	40,221	30,000	10,221
Insurance	-	-	8,500	(8,500)
Communications	8,164	3,004	6,000	(2,996)
Other purchased services	646	48,864	650	48,214
Other	23,353	38,473	37,500	973

Unified School District Number 269
Damar, Kansas

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.):				
School Administration -				
Certified salaries	$ 64,000	$ 68,833	$ 55,000	$ 13,833
Non-certified salaries	27,850	43,261	28,500	14,761
Insurance	5,069	5,875	6,000	(125)
Social Security	6,369	7,786	6,400	1,386
Other employee benefits	867	10,915	900	10,015
Communications	-	252	-	252
Supplies	9,266	13,763	9,500	4,263
Other	2,947	3,402	3,000	402
Operations and Maintenance -				
Non-certified salaries	711	17,260	-	17,260
Social Security	54	122	-	122
Other employee benefits	790	881	-	881
Water/sewer	-	4,483	-	4,483
Repairs and maintenance	8,403	26,945	-	26,945
Other purchased services	1,215	175	8,500	(8,325)
Supplies	4,730	6,599	5,000	1,599
Other supplies	-	-	2,500	(2,500)
Heating	-	12,435	-	12,435
Electricity	-	14,721	-	14,721
Motor fuel	-	88	3,000	(2,912)
Property and equipment	-	23	500	(477)
Other	973	7,157	600	6,557
Vehicle Operating Services -				
Non-certified salaries	30,933	15,680	31,000	(15,320)
Social Security	2,360	1,200	2,400	(1,200)
Other employee benefits	1,214	1,335	1,300	35
Other purchased services	-	1,059	-	1,059
Motor fuel	32,617	4,450	35,000	(30,550)
Other	484	417	500	(83)
Outgoing Transfers -				
Professional Development Fund	2,500	7,392	2,500	4,892
Special Education Fund	114,830	104,261	125,262	(21,001)
Career and Postsecondary Education Fund	-	18,857	-	18,857
Textbook & Student Material Revolving Fund	-	7,264	-	7,264
At Risk (4 Year Old) Fund	5,648	-	-	-
At Risk (K-12) Fund	40,000	101,655	86,743	14,912
Adjustment to comply with legal max	-	-	(6,300)	6,300
Legal General Fund Budget	1,078,092	1,198,161	1,165,463	32,698
Adjustment for qualifying budget credits	-	-	32,698	(32,698)
Total Expenditures	1,078,092	1,198,161	$ 1,198,161	$ -
Receipts Over (Under) Expenditures	-	3,211		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	$ -	$ 3,211		

Unified School District Number 269
Damar, Kansas

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	$ 350,413	$ 371,857	$ 454,841	$ (82,984)
Delinquent tax	12,072	10,346	5,720	4,626
Motor vehicle tax	21,022	22,368	20,603	1,765
Recreational vehicle tax	491	597	557	40
Commercial vehicle tax	2,099	2,137	2,199	(62)
Watercraft tax	141	188	-	188
Mineral tax	49	32,763	-	32,763
Total Receipts	386,287	440,256	$ 483,920	$ (43,664)
Expenditures:				
Instruction -				
Certified salaries	101,045	179,123	$ 98,108	$ 81,015
General Administration -				
Purchased professional services	-	4,000	-	4,000
Operations and Maintenance -				
Water/sewer	7,198	6,011	7,500	(1,489)
Cleaning	7,923	975	8,000	(7,025)
Repairs and maintenance	57,938	49,637	60,000	(10,363)
Insurance	33,818	42,115	34,000	8,115
Other purchased services	-	-	8,000	(8,000)
Heating	28,618	12,335	28,500	(16,165)
Electricity	41,521	22,763	40,000	(17,237)
Vehicle Operating Services -				
Other	7,981	7,704	-	7,704
Outgoing Transfers -				
Food Service Fund	16,279	17,000	17,000	-
Professional Development Fund	2,500	-	2,500	(2,500)
Special Education Fund	44,807	46,867	48,367	(1,500)
At Risk (4 year old) Fund	34,352	-	40,000	(40,000)
At Risk (K-12) Fund	-	33,739	30,294	3,445
Total Expenditures	383,980	422,269	$ 422,269	$ -
Receipts Over (Under) Expenditures	2,307	17,987		
Unencumbered Cash, Beginning	14,354	16,661		
Unencumbered Cash, Ending	$ 16,661	$ 34,648		

Unified School District Number 269
Damar, Kansas

SPECIAL PURPOSE FUND

AT RISK (4 YR 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	$ 5,648	$ -	$ -	$ -
Transfer from Supplemental General Fund	34,352	-	40,000	(40,000)
Total Receipts	40,000	-	$ 40,000	$ (40,000)
Expenditures:				
Instruction -				
Certified salaries	40,000	-	$ 40,000	$ (40,000)
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	$ -	$ -		

Unified School District Number 269
Damar, Kansas

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	$ 40,000	$ 101,655	$ 86,743	$ 14,912
Transfer from Supplemental General Fund	-	33,739	30,294	3,445
Total Receipts	40,000	135,394	$ 117,037	$ 18,357
Expenditures:				
Instruction -				
Certified salaries	40,000	135,394	$ 90,000	$ 45,394
Insurance	-	-	20,000	(20,000)
Social Security	-	-	20,000	(20,000)
Other employee benefits	-	-	9,273	(9,273)
Total Expenditures	40,000	135,394	$ 139,273	$ (3,879)
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	$ -	$ -		

Unified School District Number 269
Damar, Kansas

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	$ 146,505	$ 158,671	$ 172,045	$ (13,374)
Delinquent tax	4,833	4,329	2,407	1,922
Motor vehicle tax	8,443	8,449	7,667	782
Recreational vehicle tax	203	71	208	(137)
Commercial vehicle tax	807	788	818	(30)
Watercraft tax	51	79	-	79
Mineral production tax	18	23,665	-	23,665
Interest on idle funds	47,527	-	-	-
Other local sources	-	472	6,271	(5,799)
Total Receipts	208,387	196,524	$ 189,416	$ 7,108
Expenditures:				
Instruction -				
Supplies	10,782	21,985	$ 3,000	$ 18,985
Property and equipment	2,735	1,983	3,000	(1,017)
General Administration -				
Property and equipment	124	-	5,000	(5,000)
School Administration -				
Property and equipment	8,972	-	-	-
Operations and Maintenance -				
Non-classified salaries	45,206	31,163	10,000	21,163
Insurance	-	-	2,903	(2,903)
Repairs and maintenance	-	110	-	110
Social Security	3,381	3,492	50	3,442
Other	41	43	-	43
Property and equipment	874	-	900	(900)
Other Support Services -				
Property and equipment	-	-	3,000	(3,000)
Transportation -				
Maintenance and repairs	30,762	67,558	126,360	(58,802)
Property and equipment	-	5,170	-	5,170

Unified School District Number 269
Damar, Kansas

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)
Expenditures (cont.):				
Other Support Services -				
Supplies	$ 2,149	$ 22,650	$ 2,200	$ 20,450
QZAB Lease Payment -				
Annual sinking fund	127,473	135,316	122,720	12,596
Interest	53,967	-	6,089	(6,089)
Facility Acquisition and Contruction Services -				
Site improvements	-	-	5,000	(5,000)
Outside contractors	-	750	-	750
Total Expenditures	286,466	290,220	$ 290,222	$ (2)
Receipts Over (Under) Expenditures	(78,079)	(93,696)		
Unencumbered Cash, Beginning	180,432	102,353		
Unencumbered Cash, Ending	$ 102,353	$ 8,657		

Unified School District Number 269
Damar, Kansas

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	$ 484	$ 583	$ 772	$ (189)
Federal aid	63,709	60,198	64,376	(4,178)
Interest on idle funds	106	52	-	52
Student sales - lunch and milk	4,353	20,386	18,310	2,076
Student sales - breakfast	1,436	-	3,611	(3,611)
Adult sales	2,816	1,901	2,940	(1,039)
Miscellaneous revenue	150	180	-	180
Transfer from Supplemental General Fund	16,279	17,000	17,000	-
Total Receipts	89,333	100,300	$ 107,009	$ (6,709)
Expenditures:				
Food Service Operations -				
Non-certified salaries	37,386	39,159	$ 38,000	$ 1,159
Social Security	2,841	2,976	2,900	76
Other employee benefits	627	696	650	46
Food and milk	45,516	61,002	50,000	11,002
Electricity	-	131	-	131
Miscellaneous supplies	309	163	500	(337)
Property and equipment	4,150	4,520	5,000	(480)
Other	6,105	441	4,447	(4,006)
Total Expenditures	96,934	109,088	$ 101,497	$ 7,591
Receipts Over (Under) Expenditures	(7,601)	(8,788)		
Unencumbered Cash, Beginning	33,022	25,421		
Unencumbered Cash, Ending	$ 25,421	$ 16,633		

Unified School District Number 269
Damar, Kansas

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:				
Professional development	$ -	$ -	$ 975	$ (975)
Transfer from General Fund	2,500	7,392	2,500	4,892
Transfer from Supplemental General Fund	2,500	-	2,500	(2,500)
Total Receipts	5,000	7,392	$ 5,975	$ 1,417
Expenditures:				
Instruction Support Staff -				
Other	164	-	$ -	$ -
Purchased professional services	5,377	1,770	6,044	(4,274)
Travel expenses	-	174	-	174
Other purchased services	-	4,037	-	4,037
Total Expenditures	5,541	5,981	$ 6,044	$ (63)
Receipts Over (Under) Expenditures	(541)	1,411		
Unencumbered Cash, Beginning	610	69		
Unencumbered Cash, Ending	$ 69	$ 1,480		

Unified School District Number 269
Damar, Kansas

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:				
Federal aid	$ 5,966	$ -	$ -	$ -
Reimbursements	6,950	-	-	-
Other revenue	-	138	5,000	(4,862)
Transfer from General Fund	114,830	104,261	125,262	(21,001)
Transfer from Supplemental General Fund	44,807	46,867	48,367	(1,500)
Total Receipts	172,553	151,266	$ 178,629	$ (27,363)
Expenditures:				
Instruction -				
Certified salaries	2,900	31,451	$ 7,900	$ 23,551
Non certified salaries	2,041	-	2,100	(2,100)
Social Security	378	-	400	(400)
Other employee benefits	5	-	25	(25)
Payment to Special Education	184,573	168,826	198,495	(29,669)
Supplies	44	-	-	-
Other	961	-	44,708	(44,708)
Instruction Support Staff -				
Supplies	6,019	-	-	-
Total Expenditures	196,921	200,277	$ 253,628	$ (53,351)
Receipts Over (Under) Expenditures	(24,368)	(49,011)		
Unencumbered Cash, Beginning	99,368	75,000		
Unencumbered Cash, Ending	$ 75,000	$ 25,989		

Unified School District Number 269
Damar, Kansas

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 reimbursements	$ 1,252	$ -	$ 15,000	$ (15,000)
Transfer from General Fund	-	18,857	-	18,857
Total Receipts	1,252	18,857	$ 15,000	$ 3,857
Expenditures:				
Instruction -				
Certified salaries	33,450	6,074	$ 35,481	$ (29,407)
Insurance	4,226	983	5,000	(4,017)
Social Security	2,544	405	3,000	(2,595)
Other employee benefits	31	5	-	5
Supplies	5,246	11,837	7,000	4,837
Property and equipment	35	-	-	-
Other	273	-	-	-
Total Expenditures	45,805	19,304	$ 50,481	$ (31,177)
Receipts Over (Under) Expenditures	(44,553)	(447)		
Unencumbered Cash, Beginning	45,000	447		
Unencumbered Cash, Ending	$ 447	$ -		

Unified School District Number 269
Damar, Kansas

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	$ 114,676	$ 94,804	$ 122,703	$ (27,899)
Expenditures:				
Employee Benefits -				
Instruction	64,982	53,944	$ 68,440	$ (14,496)
Student Support Services	3,823	2,937	3,900	(963)
Instruction Support Staff	3,823	2,937	4,000	(1,063)
General Administration	3,823	2,937	4,000	(1,063)
School Administration	16,819	13,944	17,000	(3,056)
Other Support Services	1,911	1,804	2,000	(196)
Operations and Maintenance	11,468	9,480	13,000	(3,520)
Student Transportation Services	382	360	363	(3)
Food Service Operation	7,645	6,461	10,000	(3,539)
Total Expenditures	114,676	94,804	$ 122,703	$ (27,899)
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	$ -	$ -		

Unified School District Number 269
Damar, Kansas

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 tax	$ 18,318	$ 24,500	$ 26,029	$ (1,529)
Delinquent tax	603	-	-	-
Motor vehicle tax	1,048	-	-	-
Recreational vehicle tax	26	-	-	-
Commercial vehicle tax	105	-	-	-
Total Receipts	20,100	24,500	$ 26,029	$ (1,529)
Expenditures:				
Appropriation to				
Recreation Commission	20,100	-	$ 26,648	$ (26,648)
Receipts Over (Under) Expenditures	-	24,500		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	$ -	$ 24,500		

Unified School District Number 269
Damar, Kansas

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:		
Instruction -		
Insurance	-	-
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	11,417	11,417
Unencumbered Cash, Ending	$ 11,417	$ 11,417

Unified School District Number 269
Damar, Kansas

SPECIAL PURPOSE FUND

GIFT 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:		
Donations and grants	$ 11,119	$ 14,699
Expenditures:		
Gifts and grant distributions	11,830	2,674
Receipts Over (Under) Expenditures	(711)	12,025
Unencumbered Cash, Beginning	6,551	5,840
Unencumbered Cash, Ending	$ 5,840	$ 17,865

Unified School District Number 269
Damar, Kansas

SPECIAL PURPOSE FUND

TEXTBOOK & STUDENT MATERIAL 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:		
Student fees	$ 2,194	$ 4,910
Miscellaneous revenue	-	37
Transfer from General Fund	-	7,264
Total Receipts	2,194	12,211
Expenditures:		
Instructional Support Staff - Supplies	8,888	21,143
Receipts Over (Under) Expenditures	(6,694)	(8,932)
Unencumbered Cash, Beginning	15,626	8,932
Unencumbered Cash, Ending	$ 8,932	$ -

Unified School District Number 269
Damar, Kansas

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:		
Federal aid	$ 94,310	$ -
Expenditures:		
Instruction -		
Certified salaries	78,351	38,282
Social Security	5,834	6,327
Supplies	3,539	-
Property and equipment	6,194	-
General Administration -		
Certified salaries	392	-
Total Expenditures	94,310	44,609
Receipts Over (Under) Expenditures	-	(44,609)
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ (44,609)

Unified School District Number 269
Damar, 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:				
FFA	$ 3,611	$ 16,173	$ 2,370	$ 17,414
Stuco	3,879	10,167	9,950	4,096
Class of 2018	139	-	53	86
Class of 2019	1,919	-	1,162	757
Class of 2020	1,516	-	-	1,516
Class of 2021	1,634	-	-	1,634
Class of 2022	1,689	600	-	1,089
Class of 2023	1,324	3,634	3,858	1,100
Class of 2024	2,610	4,097	5,109	1,598
Class of 2025	479	5,734	910	5,303
Class of 2026	-	2,361	383	1,978
Class of 2027	-	-	1,352	1,352
Yearbook	3,548	3,310	6,304	554
PHS Letterman's Club (Athletic Club)	399	-	-	399
PHS Cheerleaders	1,583	681	870	1,394
PHS Football	961	-	-	961
PHS Basketball	333	-	-	333
PHS Boys Basketball	152	-	-	152
PHS Volleyball	317	-	-	317
PHS Science	21	486	510	(3)
PHS Gym	787	-	-	787
PHS Site Council	357	-	-	357
PHS Cross Country	441	-	-	441
Palco Dual Credit Scholarship Fund	301	7,652	7,638	315
Forensics	7	-	-	7
National Honor Society	607	500	402	705
PHS Vocational	-	963	160	803
Subtotal High School	28,614	56,358	41,031	45,445
Junior High School:				
JH PAC (Athletic Club)	591	-	-	591
JH Cheerleaders	57	-	-	57
8th Grade	233	-	-	233
8th Leadership	50	-	-	50
Total Junior High School	931	-	-	931
Elementary School:				
Elementary Activities	1,543	-	-	1,543
Total Elementary School	1,543	-	-	1,543
Other Agency Funds:				
Flower Fund	470	-	-	470
Sales Tax	-	1,752	2,080	(328)
Petty Cash	-	-	399	(399)
Total Other Agency Funds	470	1,752	2,479	(257)
Total Student Organization Funds	$ 31,558	$ 58,110	$ 43,510	$ 47,662

Unified School District Number 269
Damar, Kansas

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
Athletics:						
High School	$ 1,758	$ 15,554	$ 15,190	$ 2,122	$ -	$ 2,122
Junior High	72	-	-	72	-	72
Total District Activity Funds	$ 1,830	$ 15,554	$ 15,190	$ 2,194	$ -	$ 2,194