UNIFIED SCHOOL DISTRICT NO. 422
Greensburg, Kansas

FINANCIAL STATEMENT

For the Fiscal Year Ended June 30, 2023

VONFELDT, BAUER & VONFELDT, CHTD.
Certified Public Accountants
Larned, Kansas 67550

UNIFIED SCHOOL DISTRICT NO. 422, GREENSBURG, KANSAS

Financial Statement
Regulatory Basis
For the Year Ended June 30, 2023

TABLE OF CONTENTS

Item	Page Number
FINANCIAL SECTION	
Auditor's Report on Financial Statement	1-3
Summary Statement of Receipts, Expenditures and Unencumbered Cash	4-5
Notes to the Financial Statement	6-12
REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION	
Schedule 1	
Summary of Expenditures - Actual and Budget	13-14
Schedule 2	
Schedule of Receipts and Expenditures - Actual and Budget	
General Funds	15-18
Special Purpose Funds	19-43
Trust Fund	44
Schedule 3	
Summary of Receipts and Disbursements - Agency Funds	45-46
Schedule 4	
Schedule of Receipts, Expenditures and Unencumbered Cash - District Activity Funds	47-48
SUPPLEMENTARY INFORMATION	
Schedule 5	
Graphical Analysis	49-64

VONFELDT, BAUER & VONFELDT, CHTD
Certified Public Accountants

818 Broadway
PO Box 127
Larned, KS 67550

Telephone: (620) 285-2107
Fax: (620) 285-2110

INDEPENDENT AUDITOR'S REPORT

Board of Education
Unified School District No. 422
Greensburg, Kansas

Adverse and Unmodified Opinions

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Unified School District No. 422, Greensburg, Kansas as of and for the year ended June 30, 2023 and the related notes to the financial statement.

Adverse Opinion on U.S. Generally Accepted Accounting Principles
In our opinion, because of the significance of the matter discussed in the Basis for Adverse and Unmodified Opinions section of our report, the accompanying financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Unified School District No. 422 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 Unified School District No. 422 as of June 30, 2023, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

Basis for Adverse and Unmodified Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the *Kansas Municipal Audit and Accounting Guide.* Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statement section of our report. We are required to be independent of Unified School District No. 422 and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our adverse and unmodified audit opinions.

Matter Giving Rise to Adverse Opinion on U.S. Generally Accepted Accounting Principles
As discussed in Note 1 of the financial statement, the financial statement is prepared by Unified School District No. 422 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. 422'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 Unified School District No. 422's internal control. Accordingly, no such opinion is expressed.
- evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statement.
- conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Unified School District No. 422'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 schedule of regulatory basis receipts and expenditures-actual and budget, summary of receipts and disbursements-agency funds and schedule of 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*. The graphical analysis (Schedule 5 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 nor required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of Unified School District No. 422, Greensburg, Kansas as of and for the year ended June 30, 2022 (not presented herein), and have issued our report thereon dated January 6, 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 website of the Kansas Department of Administration at the following link https://admin.ks.gov/offices/accounts-reports/local-government/municipal-services. The 2022 actual column (2022 comparative information) presented in the individual fund schedule 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.

VonFeldt, Bauer & VonFeldt, Chtd.

VONFELDT, BAUER & VONFELDT, CHTD.
Certified Public Accountants
Larned, Kansas

December 22, 2023

UNIFIED SCHOOL DISTRICT NO. 422, GREENSBURG, KANSAS
Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended June 30, 2023

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances
General Funds:		
General Fund	$ 0.00	$ 0.00
Supplemental General Fund	58,211.06	0.00
Special Purpose Funds:		
Preschool-Aged At-Risk Fund	0.00	0.00
At-Risk Fund	318,622.37	0.00
Virtual Education Fund	14,588.48	0.00
Capital Outlay Fund	2,127,198.09	92.23
Driver Training Fund	16,418.25	0.00
Food Service Fund	26,361.12	0.00
Professional Development Fund	48,480.22	0.00
Special Education Fund	266,111.19	0.00
Career & Postsecondary Education Fund	103,630.90	0.00
Gifts & Grants Fund	7,796.99	0.00
KPERS Special Retirement Fund	0.00	0.00
Contingency Reserve Fund	417,425.43	0.00
Textbook Rental Fund	49,686.79	630.94
Recreation Commission #422 Fund	0.00	0.00
Recreation Commission #424 Fund	0.00	0.00
Title I Fund	0.00	0.00
Title II-A Fund	0.00	0.00
Title IV Fund	0.00	0.00
Rural Small School Grant Fund	(12,622.40)	0.00
ESSER Grant Fund	0.00	0.00
ESSER III Grant Fund	(32,040.79)	0.00
Test to Stay Grant Fund	(5,276.41)	0.00
District Activity Funds	70,167.88	0.00
Trust Funds:		
H.B. Cope Drum Major Award Trust Fund	17,327.34	0.00
Total Reporting Entity (Excluding Agency Funds)	$ 3,492,086.51	$ 723.17

Composition of Cash:

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

Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
$ 3,874,751.32	$ 3,874,751.32	$ 0.00	$ 2,360.00	$ 2,360.00
956,145.37	936,294.87	78,061.56	0.00	78,061.56
0.00	0.00	0.00	0.00	0.00
373,261.00	399,439.41	292,443.96	0.00	292,443.96
602,470.73	591,161.81	25,897.40	0.00	25,897.40
615,191.90	565,941.40	2,176,540.82	13,319.00	2,189,859.82
9,684.00	9,683.98	16,418.27	0.00	16,418.27
310,725.03	279,647.74	57,438.41	0.00	57,438.41
11,429.00	26,678.79	33,230.43	250.00	33,480.43
627,326.45	598,300.23	295,137.41	0.00	295,137.41
129,935.54	104,442.58	129,123.86	0.00	129,123.86
40,630.03	42,014.47	6,412.55	0.00	6,412.55
382,358.03	382,358.03	0.00	0.00	0.00
150,000.00	0.00	567,425.43	0.00	567,425.43
22,018.03	20,017.38	52,318.38	0.00	52,318.38
87,922.10	87,922.10	0.00	0.00	0.00
56,611.04	56,611.04	0.00	0.00	0.00
56,996.00	56,996.00	0.00	0.00	0.00
8,819.00	8,819.00	0.00	0.00	0.00
12,165.00	12,165.00	0.00	0.00	0.00
33,041.00	57,661.10	(37,242.50)	0.00	(37,242.50)
0.00	0.00	0.00	0.00	0.00
32,039.00	58,923.68	(58,925.47)	0.00	(58,925.47)
68,654.50	90,058.34	(26,680.25)	0.00	(26,680.25)
170,459.23	166,561.49	74,065.62	0.00	74,065.62
50.50	0.00	17,377.84	0.00	17,377.84
$ 8,632,683.80	$ 8,426,449.76	$ 3,699,043.72	$ 15,929.00	$ 3,714,972.72

Checking Accounts	$ 17,905.73
NOW Accounts	402,015.37
Savings Account	3,349,711.69
Certificates of Deposit	10,000.00
Petty Cash	1,800.00
Total Cash	3,781,432.79
Agency Funds per Schedule 3	(66,460.07)
Total Reporting Entity (Excluding Agency Funds)	$ 3,714,972.72

UNIFIED SCHOOL DISTRICT NO. 422, GREENSBURG, KANSAS
NOTES TO THE FINANCIAL STATEMENT
June 30, 2023

Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. REPORTING ENTITY

Unified School District No. 422, Greensburg, Kansas (District) is a municipal corporation governed by an elected seven-member board. This financial statement presents Unified School District No. 422 (the municipality) and does not include any of its related municipal entities.

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

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 municipality in a purely custodial capacity (payroll clearing fund, student activity accounts, etc.).

C. BASIS OF ACCOUNTING

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 generally accepted accounting principles and allowing the municipality to use the regulatory basis of accounting.

D. CASH AND INVESTMENTS

Cash balances from all funds are combined and invested to the extent available. Cash and investments consist of checking accounts, interest bearing checking accounts, savings accounts and certificates of deposit. Earnings from these investments are allocated to designated funds. Cash and investments are stated at cost.

E. AD VALOREM TAX REVENUE

The determination of assessed valuation and the collection of property taxes for all political subdivisions in the State of Kansas are the responsibility of the various counties. The County Appraiser annually determines assessed valuation and the County Clerk spreads the annual assessment on the tax rolls. One-half of the property taxes are due December 20 and distributed to the District by January 20. The second half is due May 10 and distributed to the District by June 5. The District Treasurer draws available funds from the County Treasurer at designated times throughout the year.

F. REIMBURSED EXPENSES

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 KMAAG regulatory basis accounting.

G. USE OF ESTIMATES

The preparation of the financial statement on a prescribed basis of accounting that demonstrates compliance with the cash basis and budget laws of the State of Kansas requires management to make estimates and assumptions that affect the amounts reported in the financial statement and accompanying notes. Actual results may differ from those estimates.

Note 2 - BUDGETARY INFORMATION

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

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

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

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

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

Adjustment to Comply with Legal Max: Districts should use this line item (for use in the budget column only) to adjust the certified budget to comply with the "Legal Max" budget. The Kansas State Department of Education calculates the "Legal Max" budget using enrollment figures. The District's budgeted expenditures are limited to the lower of the published budget or the "Legal Max" budget.

Note 2 - BUDGETARY INFORMATION (Cont'd.)

Adjustment for Qualifying Budget Credits: Districts may use this line item for any budgeted fund. The adjustment would be a positive amount. All budget adjustments must be authorized by Kansas statutes. Examples include: expenditure of federal grant monies, reimbursements, gifts and donations and receipts authorized by law to be spent as if they were reimbursed expenses.

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 municipality for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year-end.

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

Gifts & Grants Fund	Rural Small School Grant Fund
Contingency Reserve Fund	ESSER Grant Fund
Textbook Rental Fund	ESSER III Grant Fund
Title I Fund	Test to Stay Grant Fund
Title II-A Fund	District Activity Funds
Title IV Fund	

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

Note 3 - COMPLIANCE WITH KANSAS STATUTES

Management is aware of no statutory violations for the period covered by the audit.

The Rural Small School Grant Fund, ESSER III Grant Fund and Test to Stay Grant Fund showed negative ending unencumbered cash balances of $37,242.50, $58,925.47 and $26,680.25, respectively, for the year ended June 30, 2023. K.S.A.10-1116a provides that under certain situations, a fund can end the year with a negative unencumbered cash balance and therefore, be exempt from the cash basis law of the State of Kansas. These funds met the criteria under the statutes, therefore, are not deemed to be in violation of the Kansas cash basis law.

Note 4 - 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 investments 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.

Note 4 - DEPOSITS (Cont'd.)

Custodial credit risk - deposits . Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. State statutes require the District's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. There were no designated "peak periods" during the year. All deposits were legally secured at June 30, 2023.

At June 30, 2023 the District's carrying amount of deposits was $3,781,432.79 and the bank balance was $4,242,289.52. The bank balance was held by two banks resulting in a concentration of credit risk. Of the bank balance, $271,129.26 was covered by federal depository insurance, and $3,971,160.26 was collateralized with securities held by the pledging financial institution's agents in the District's name.

Note 5 - INTERFUND TRANSFERS

Operating transfers were as follows:

From	To	Regulatory Authority	Amount
General	At-Risk	K.S.A. 72-5167	$ 289,306.00
General	Virtual Education	K.S.A. 72-5167	550,665.99
General	Food Service	K.S.A. 72-5167	10,000.00
General	Special Education	K.S.A. 72-5167	376,829.00
General	Career & Postsecondary Education	K.S.A. 72-5167	10,492.54
General	Contingency Reserve	K.S.A. 72-5167	150,000.00
General	Textbook Rental	K.S.A. 72-5167	2,000.00
Supplemental General	At-Risk	K.S.A. 72-5143	83,955.00
Supplemental General	Virtual Education	K.S.A. 72-5143	49,154.74
Supplemental General	Driver Training	K.S.A. 72-5143	2,394.00
Supplemental General	Food Service	K.S.A. 72-5143	25,904.75
Supplemental General	Professional Development	K.S.A. 72-5143	7,318.00
Supplemental General	Special Education	K.S.A. 72-5143	194,618.00
Supplemental General	Career & Postsecondary Education	K.S.A. 72-5143	119,443.00
Supplemental General	Textbook Rental	K.S.A. 72-5143	13,750.00

Note 6 - OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS

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.

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 - OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS (Cont'd.)

Compensated Absences . The District allows vacation for all full time year round employees. Certain full time year round employees will be compensated for five unused vacation days at the end of the contract year. This payment was made in the final paycheck of the fiscal year. Therefore, there is no potential liability for unused vacation leave as of June 30, 2023.

At the beginning of each school year, each teacher is granted ten days of sick leave which can accumulate up to thirty days. At the end of each contract year, teachers will be paid $20.00 per day for unused sick leave in excess of twenty days This payment was made in the final paycheck of the fiscal year, therefore, there is no potential liability for unused sick leave as of June 30, 2023.

At the beginning of each school year, classified employees are granted ten days of sick leave which can accumulate up to sixty days. These employees are not paid for unused sick leave, therefore, there is no potential liability for unused sick leave as of June 30, 2023.

Early Retirement Program. The District has adopted an early retirement plan in order to encourage and facilitate the voluntary early retirement of teachers who may find it necessary or desirable to retire prior to normal retirement age. A teacher is eligible for early retirement if such person is currently a teacher of the school district, will be eligible for KPERS retirement and not more than sixty-four years of age on or before August 31 of the calendar year in which the teacher intends to retire, and is fully vested in the Kansas Public Employee Retirement System; and has a minimum of ten years full-time continuous employment within Unified School District No. 422. A teacher may apply for early retirement by completing the early retirement request form and submitting it to the Superintendent on or before the 1st day of February preceding the anticipated retirement date. Early retirement benefits will be paid in one lump sum payment in the amount of $7,000.00. The benefits will be paid in January following the year of retirement with the regular January payroll. The employee shall have the option to maintain health insurance coverage at the employee's expense through the school sponsored plan if allowable by the insurance carrier and/or state law. During the fiscal year ended June 30, 2023 early retirement benefits were not paid as there were no eligible participants. As of June 30, 2023 there were three employees eligible to participate in the program, therefore, the potential liability for early retirement as of June 30, 2022 is $21,000.00.

Note 7 - 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 Annual Comprehensive Financial Report which can be found on the KPERS website at www.kpers.org or by writing to KPERS (611 South Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

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

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

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

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

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

The State of Kansas is required to contribute the statutory required employer's share except for retired District employees. The District is responsible for the employer's portion of the cost for retired District employees. The District received and remitted amounts equal to the statutory contribution rate, which totaled $382,358.03 for the year ended June 30, 2023.

Net Pension Liability. At June 30, 2023, the District's proportionate share of the collective net pension liability reported by KPERS was $3,870,026. 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 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 8 - CONTINGENCIES

During the ordinary course of its operations the District is a party to potential claims, legal actions and complaints. It is the opinion of the District's management that these matters are not anticipated to have a material effect on the District's financial statement.

Note 9 - RISK MANAGEMENT

The District is exposed to various risks of losses related to torts; thefts of, damages 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 KASB Risk Management Services, Inc., a public entity risk pool currently operating as a common risk management and insurance program for participating members.

The District pays an annual premium to KASB Risk Management Services, Inc. for its workers compensation insurance. The agreement to participate provides that the KASB Risk Management Services, Inc. will be self-sustaining through member premiums and will reinsure through commercial companies for excess claims for each insured event. Additional premiums may be due if total claims for the pool are different than what has been anticipated by KASB Risk Management Services, Inc.'s management.

The District continues to carry commercial insurance for all other risks of loss, including equipment, property and building coverage. There have been no significant reductions in coverage from the prior year and settled claims resulting form these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

Note 10 - OPERATING LEASES

Operating Leases:

The District has entered into an operating lease for telephone equipment which contains a cancellation provision and is subject to annual appropriations. For the year ended June 30, 2022 rent expenditures were $14,217.76. These expenditures were made from the General, Supplemental General and Virtual Education Funds.

Note 11 - SUBSEQUENT EVENTS

The District has evaluated events subsequent to year end through December 22, 2023 and does not believe any events have occurred which effect the financial statement as presented.

REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION

UNIFIED SCHOOL DISTRICT NO. 422, GREENSBURG, KANSAS
Summary of Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2023

Funds	Certified Budget	Adjustment to Comply with Legal Max
General Funds:		
General Fund	$ 3,727,954.00	$ (126,533.00)
Supplemental General Fund	945,607.00	(16,903.00)
Special Purpose Funds:		
Preschool-Aged At-Risk Fund	30,000.00	XXXXXXXX
At-Risk Fund	644,622.00	XXXXXXXX
Virtual Education Fund	732,361.00	XXXXXXXX
Capital Outlay Fund	1,503,775.00	XXXXXXXX
Driver Training Fund	24,793.00	XXXXXXXX
Food Service Fund	350,078.00	XXXXXXXX
Professional Development Fund	89,072.00	XXXXXXXX
Special Education Fund	937,341.00	XXXXXXXX
Career & Postsecondary Education Fund	244,631.00	XXXXXXXX
KPERS Special Retirement Fund	455,872.00	XXXXXXXX
Recreation Commission #422 Fund	92,000.00	XXXXXXXX
Recreation Commission #424 Fund	60,000.00	XXXXXXXX

Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance - Over (Under)
$ 273,330.65	$ 3,874,751.65	$ 3,874,751.32	$ (0.33)
7,590.87	936,294.87	936,294.87	0.00
0.00	30,000.00	0.00	(30,000.00)
0.00	644,622.00	399,439.41	(245,182.59)
0.00	732,361.00	591,161.81	(141,199.19)
0.00	1,503,775.00	565,941.40	(937,833.60)
0.00	24,793.00	9,683.98	(15,109.02)
0.00	350,078.00	279,647.74	(70,430.26)
0.00	89,072.00	26,678.79	(62,393.21)
0.00	937,341.00	598,300.23	(339,040.77)
0.00	244,631.00	104,442.58	(140,188.42)
0.00	455,872.00	382,358.03	(73,513.97)
0.00	92,000.00	87,922.10	(4,077.90)
0.00	60,000.00	56,611.04	(3,388.96)

UNIFIED SCHOOL DISTRICT NO. 422, GREENSBURG, KANSAS
GENERAL FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts				
Taxes and Shared Receipts:				
Mineral Production Tax	$ 8,542.59	$ 12,757.67	$ 10,000.00	$ 2,757.67
Local Sources:				
Reimbursements	268,059.15	273,330.65	0.00	273,330.65
State Aid:				
General State Aid	2,673,422.00	3,216,834.00	3,284,724.00	(67,890.00)
Special Education Aid	349,906.00	371,829.00	433,230.00	(61,401.00)
Total Receipts	3,299,929.74	3,874,751.32	$ 3,727,954.00	$ 146,797.32
Expenditures				
Instruction:				
Salaries	959,082.87	1,113,637.49	954,650.00	158,987.49
Employee Benefits	231,513.94	243,402.22	247,876.00	(4,473.78)
Purchased Professional Services	30,000.00	52,500.00	30,000.00	22,500.00
Other Purchased Services	14,436.67	12,383.54	14,450.00	(2,066.46)
Supplies	72,903.60	88,937.04	72,925.00	16,012.04
Property (Equip & Furn)	0.00	22.99	0.00	22.99
Student Support Services:				
Salaries	46,859.00	48,699.00	52,275.00	(3,576.00)
Employee Benefits	13,216.34	12,561.32	14,025.00	(1,463.68)
Supplies	126.62	0.00	150.00	(150.00)
Instructional Support Staff:				
Salaries	20,509.62	23,444.27	24,225.00	(780.73)
Employee Benefits	8,039.43	7,922.98	8,675.00	(752.02)
Supplies	128.62	910.12	125.00	785.12
Property (Equip & Furn)	0.00	110.94	0.00	110.94
General Administration:				
Salaries	90,344.07	86,469.71	94,750.00	(8,280.29)
Employee Benefits	11,672.45	12,941.45	12,300.00	641.45
Other Purchased Services	2,252.30	3,992.98	2,275.00	1,717.98
Supplies	584.86	1,248.88	600.00	648.88
Other	8,289.52	0.00	0.00	0.00
School Administration:				
Salaries	226,692.90	241,962.64	240,700.00	1,262.64
Employee Benefits	47,227.48	48,155.64	51,225.00	(3,069.36)
Other Purchased Services	0.00	50.00	0.00	50.00
Supplies	0.00	965.80	0.00	965.80

UNIFIED SCHOOL DISTRICT NO. 422, GREENSBURG, KANSAS
GENERAL FUND (Cont'd.)
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Expenditures (Cont'd.)				
Central Services:				
Salaries	84,718.48	89,819.20	74,825.00	14,994.20
Employee Benefits	26,935.37	17,987.01	26,875.00	(8,887.99)
Operations & Maintenance:				
Purchased Property Services	31,511.65	26,976.86	31,525.00	(4,548.14)
Other Purchased Services	1,739.74	1,914.98	1,750.00	164.98
Supplies	135,473.20	151,372.48	136,225.00	15,147.48
Vehicle Operating Services:				
Salaries	95,978.54	111,099.25	103,025.00	8,074.25
Employee Benefits	16,992.09	19,214.54	18,275.00	939.54
Other Purchased Services	14,408.35	20,704.00	14,425.00	6,279.00
Supplies	41,938.64	40,034.51	50,000.00	(9,965.49)
Other	2,272.00	1,568.55	2,275.00	(706.45)
Vehicle Maintenance Services:				
Supplies	4,521.75	4,447.40	4,525.00	(77.60)
Operating Transfers:				
To At-Risk	207,064.00	289,306.00	247,000.00	42,306.00
To Virtual Education	502,589.99	550,665.99	712,773.00	(162,107.01)
To Food Service	0.00	10,000.00	50,000.00	(40,000.00)
To Special Education	349,906.00	376,829.00	433,230.00	(56,401.00)
To Career & Postsecondary Education	0.00	10,492.54	0.00	10,492.54
To Contingency Reserve	0.00	150,000.00	0.00	150,000.00
To Textbook Rental	0.00	2,000.00	0.00	2,000.00
Adjustment to Comply with Legal Max			(126,533.00)	126,533.00
Legal General Fund Budget	3,299,930.09	3,874,751.32	3,601,421.00	273,330.32
Adjustment for Qualifying Budget Credits			273,330.65	(273,330.65)
Total Expenditures	3,299,930.09	3,874,751.32	$ 3,874,751.65	$ (0.33)
Receipts Over (Under) Expenditures	(0.35)	0.00		
Unencumbered Cash, Beginning	0.35	0.00		
Unencumbered Cash, Ending	$ 0.00	$ 0.00		

UNIFIED SCHOOL DISTRICT NO. 422, GREENSBURG, KANSAS
SUPPLEMENTAL GENERAL FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts				
Taxes and Shared Receipts:				
Ad Valorem Property Tax	$ 742,065.93	$ 910,503.12	$ 850,869.00	$ 59,634.12
Delinquent Tax	5,329.13	4,786.61	3,765.00	1,021.61
Motor Veh./16-20M Veh. Tax	28,130.27	29,534.01	28,873.00	661.01
Recreational Vehicle Tax	385.02	368.63	362.00	6.63
Commercial Vehicle Tax	2,969.03	3,362.13	3,527.00	(164.87)
Local Sources:				
Reimbursements	7,150.00	7,590.87	0.00	7,590.87
Total Receipts	786,029.38	956,145.37	$ 887,396.00	$ 68,749.37
Expenditures				
Instruction:				
Salaries	0.00	80,280.82	0.00	80,280.82
Purchased Professional Services	23,783.00	1,283.00	20,000.00	(18,717.00)
Purchased Property Services	13,394.41	18,693.86	13,500.00	5,193.86
Other Purchased Services	479.40	9,631.10	500.00	9,131.10
Supplies	63.03	1,158.29	0.00	1,158.29
Other	475.99	494.51	56,907.00	(56,412.49)
Student Support Services:				
Purchased Professional Services	862.50	1,860.00	875.00	985.00
Other Purchased Services	0.00	122.26	0.00	122.26
Supplies	3,336.54	1,374.68	3,375.00	(2,000.32)
Instructional Support Staff:				
Purchased Professional Services	10,680.00	8,000.00	10,675.00	(2,675.00)
Other Purchased Services	573.48	0.00	575.00	(575.00)
General Administration:				
Purchased Professional Services	12,844.10	17,955.22	12,850.00	5,105.22
Purchased Property Services	1,561.17	965.28	1,600.00	(634.72)
Other Purchased Services	31,132.66	59,184.97	34,100.00	25,084.97
Supplies	1,179.10	1,363.72	1,200.00	163.72
Property (Equip & Furn)	0.00	67.71	0.00	67.71
Other	2,230.29	15,881.85	2,250.00	13,631.85
School Administration:				
Supplies	4,194.86	7,913.69	4,200.00	3,713.69
Property (Equip & Furn)	11.39	10.85	725.00	(714.15)

UNIFIED SCHOOL DISTRICT NO. 422, GREENSBURG, KANSAS
SUPPLEMENTAL GENERAL FUND (Cont'd.)
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Expenditures (Cont'd.)				
Operations & Maintenance:				
Purchased Property Services	4,206.89	7,322.92	4,225.00	3,097.92
Other Purchased Services	146,341.00	152,142.25	147,000.00	5,142.25
Supplies	58,003.38	53,682.97	58,050.00	(4,367.03)
Property (Equip & Furn)	0.00	367.43	0.00	367.43
Operating Transfers:				
To Preschool-Aged At-Risk	0.00	0.00	30,000.00	(30,000.00)
To At-Risk	64,664.00	83,955.00	79,000.00	4,955.00
To Virtual Education	15,098.01	49,154.74	0.00	49,154.74
To Driver Training	0.00	2,394.00	0.00	2,394.00
To Food Service	12,533.80	25,904.75	50,000.00	(24,095.25)
To Professional Development	38,000.00	7,318.00	35,000.00	(27,682.00)
To Special Education	224,830.00	194,618.00	238,000.00	(43,382.00)
To Career & Postsecondary Education	98,000.00	119,443.00	141,000.00	(21,557.00)
To Textbook Rental	49,000.00	13,750.00	0.00	13,750.00
Adjustment to Comply with Legal Max			(16,903.00)	16,903.00
Legal Supplemental General Fund Budget	817,479.00	936,294.87	928,704.00	7,590.87
Adjustment for Qualifying Budget Credits			7,590.87	(7,590.87)
Total Expenditures	817,479.00	936,294.87	$ 936,294.87	$ 0.00
Receipts Over (Under) Expenditures	(31,449.62)	19,850.50		
Unencumbered Cash, Beginning	89,660.68	58,211.06		
Unencumbered Cash, Ending	$ 58,211.06	$ 78,061.56		

UNIFIED SCHOOL DISTRICT NO. 422, GREENSBURG, KANSAS
PRESCHOOL-AGED AT-RISK FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Operating Transfers:				
From Supplemental General	$ 0.00	$ 0.00	$ 30,000.00	$ (30,000.00)
Total Receipts	0.00	0.00	$ 30,000.00	$ (30,000.00)
Expenditures				
Instruction:				
Other Purchased Services	0.00	0.00	30,000.00	(30,000.00)
Total Expenditures	0.00	0.00	$ 30,000.00	$ (30,000.00)
Receipts Over (Under) Expenditures	0.00	0.00		
Unencumbered Cash, Beginning	0.00	0.00		
Unencumbered Cash, Ending	$ 0.00	$ 0.00		

UNIFIED SCHOOL DISTRICT NO. 422, GREENSBURG, KANSAS
AT-RISK FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts				
Operating Transfers:				
From General	$ 207,064.00	$ 289,306.00	$ 247,000.00	$ 42,306.00
From Supplemental General	64,664.00	83,955.00	79,000.00	4,955.00
Total Receipts	271,728.00	373,261.00	$ 326,000.00	$ 47,261.00
Expenditures				
Instruction:				
Salaries	172,544.77	258,794.62	225,650.00	33,144.62
Employee Benefits	69,379.69	43,796.95	76,575.00	(32,778.05)
Purchased Professional Services	19,632.00	19,632.00	20,000.00	(368.00)
Supplies	651.54	2,469.07	1,300.00	1,169.07
Other	0.00	0.00	321,097.00	(321,097.00)
Student Support Services:				
Salaries	0.00	63,478.21	0.00	63,478.21
Employee Benefits	0.00	10,511.10	0.00	10,511.10
Student Transportation Services:				
Salaries	976.13	703.00	0.00	703.00
Employee Benefits	78.76	53.79	0.00	53.79
Other	0.00	0.67	0.00	0.67
Total Expenditures	263,262.89	399,439.41	$ 644,622.00	$ (245,182.59)
Receipts Over (Under) Expenditures	8,465.11	(26,178.41)		
Unencumbered Cash, Beginning	310,157.26	318,622.37		
Unencumbered Cash, Ending	$ 318,622.37	$ 292,443.96		

UNIFIED SCHOOL DISTRICT NO. 422, GREENSBURG, KANSAS
VIRTUAL EDUCATION FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts				
Local Sources:				
Other Receipts from Local Sources	$ 2,000.00	$ 2,650.00	$ 5,000.00	$ (2,350.00)
Operating Transfers:				
From General	502,589.99	550,665.99	712,773.00	(162,107.01)
From Supplemental General	15,098.01	49,154.74	0.00	49,154.74
Total Receipts	519,688.00	602,470.73	$ 717,773.00	$ (115,302.27)
Expenditures				
Instruction:				
Salaries	229,852.15	232,225.60	337,350.00	(105,124.40)
Employee Benefits	45,197.53	46,070.29	70,975.00	(24,904.71)
Purchased Property Services	1,309.29	3,756.72	5,000.00	(1,243.28)
Other Purchased Services	2,726.08	3,150.95	3,000.00	150.95
Supplies	7.05	30,280.78	2,500.00	27,780.78
Other	260.00	0.00	18,211.00	(18,211.00)
Student Support Services:				
Salaries	0.00	0.00	4,000.00	(4,000.00)
Employee Benefits	0.00	0.00	350.00	(350.00)
Instructional Support Staff:				
Purchased Professional Services	0.00	750.00	0.00	750.00
Other Purchased Services	264.24	1,468.90	1,000.00	468.90
School Administration:				
Salaries	182,215.34	190,777.93	189,525.00	1,252.93
Employee Benefits	42,725.69	37,690.78	45,175.00	(7,484.22)
Purchased Professional Services	6,326.20	5,810.03	6,500.00	(689.97)
Other Purchased Services	4,223.99	4,690.30	4,750.00	(59.70)
Supplies	1,424.25	348.54	1,500.00	(1,151.46)
Property (Equip & Furn)	0.00	1,000.00	0.00	1,000.00
Central Services:				
Salaries	0.00	15,738.55	15,300.00	438.55
Employee Benefits	64.00	3,170.82	4,250.00	(1,079.18)

UNIFIED SCHOOL DISTRICT NO. 422, GREENSBURG, KANSAS
VIRTUAL EDUCATION FUND (Cont'd.)
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Expenditures (Cont'd.)				
Operations & Maintenance:				
Salaries	0.00	0.00	1,625.00	(1,625.00)
Employee Benefits	0.00	0.00	650.00	(650.00)
Purchased Property Services	886.86	11,728.85	15,700.00	(3,971.15)
Other Purchased Services	0.00	0.00	1,500.00	(1,500.00)
Supplies	2,304.28	2,502.77	3,500.00	(997.23)
Total Expenditures	519,786.95	591,161.81	$ 732,361.00	$ (141,199.19)
Receipts Over (Under) Expenditures	(98.95)	11,308.92		
Unencumbered Cash, Beginning	14,687.43	14,588.48		
Unencumbered Cash, Ending	$ 14,588.48	$ 25,897.40		

UNIFIED SCHOOL DISTRICT NO. 422, GREENSBURG, KANSAS
CAPITAL OUTLAY FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts				
Taxes and Shared Receipts:				
Ad Valorem Property Tax	$ 547,761.06	$ 546,513.09	$ 525,510.00	$ 21,003.09
Delinquent Tax	3,429.92	3,367.00	2,780.00	587.00
Motor Veh./16-20M Veh. Tax	19,658.69	21,612.99	21,141.00	471.99
Recreational Vehicle Tax	270.01	269.61	265.00	4.61
Commercial Vehicle Tax	2,115.51	2,474.36	2,583.00	(108.64)
Local Sources:				
Other Receipts from Local Sources	70,798.62	40,954.85	50,000.00	(9,045.15)
Total Receipts	644,033.81	615,191.90	$ 602,279.00	$ 12,912.90
Expenditures				
Instruction:				
Supplies	190,418.06	74,681.49	350,000.00	(275,318.51)
Property (Equip & Furn)	25,553.83	57,153.85	300,000.00	(242,846.15)
Instructional Support Staff:				
Supplies	1,000.00	6,629.90	5,000.00	1,629.90
General Administration:				
Supplies	4,576.01	4,896.33	5,000.00	(103.67)
Property (Equip & Furn)	5,069.01	1,656.07	6,000.00	(4,343.93)
School Administration:				
Supplies	2,439.15	3,507.83	10,000.00	(6,492.17)
Property (Equip & Furn)	731.52	3,009.70	50,000.00	(46,990.30)
Operations & Maintenance:				
Salaries	121,368.85	132,086.73	159,275.00	(27,188.27)
Employee Benefits	40,172.35	44,125.65	43,500.00	625.65
Purchased Property Services	222,858.72	155,929.99	265,000.00	(109,070.01)
Property (Equip & Furn)	48,949.18	27,095.04	50,000.00	(22,904.96)
Transportation:				
Property (Equip & Buses)	0.00	0.00	100,000.00	(100,000.00)
Facility Acquis. & Constr. Services:				
Site Improvement	0.00	685.80	0.00	685.80
Building Improvements	108,077.95	34,448.08	110,000.00	(75,551.92)
Other	21,892.40	20,034.94	50,000.00	(29,965.06)
Total Expenditures	793,107.03	565,941.40	$ 1,503,775.00	$ (937,833.60)

UNIFIED SCHOOL DISTRICT NO. 422, GREENSBURG, KANSAS
CAPITAL OUTLAY FUND (Cont'd.)
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts Over (Under) Expenditures	(149,073.22)	49,250.50		
Unencumbered Cash, Beginning	2,276,271.31	2,127,198.09		
Prior Year Cancelled Encumbrances	0.00	92.23		
Unencumbered Cash, Ending	$ 2,127,198.09	$ 2,176,540.82		

UNIFIED SCHOOL DISTRICT NO. 422, GREENSBURG, KANSAS
DRIVER TRAINING FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Local Sources:				
Other Receipts from Local Sources	$ 3,954.00	$ 4,350.00	$ 5,000.00	$ (650.00)
State Aid:				
State Safety Aid	3,538.00	2,940.00	3,375.00	(435.00)
Operating Transfers:				
From Supplemental General	0.00	2,394.00	0.00	2,394.00
Total Receipts	7,492.00	9,684.00	$ 8,375.00	$ 1,309.00
Expenditures				
Instruction:				
Salaries	4,200.00	4,715.00	4,375.00	340.00
Employee Benefits	395.50	670.42	425.00	245.42
Other	0.00	0.00	19,343.00	(19,343.00)
Operations & Maintenance:				
Other Purchased Services	0.00	1,771.00	0.00	1,771.00
Supplies	487.30	412.28	500.00	(87.72)
Property (Equip & Furn)	110.00	1,065.28	150.00	915.28
Other	0.00	1,050.00	0.00	1,050.00
Total Expenditures	5,192.80	9,683.98	$ 24,793.00	$ (15,109.02)
Receipts Over (Under) Expenditures	2,299.20	0.02		
Unencumbered Cash, Beginning	14,119.05	16,418.25		
Unencumbered Cash, Ending	$ 16,418.25	$ 16,418.27		

UNIFIED SCHOOL DISTRICT NO. 422, GREENSBURG, KANSAS
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)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Local Sources:				
Interest on Idle Funds	$ 7,869.29	$ 53,141.58	$ 15,000.00	$ 38,141.58
Food Sales	12,575.21	72,320.65	84,189.00	(11,868.35)
Other Receipts from Local Sources	250.96	300.90	20,500.00	(20,199.10)
State Aid:				
State Food Assistance	1,862.10	1,929.82	1,562.00	367.82
Federal Aid:				
Child Nutrition Program	220,286.30	121,754.08	102,466.00	19,288.08
Other Federal Aid	10,871.31	25,373.25	0.00	25,373.25
Operating Transfers:				
From General	0.00	10,000.00	50,000.00	(40,000.00)
From Supplemental General	12,533.80	25,904.75	50,000.00	(24,095.25)
Total Receipts	266,248.97	310,725.03	$ 323,717.00	$ (12,991.97)
Expenditures				
Operations & Maintenance:				
Employee Benefits	0.00	0.00	1,000.00	(1,000.00)
Purchased Property Services	0.00	223.51	8,000.00	(7,776.49)
Supplies	0.00	426.49	525.00	(98.51)
Food Service Operation:				
Salaries	86,568.65	90,185.00	91,675.00	(1,490.00)
Employee Benefits	14,024.91	25,207.65	16,000.00	9,207.65
Food & Supplies	160,591.21	162,813.79	185,000.00	(22,186.21)
Property (Equip & Furn)	207.79	0.00	250.00	(250.00)
Other	415.00	791.30	47,628.00	(46,836.70)
Total Expenditures	261,807.56	279,647.74	$ 350,078.00	$ (70,430.26)
Receipts Over (Under) Expenditures	4,441.41	31,077.29		
Unencumbered Cash, Beginning	21,919.71	26,361.12		
Unencumbered Cash, Ending	$ 26,361.12	$ 57,438.41		

UNIFIED SCHOOL DISTRICT NO. 422, GREENSBURG, KANSAS
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)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
State Aid:				
Professional Development Aid	$ 0.00	$ 4,111.00	$ 5,592.00	$ (1,481.00)
Operating Transfers:				
From Supplemental General	38,000.00	7,318.00	35,000.00	(27,682.00)
Total Receipts	38,000.00	11,429.00	$ 40,592.00	$ (29,163.00)
Expenditures				
Instructional Support Staff:				
Salaries	1,627.50	2,360.00	1,700.00	660.00
Employee Benefits	126.13	182.82	130.00	52.82
Purchased Professional Services	12,817.50	14,917.30	15,000.00	(82.70)
Other Purchased Services	21,936.50	7,998.62	22,000.00	(14,001.38)
Supplies	1,892.63	372.00	2,000.00	(1,628.00)
Other	58.00	848.05	48,242.00	(47,393.95)
Total Expenditures	38,458.26	26,678.79	$ 89,072.00	$ (62,393.21)
Receipts Over (Under) Expenditures	(458.26)	(15,249.79)		
Unencumbered Cash, Beginning	48,938.48	48,480.22		
Unencumbered Cash, Ending	$ 48,480.22	$ 33,230.43		

UNIFIED SCHOOL DISTRICT NO. 422, GREENSBURG, KANSAS
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)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Local Sources:				
Interest on Idle Funds	$ 0.00	$ 55,879.45	$ 0.00	$ 55,879.45
Federal Sources:				
ESSER II	15,252.00	0.00	0.00	0.00
Operating Transfers:				
From General	349,906.00	376,829.00	433,230.00	(56,401.00)
From Supplemental General	224,830.00	194,618.00	238,000.00	(43,382.00)
Total Receipts	589,988.00	627,326.45	$ 671,230.00	$ (43,903.55)
Expenditures				
Instruction:				
Salaries	1,309.80	892.38	1,500.00	(607.62)
Employee Benefits	101.53	67.66	125.00	(57.34)
Other Purchased Services				
Assessments	194,772.22	220,329.00	251,050.00	(30,721.00)
Flow-thru	318,166.00	332,480.00	399,630.00	(67,150.00)
Other	15,252.00	0.00	0.00	0.00
Supplies	302.35	310.13	500.00	(189.87)
Property (Equip & Furn)	0.00	33.21	0.00	33.21
Other	1,382.78	6,592.59	242,536.00	(235,943.41)
Vehicle Operating Services:				
Salaries	20,802.50	20,755.89	23,000.00	(2,244.11)
Employee Benefits	1,792.24	2,021.89	2,000.00	21.89
Purchased Property Services	0.00	0.00	1,500.00	(1,500.00)
Other Purchased Services	4,331.72	5,137.30	3,500.00	1,637.30
Supplies	5,180.08	7,813.98	3,000.00	4,813.98
Equipment (Including Buses)	0.00	39.51	2,000.00	(1,960.49)
Other	0.00	0.00	7,000.00	(7,000.00)
Vehicle Maintenance Services:				
Purchased Property Services	633.11	1,826.69	0.00	1,826.69
Total Expenditures	564,026.33	598,300.23	$ 937,341.00	$ (339,040.77)
Receipts Over (Under) Expenditures	25,961.67	29,026.22		
Unencumbered Cash, Beginning	240,149.52	266,111.19		
Unencumbered Cash, Ending	$ 266,111.19	$ 295,137.41		

UNIFIED SCHOOL DISTRICT NO. 422, GREENSBURG, KANSAS
CAREER & POSTSECONDARY EDUCATION FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Operating Transfers:				
From General	$ 0.00	$ 10,492.54	$ 0.00	$ 10,492.54
From Supplemental General	98,000.00	119,443.00	141,000.00	(21,557.00)
Total Receipts	98,000.00	129,935.54	$ 141,000.00	$ (11,064.46)
Expenditures				
Instruction:				
Salaries	126,318.35	88,011.21	131,375.00	(43,363.79)
Employee Benefits	23,402.40	15,186.27	25,000.00	(9,813.73)
Supplies	4,584.13	1,245.10	5,000.00	(3,754.90)
Other	0.00	0.00	83,256.00	(83,256.00)
Total Expenditures	154,304.88	104,442.58	$ 244,631.00	$ (140,188.42)
Receipts Over (Under) Expenditures	(56,304.88)	25,492.96		
Unencumbered Cash, Beginning	159,935.78	103,630.90		
Unencumbered Cash, Ending	$ 103,630.90	$ 129,123.86		

UNIFIED SCHOOL DISTRICT NO. 422, GREENSBURG, KANSAS
GIFTS & GRANTS FUND
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

	2022	2023
Receipts		
Local Sources:		
Other Receipts from Local Sources	$ 12,094.32	$ 2,699.03
State Aid:		
Mental Health (School Liaison)	0.00	28,448.00
Mental Health (Community Mental Health)	0.00	9,483.00
Total Receipts	12,094.32	40,630.03
Expenditures		
Instruction:		
Supplies	11,669.14	4,083.47
Other	100.00	0.00
Student Support Services:		
Purchased Professional Services	0.00	37,931.00
Total Expenditures	11,769.14	42,014.47
Receipts Over (Under) Expenditures	325.18	(1,384.44)
Unencumbered Cash, Beginning	7,471.81	7,796.99
Unencumbered Cash, Ending	$ 7,796.99	$ 6,412.55

UNIFIED SCHOOL DISTRICT NO. 422, GREENSBURG, KANSAS
KPERS SPECIAL RETIREMENT FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts				
State Aid:				
KPERS Aid	$ 396,409.89	$ 382,358.03	$ 455,872.00	$ (73,513.97)
Total Receipts	396,409.89	382,358.03	$ 455,872.00	$ (73,513.97)
Expenditures				
Instruction:				
Employee Benefits	252,909.51	232,593.27	282,021.00	(49,427.73)
Student Support Services:				
Employee Benefits	9,513.84	20,584.94	10,798.00	9,786.94
Instructional Support Staff:				
Employee Benefits	3,964.10	3,247.54	4,146.00	(898.46)
General Administration:				
Employee Benefits	6,738.97	10,902.67	15,152.00	(4,249.33)
School Administration:				
Employee Benefits	56,290.20	54,406.40	68,800.00	(14,393.60)
Central Services:				
Employee Benefits	14,270.76	13,219.58	14,412.00	(1,192.42)
Operations & Maintenance:				
Employee Benefits	22,991.77	19,297.02	25,730.00	(6,432.98)
Student Transportation Services:				
Employee Benefits	19,424.08	16,740.85	20,153.00	(3,412.15)
Food Service:				
Employee Benefits	10,306.66	11,365.76	14,660.00	(3,294.24)
Total Expenditures	396,409.89	382,358.03	$ 455,872.00	$ (73,513.97)
Receipts Over (Under) Expenditures	0.00	0.00		
Unencumbered Cash, Beginning	0.00	0.00		
Unencumbered Cash, Ending	$ 0.00	$ 0.00		

UNIFIED SCHOOL DISTRICT NO. 422, GREENSBURG, KANSAS
CONTINGENCY RESERVE FUND
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

	2022	2023
Receipts		
Operating Transfers:		
From General	$ 0.00	$ 150,000.00
Total Receipts	0.00	150,000.00
Expenditures		
Instruction:		
Salaries	250,037.43	0.00
Total Expenditures	250,037.43	0.00
Receipts Over (Under) Expenditures	(250,037.43)	150,000.00
Unencumbered Cash, Beginning	667,462.86	417,425.43
Unencumbered Cash, Ending	$ 417,425.43	$ 567,425.43

UNIFIED SCHOOL DISTRICT NO. 422, GREENSBURG, KANSAS
TEXTBOOK RENTAL FUND
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

	2022	2023
Receipts		
Local Sources:		
Rental Fees & Books	$ 9,075.75	$ 6,268.03
Operating Transfers:		
From General	0.00	2,000.00
From Supplemental General	49,000.00	13,750.00
Total Receipts	58,075.75	22,018.03
Expenditures		
Instruction:		
Supplies	58,759.65	20,017.38
Total Expenditures	58,759.65	20,017.38
Receipts Over (Under) Expenditures	(683.90)	2,000.65
Unencumbered Cash, Beginning	50,370.69	49,686.79
Prior Year Cancelled Encumbrances	0.00	630.94
Unencumbered Cash, Ending	$ 49,686.79	$ 52,318.38

UNIFIED SCHOOL DISTRICT NO. 422, GREENSBURG, KANSAS
RECREATION COMMISSION #422 FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Receipts:				
Ad Valorem Property Tax	$ 80,775.16	$ 82,556.38	$ 78,912.00	$ 3,644.38
Delinquent Tax	683.64	630.16	408.00	222.16
Motor Veh./16-20M Veh. Tax	3,939.10	4,125.59	3,108.00	1,017.59
Recreational Vehicle Tax	57.84	53.15	39.00	14.15
Commercial Vehicle Tax	499.60	556.82	379.00	177.82
Local Sources:				
Other Receipts from Local Sources	0.00	0.00	10,000.00	(10,000.00)
Total Receipts	85,955.34	87,922.10	$ 92,846.00	$ (4,923.90)
Expenditures				
Community Service Operations	85,955.34	87,922.10	92,000.00	(4,077.90)
Total Expenditures	85,955.34	87,922.10	$ 92,000.00	$ (4,077.90)
Receipts Over (Under) Expenditures	0.00	0.00		
Unencumbered Cash, Beginning	0.00	0.00		
Unencumbered Cash, Ending	$ 0.00	$ 0.00		

UNIFIED SCHOOL DISTRICT NO. 422, GREENSBURG, KANSAS
RECREATION COMMISSION #424 FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Receipts:				
Ad Valorem Property Tax	$ 56,963.34	$ 55,018.02	$ 52,466.00	$ 2,552.02
Delinquent Tax	304.56	239.49	287.00	(47.51)
Motor Veh./16-20M Veh. Tax	1,260.16	1,277.53	2,179.00	(901.47)
Recreational Vehicle Tax	13.25	14.22	27.00	(12.78)
Commercial Vehicle Tax	45.81	61.78	266.00	(204.22)
Local Sources:				
Other Receipts from Local Sources	0.00	0.00	5,000.00	(5,000.00)
Total Receipts	58,587.12	56,611.04	$ 60,225.00	$ (3,613.96)
Expenditures				
Community Service Operations	58,587.12	56,611.04	60,000.00	(3,388.96)
Total Expenditures	58,587.12	56,611.04	$ 60,000.00	$ (3,388.96)
Receipts Over (Under) Expenditures	0.00	0.00		
Unencumbered Cash, Beginning	0.00	0.00		
Unencumbered Cash, Ending	$ 0.00	$ 0.00		

UNIFIED SCHOOL DISTRICT NO. 422, GREENSBURG, KANSAS
TITLE I FUND
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

	2022	2023
Receipts		
Federal Aid:		
Other Federal Grants Thru State	$ 43,574.00	$ 56,996.00
Total Receipts	43,574.00	56,996.00
Expenditures		
Instruction:		
Salaries	39,995.64	45,927.19
Employee Benefits	3,365.76	10,820.93
Supplies	212.60	80.16
Instructional Support Staff:		
Supplies	0.00	167.72
Total Expenditures	43,574.00	56,996.00
Receipts Over (Under) Expenditures	0.00	0.00
Unencumbered Cash, Beginning	0.00	0.00
Unencumbered Cash, Ending	$ 0.00	$ 0.00

UNIFIED SCHOOL DISTRICT NO. 422, GREENSBURG, KANSAS
TITLE II-A FUND
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

	2022	2023
Receipts		
Federal Aid:		
Other Federal Grants Thru State	$ 8,894.00	$ 8,819.00
Total Receipts	8,894.00	8,819.00
Expenditures		
Instruction:		
Salaries	8,250.00	8,310.18
Employee Benefits	644.00	508.82
Total Expenditures	8,894.00	8,819.00
Receipts Over (Under) Expenditures	0.00	0.00
Unencumbered Cash, Beginning	0.00	0.00
Unencumbered Cash, Ending	$ 0.00	$ 0.00

UNIFIED SCHOOL DISTRICT NO. 422, GREENSBURG, KANSAS
TITLE IV FUND
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

	2022	2023
Receipts		
Federal Aid:		
Other Federal Grants Thru State	$ 12,094.00	$ 12,165.00
Total Receipts	12,094.00	12,165.00
Expenditures		
Student Support Services:		
Salaries	11,240.00	11,300.00
Employee Benefits	854.00	865.00
Total Expenditures	12,094.00	12,165.00
Receipts Over (Under) Expenditures	0.00	0.00
Unencumbered Cash, Beginning	0.00	0.00
Unencumbered Cash, Ending	$ 0.00	$ 0.00

UNIFIED SCHOOL DISTRICT NO. 422, GREENSBURG, KANSAS
RURAL SMALL SCHOOL GRANT FUND
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

	2022	2023
Receipts		
Federal Aid:		
U.S. Department of Education	$ 0.00	$ 33,041.00
Total Receipts	0.00	33,041.00
Expenditures		
Instruction:		
Supplies	0.00	0.00
Property (Equip & Furn)	12,622.40	57,661.10
Total Expenditures	12,622.40	57,661.10
Receipts Over (Under) Expenditures	(12,622.40)	(24,620.10)
Unencumbered Cash, Beginning	0.00	(12,622.40)
Unencumbered Cash, Ending (See Note 3)	$ (12,622.40)	$ (37,242.50)

UNIFIED SCHOOL DISTRICT NO. 422, GREENSBURG, KANSAS
ESSER GRANT FUND
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

	2022	2023
Receipts		
Federal Aid:		
Other Federal Grants Thru State	$ 148,024.00	$ 0.00
Total Receipts	148,024.00	0.00
Expenditures		
Instruction:		
Salaries	81,619.38	0.00
Employee Benefits	17,115.46	0.00
Student Support Services:		
Salaries	38,036.53	0.00
Employee Benefits	10,552.47	0.00
Vehicle Operating Services:		
Salaries	652.75	0.00
Employee Benefits	47.41	0.00
Total Expenditures	148,024.00	0.00
Receipts Over (Under) Expenditures	0.00	0.00
Unencumbered Cash, Beginning	0.00	0.00
Unencumbered Cash, Ending	$ 0.00	$ 0.00

UNIFIED SCHOOL DISTRICT NO. 422, GREENSBURG, KANSAS
ESSER III GRANT FUND
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

	2022	2023
Receipts		
Federal Aid:		
Other Federal Grants Thru State	$ 190,228.00	$ 32,039.00
Total Receipts	190,228.00	32,039.00
Expenditures		
Instruction:		
Salaries	94,520.21	33,250.00
Employee Benefits	9,024.50	2,600.79
Supplies	32,092.00	0.00
Property (Equip & Furn)	5,462.80	0.00
Student Support Services:		
Salaries	25,852.95	2,250.00
Employee Benefits	2,003.91	174.31
Purchased Professional Services	10,966.70	10,682.00
Instructional Support Staff:		
Salaries	1,154.63	250.00
Employee Benefits	38.72	19.37
General Administration:		
Salaries	750.00	1,000.00
Employee Benefits	58.09	77.44
School Administration:		
Salaries	4,750.00	3,750.00
Employee Benefits	367.87	290.44
Central Services:		
Salaries	1,938.66	500.00
Employee Benefits	116.18	38.74
Operations & Maintenance:		
Salaries	22,812.00	1,000.00
Employee Benefits	193.64	77.48
Supplies	5,599.49	0.00
Vehicle Operating Services:		
Salaries	2,753.44	1,750.00
Employee Benefits	116.23	135.63

UNIFIED SCHOOL DISTRICT NO. 422, GREENSBURG, KANSAS
ESSER III GRANT FUND (Cont'd.)
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

	2022	2023
Expenditures (Cont'd.)		
Food Service Operations:		
Salaries	1,580.58	1,000.00
Employee Benefits	116.19	77.48
Total Expenditures	222,268.79	58,923.68
Receipts Over (Under) Expenditures	(32,040.79)	(26,884.68)
Unencumbered Cash, Beginning	0.00	(32,040.79)
Unencumbered Cash, Ending (See Note 3)	$ (32,040.79)	$ (58,925.47)

UNIFIED SCHOOL DISTRICT NO. 422, GREENSBURG, KANSAS
TEST TO STAY GRANT FUND
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

	2022	2023
Receipts		
Federal Aid:		
Other Federal Grants Thru State	$ 21,742.00	$ 68,654.50
Total Receipts	21,742.00	68,654.50
Expenditures		
Student Support Services:		
Salaries	2,695.81	39,421.20
Employee Benefits	181.44	10,502.14
Supplies	373.06	1,100.00
Property (Equip & Furn)	4,424.00	0.00
Operations & Maintenance:		
Salaries	10,528.74	21,729.01
Employee Benefits	815.36	1,682.74
Supplies	970.30	4,950.00
Property (Equip & Furn)	7,029.70	10,673.25
Total Expenditures	27,018.41	90,058.34
Receipts Over (Under) Expenditures	(5,276.41)	(21,403.84)
Unencumbered Cash, Beginning	0.00	(5,276.41)
Unencumbered Cash, Ending (See Note 3)	$ (5,276.41)	$ (26,680.25)

UNIFIED SCHOOL DISTRICT NO. 422, GREENSBURG, KANSAS
H.B. COPE DRUM MAJOR AWARD TRUST FUND
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

	2022	2023
Receipts		
Local Sources:		
Interest on Idle Funds	$ 96.00	$ 50.50
Total Receipts	96.00	50.50
Expenditures		
Instruction:		
Other	1,359.00	0.00
Total Expenditures	1,359.00	0.00
Receipts Over (Under) Expenditures	(1,263.00)	50.50
Unencumbered Cash, Beginning	18,590.34	17,327.34
Unencumbered Cash, Ending	$ 17,327.34	$ 17,377.84

UNIFIED SCHOOL DISTRICT NO. 422, GREENSBURG, KANSAS
AGENCY FUNDS
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended June 30, 2023

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
High School:				
Class of 2015	$ 2.97	$ 0.00	$ 0.00	$ 2.97
Class of 2020	1,297.99	0.00	0.00	1,297.99
Class of 2021	467.91	0.00	0.00	467.91
Class of 2023	4,909.33	851.97	5,761.30	0.00
Class of 2024	4,020.16	6,941.60	5,793.99	5,167.77
Class of 2025	2,836.28	1,425.42	256.68	4,005.02
Class of 2026	1,740.09	1,399.31	50.69	3,088.71
Class of 2027	1,194.92	1,114.12	577.17	1,731.87
Class of 2028	730.27	679.37	520.35	889.29
Class of 2029	0.00	810.79	769.38	41.41
Cheerleaders/Rangerettes	4,354.74	8,240.02	8,940.07	3,654.69
Forensics	7,894.02	5,494.73	7,715.17	5,673.58
Prom	2,272.66	0.00	0.00	2,272.66
Journalism	192.53	0.00	0.00	192.53
National Honor Society	1,968.39	671.53	732.48	1,907.44
Student Council	646.75	2,716.19	2,696.82	666.12
Student Special	4,133.76	147.70	512.81	3,768.65
Student Special Needs	965.00	0.00	285.42	679.58
Tech Club	600.89	69.12	111.26	558.75
Scholar Bowl	0.00	227.00	227.00	0.00
Select Choir	350.69	0.00	0.00	350.69
High School Musical	2,059.95	0.00	0.00	2,059.95
Summer Tennis	250.00	0.00	36.00	214.00
FFA	4,086.49	13,248.66	12,532.03	4,803.12
Art Club	245.31	4.61	0.00	249.92
JAG	4,376.37	4,988.73	8,349.09	1,016.01
FCA	1,673.59	0.00	0.00	1,673.59
The Snack Shack	98.74	0.00	0.00	98.74
Sales Tax	1.68	8,692.89	8,689.47	5.10
Undistributed Interest	4,975.56	65.90	0.00	5,041.46
SAFE	956.45	200.00	514.85	641.60
Total High School	59,303.49	57,989.66	65,072.03	52,221.12

UNIFIED SCHOOL DISTRICT NO. 422, GREENSBURG, KANSAS
AGENCY FUNDS
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended June 30, 2023

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Grade School/Junior High:				
Student Activity	5,563.44	1,378.90	3,257.69	3,684.65
Student Council	2,962.74	0.00	0.00	2,962.74
Quiz Bowl	(195.00)	627.30	432.30	0.00
Band/Vocal	0.00	265.53	219.50	46.03
Impact	1,351.97	1,140.54	521.73	1,970.78
Cheerleaders	2,762.16	3,989.42	2,635.74	4,115.84
Girls Summer Basketball	997.83	600.00	681.00	916.83
Boys Summer Basketball	560.94	1,050.00	1,370.36	240.58
Track	706.00	3,788.43	4,324.43	170.00
Basketball	(1,808.55)	8,772.69	6,964.14	0.00
Volleyball	(1,005.79)	5,910.79	4,905.00	0.00
Football	13.30	2,638.20	2,651.50	0.00
Cross County	(458.00)	868.00	410.00	0.00
Sales Tax	669.28	1,024.16	1,693.44	0.00
JAG	131.50	0.00	0.00	131.50
Total Grade School/Junior High	12,251.82	32,053.96	30,066.83	14,238.95
Total Agency Funds	$ 71,555.31	$ 90,043.62	$ 95,138.86	$ 66,460.07

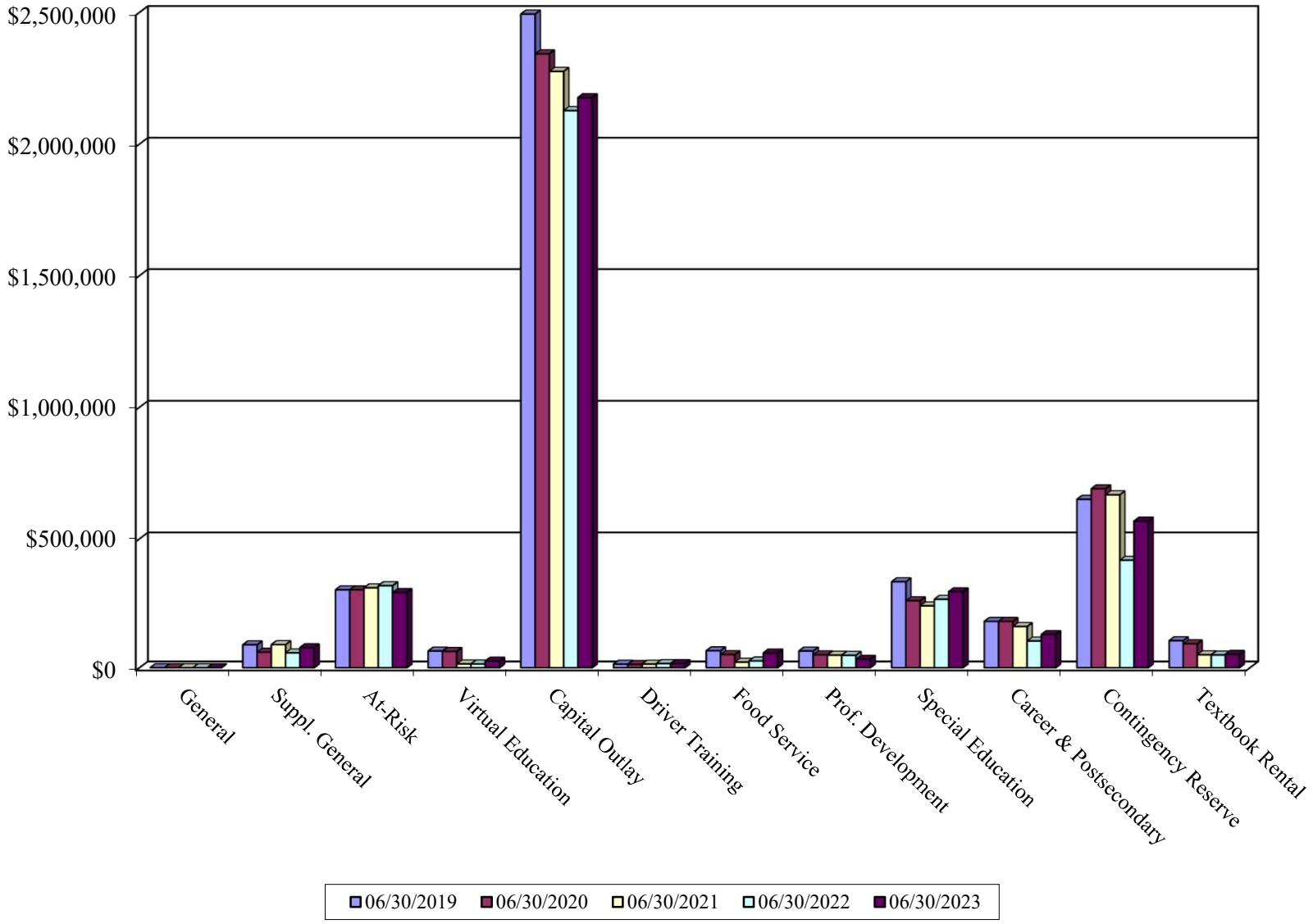
UNIFIED SCHOOL DISTRICT NO. 422, GREENSBURG, KANSAS
DISTRICT ACTIVITY FUNDS
Schedule of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended June 30, 2023

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts
High School:			
Athletics	$ 31,526.12	$ 0.00	$ 63,637.25
Concessions	2,038.63	0.00	61,770.24
Gold Card	20,269.60	0.00	0.00
Annual	0.00	0.00	9,975.40
Vocal/Band Fees	0.00	0.00	280.00
Band	(170.53)	0.00	361.47
Vocal Music	0.00	0.00	724.64
Faculty Project	0.00	0.00	36.00
Woods	12,622.65	0.00	9,455.19
Shop	0.00	0.00	255.00
Copies/Fax Income	0.00	0.00	17.10
Art	0.00	0.00	892.07
Towels	0.00	0.00	435.00
Textbooks	0.00	0.00	1,575.00
Driver's Education	(4.00)	0.00	4,804.00
Computers	(20.00)	0.00	4,249.87
Total High School:	66,262.47	0.00	158,468.23
Grade School/Junior High:			
Flower Fund	20.85	0.00	0.00
Student Fees	0.00	0.00	10,690.00
Music	0.00	0.00	301.00
Teacher Activity	132.00	0.00	0.00
Donations/Gifts	3,752.56	0.00	1,000.00
Total Grade School/Junior High	3,905.41	0.00	11,991.00
Total District Activity Funds	$ 70,167.88	$ 0.00	$ 170,459.23

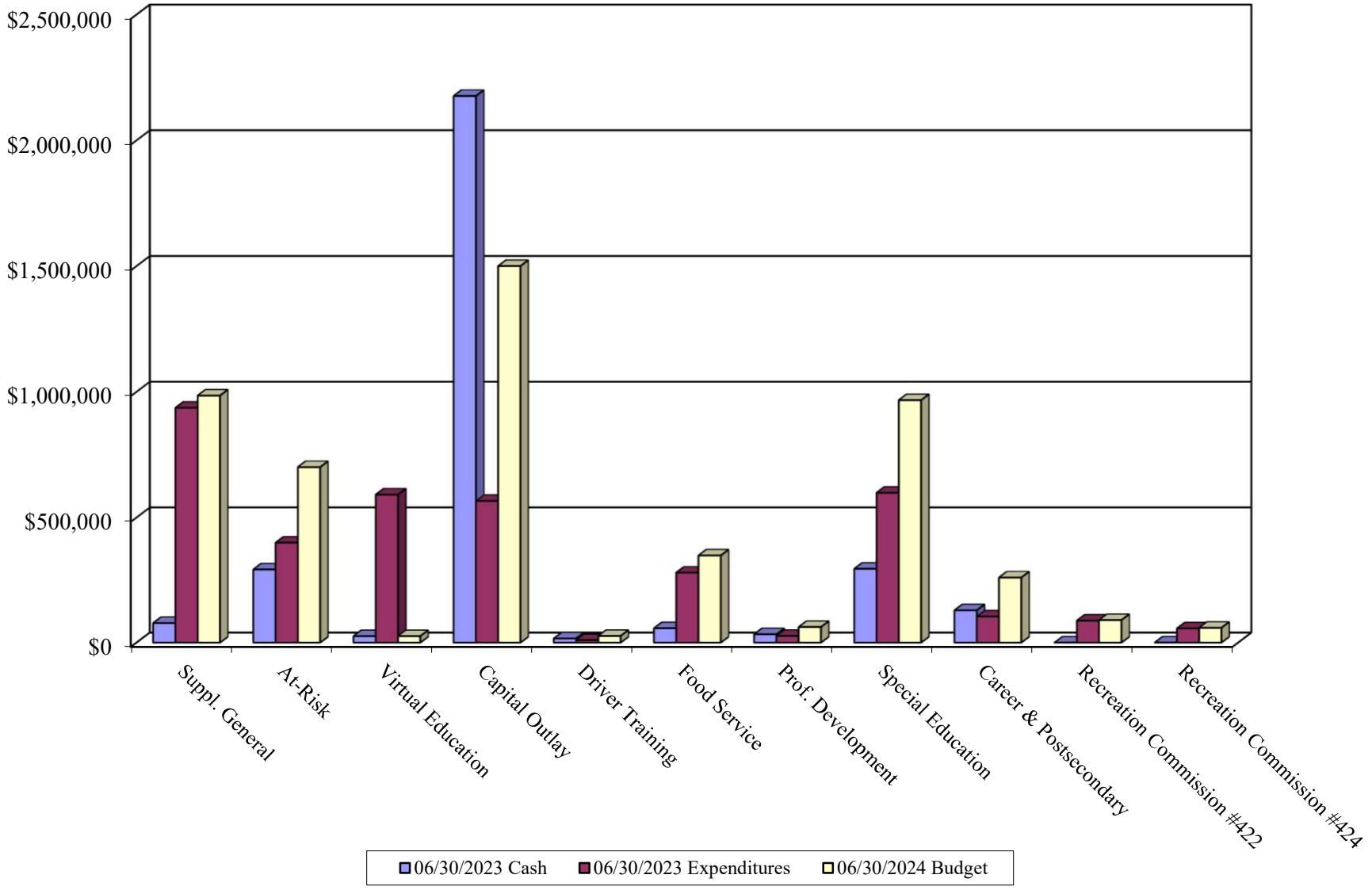
Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
$ 58,819.27	$ 36,344.10	$ 0.00	$ 36,344.10
61,809.11	1,999.76	0.00	1,999.76
1,083.35	19,186.25	0.00	19,186.25
9,929.32	46.08	0.00	46.08
280.00	0.00	0.00	0.00
190.94	0.00	0.00	0.00
724.64	0.00	0.00	0.00
36.00	0.00	0.00	0.00
9,455.19	12,622.65	0.00	12,622.65
255.00	0.00	0.00	0.00
17.10	0.00	0.00	0.00
892.07	0.00	0.00	0.00
435.00	0.00	0.00	0.00
1,575.00	0.00	0.00	0.00
4,600.00	200.00	0.00	200.00
4,229.87	0.00	0.00	0.00
154,331.86	70,398.84	0.00	70,398.84
0.00	20.85	0.00	20.85
10,640.00	50.00	0.00	50.00
301.00	0.00	0.00	0.00
0.00	132.00	0.00	132.00
1,288.63	3,463.93	0.00	3,463.93
12,229.63	3,666.78	0.00	3,666.78
$ 166,561.49	$ 74,065.62	$ 0.00	$ 74,065.62

SUPPLEMENTARY INFORMATION

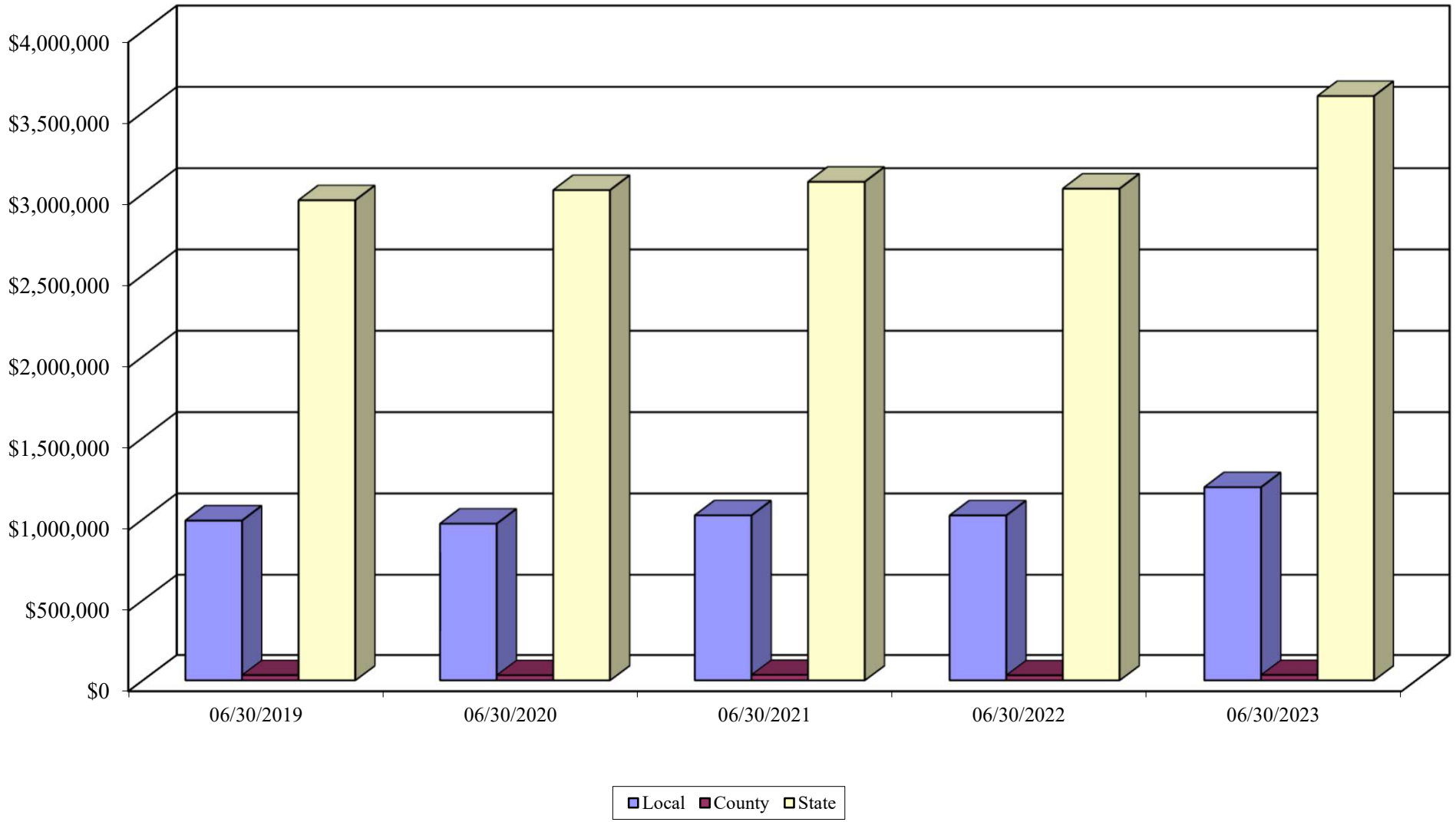
Unified School District No. 422
Greensburg, Kansas
Unencumbered Cash Balance - Selected Funds



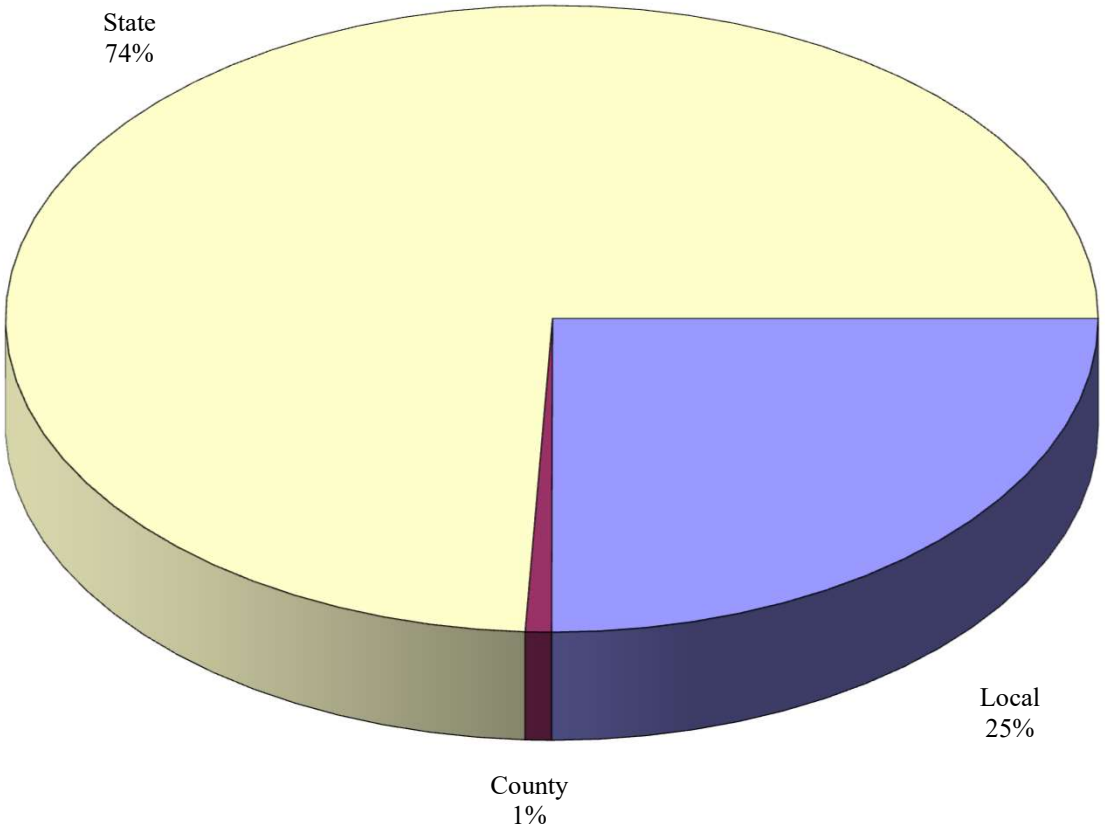
Unified School District No. 422
Greensburg, Kansas
Unencumbered Cash Compared to Expenditures - Selected Funds



Unified School District No. 422
Greensburg, Kansas
General & Supplemental General Fund Receipts

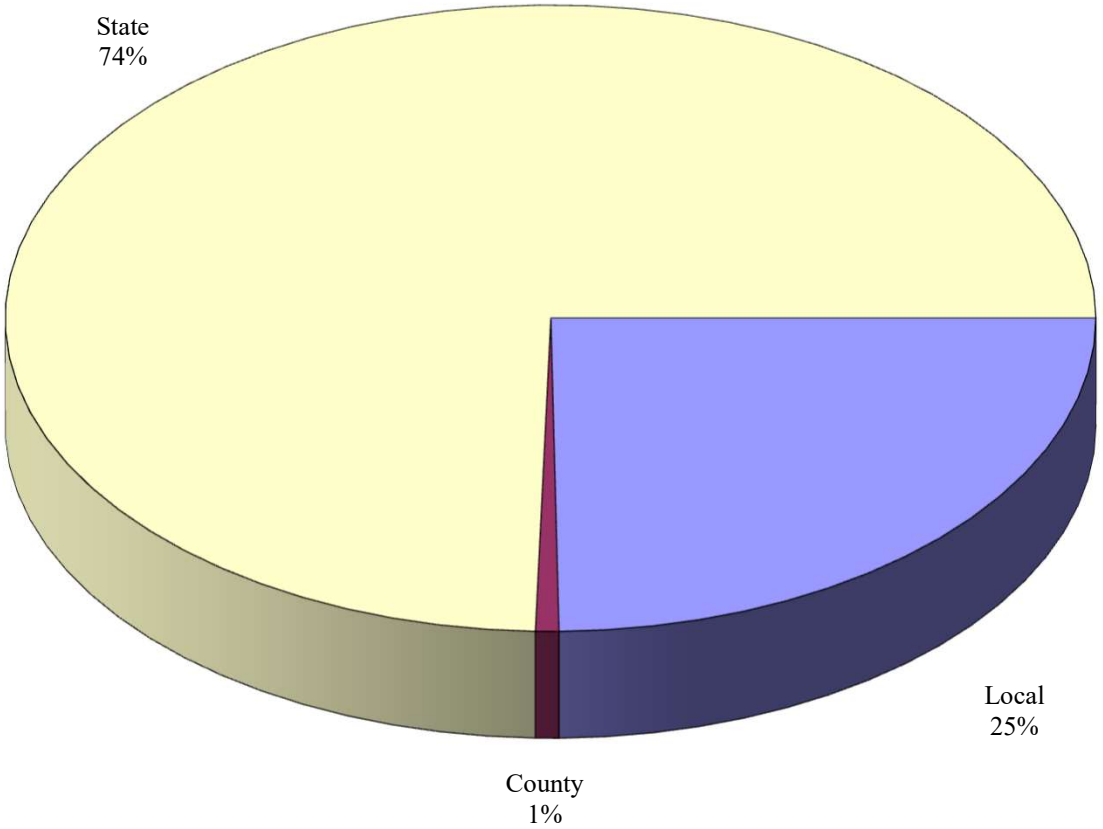


Unified School District No. 422
Greensburg, Kansas
General & Supplemental General Fund Receipts



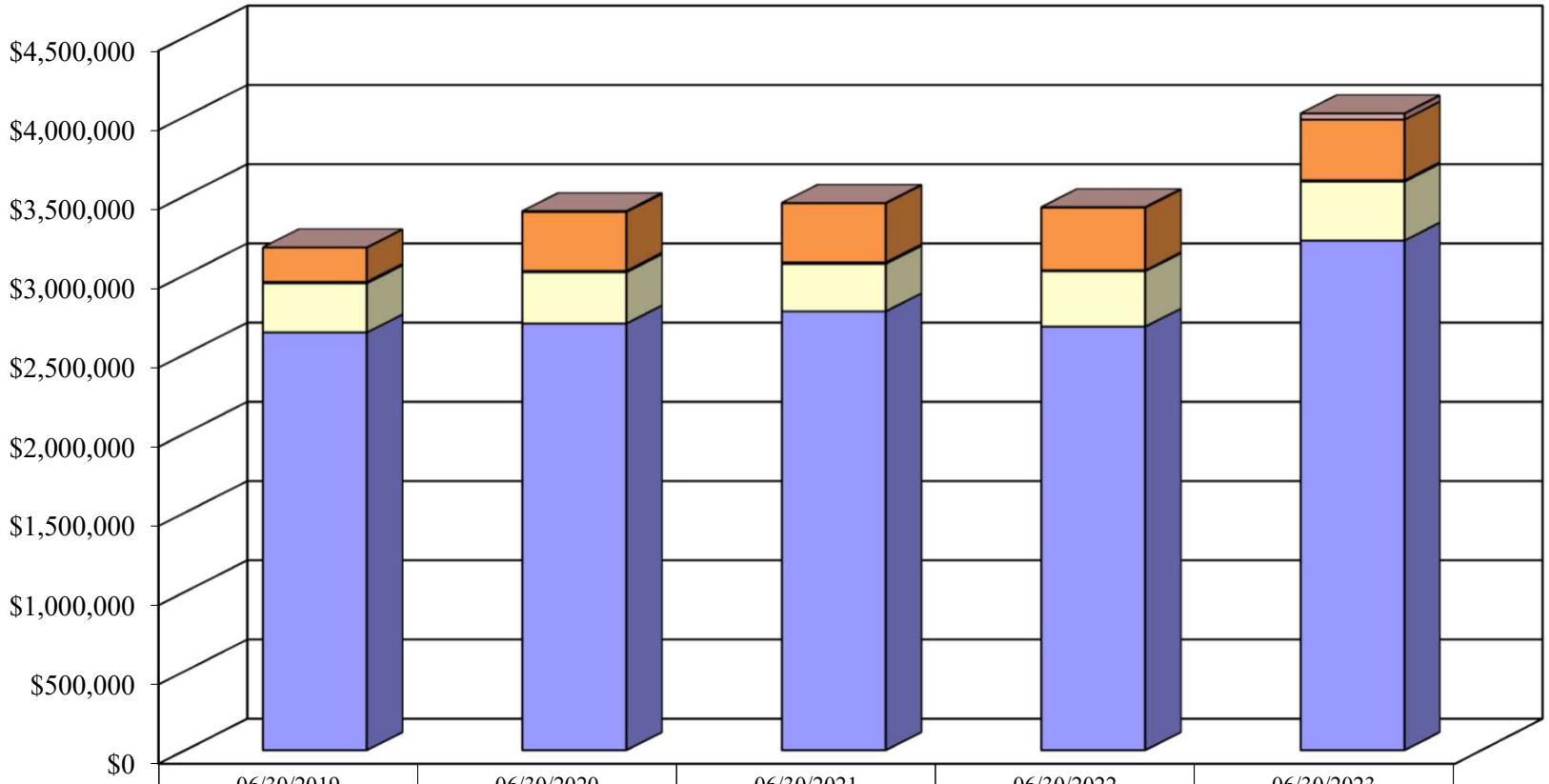
06/30/2022

Unified School District No. 422
Greensburg, Kansas
General & Supplemental General Fund Receipts



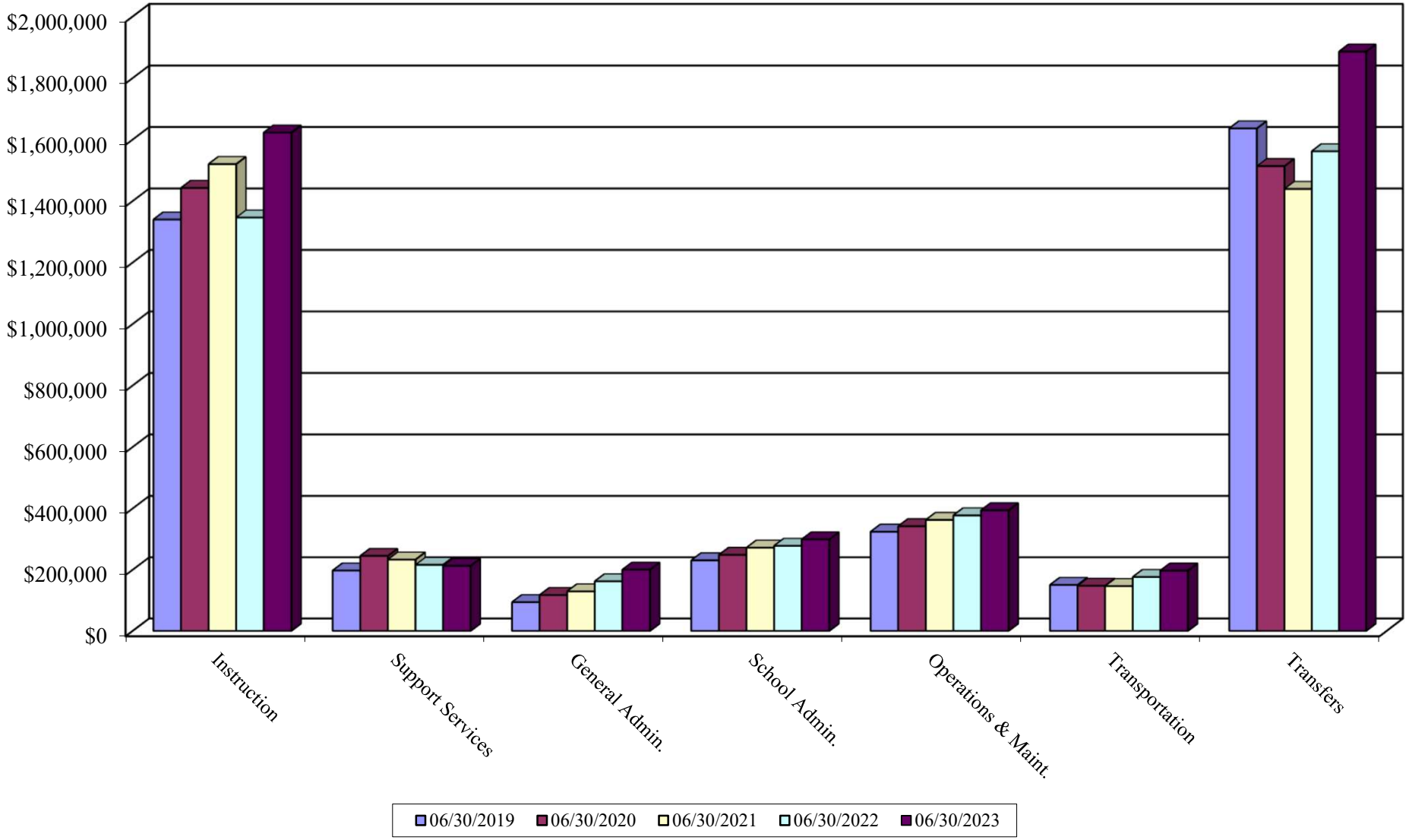
06/30/2023

Unified School District No. 422
Greensburg, Kansas
State Aid

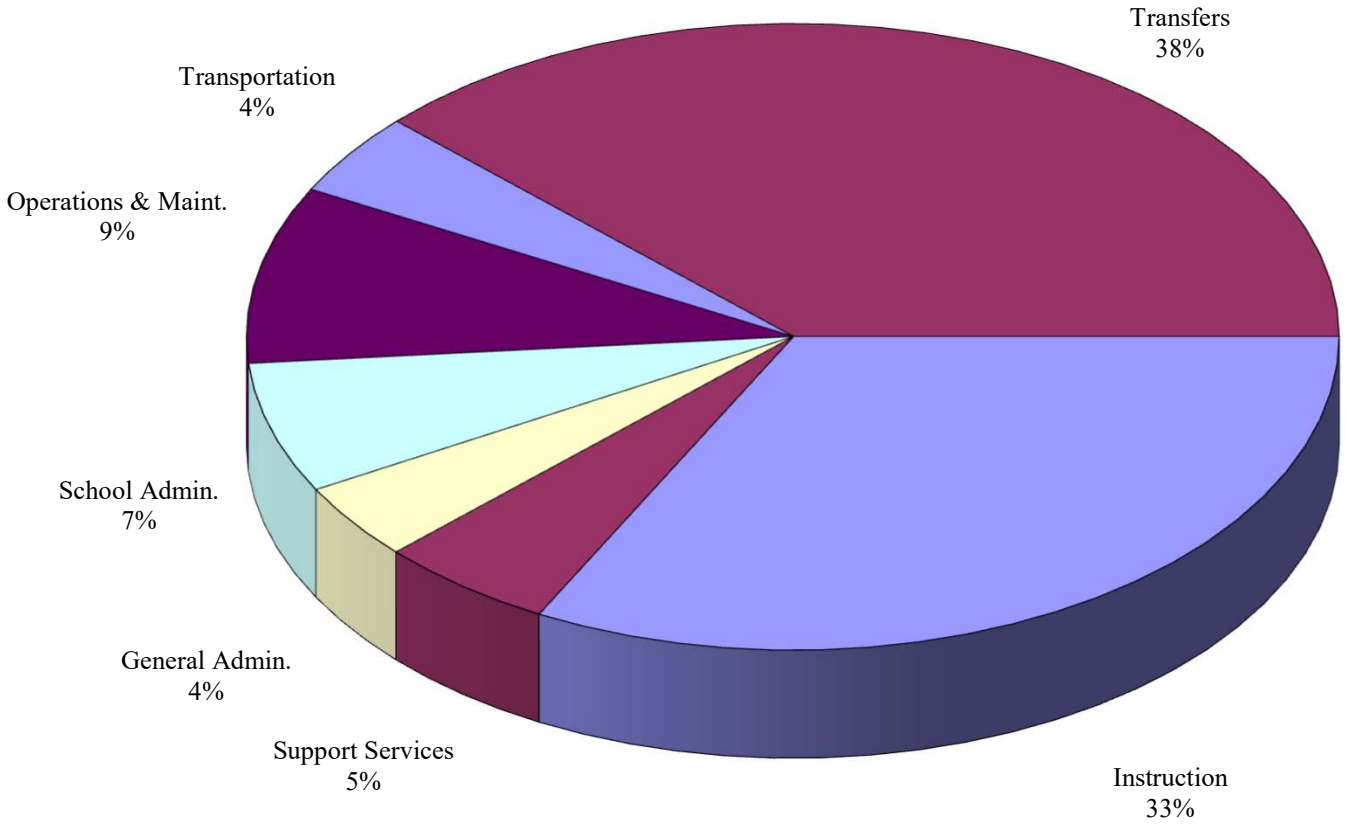


	06/30/2019	06/30/2020	06/30/2021	06/30/2022	06/30/2023
Other	0	4,241	2,000	1,890	38,997
KPERS Special Retirement	217,041	371,868	373,147	396,410	382,358
Prof. Development	4,344	3,407	4,893	0	4,111
Food Assistance	1,775	1,849	2,197	1,862	1,930
Safety Aid	2,646	4,160	2,142	3,538	2,940
Special Education	310,445	323,433	299,799	349,906	371,829
General	2,636,797	2,693,117	2,770,063	2,673,422	3,216,834

Unified School District No. 422
Greensburg, Kansas
General & Supplemental General Fund Expenditures

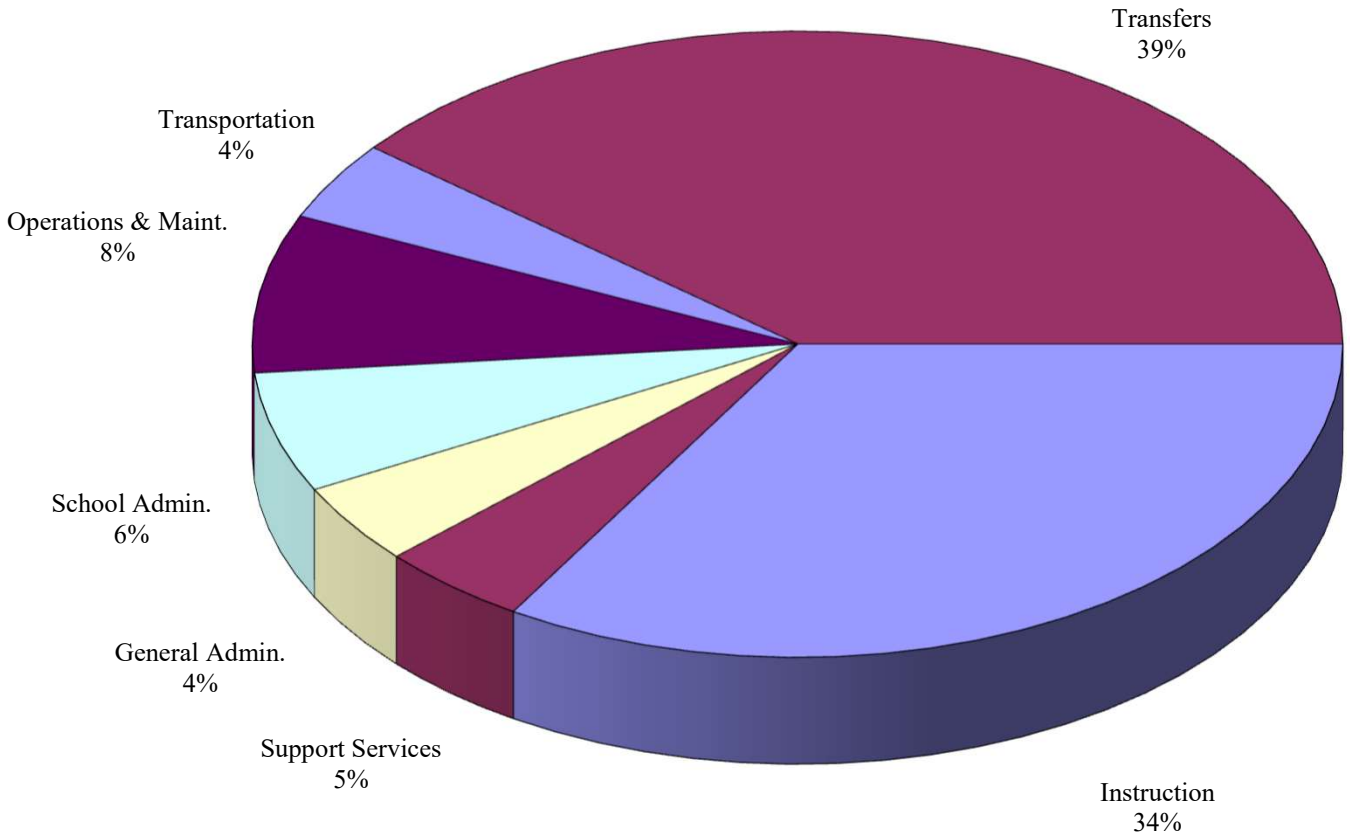


Unified School District No. 422
Greensburg, Kansas
General & Supplemental General Fund Expenditures



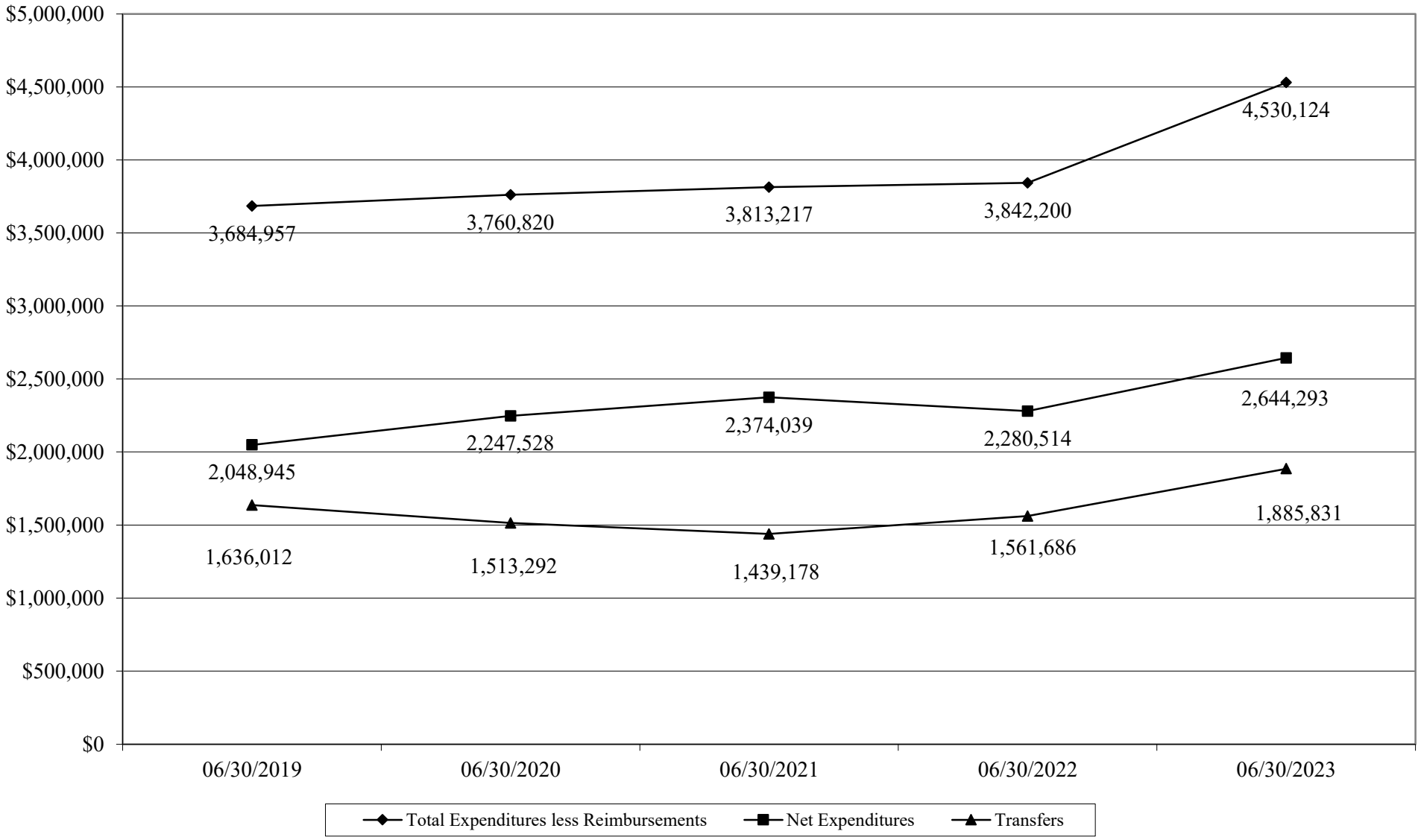
06/30/2022

Unified School District No. 422
Greensburg, Kansas
General & Supplemental General Fund Expenditures

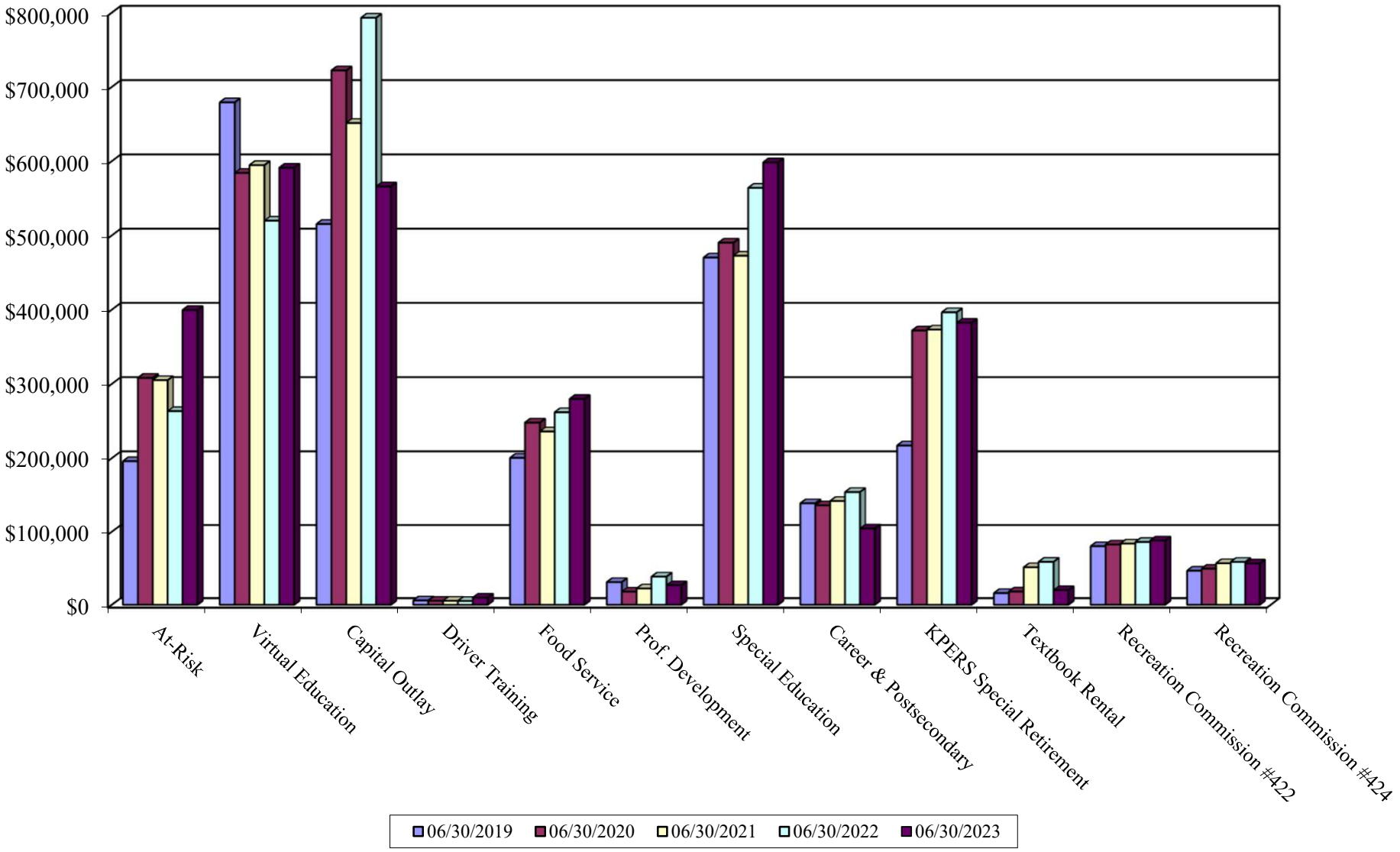


06/30/2023

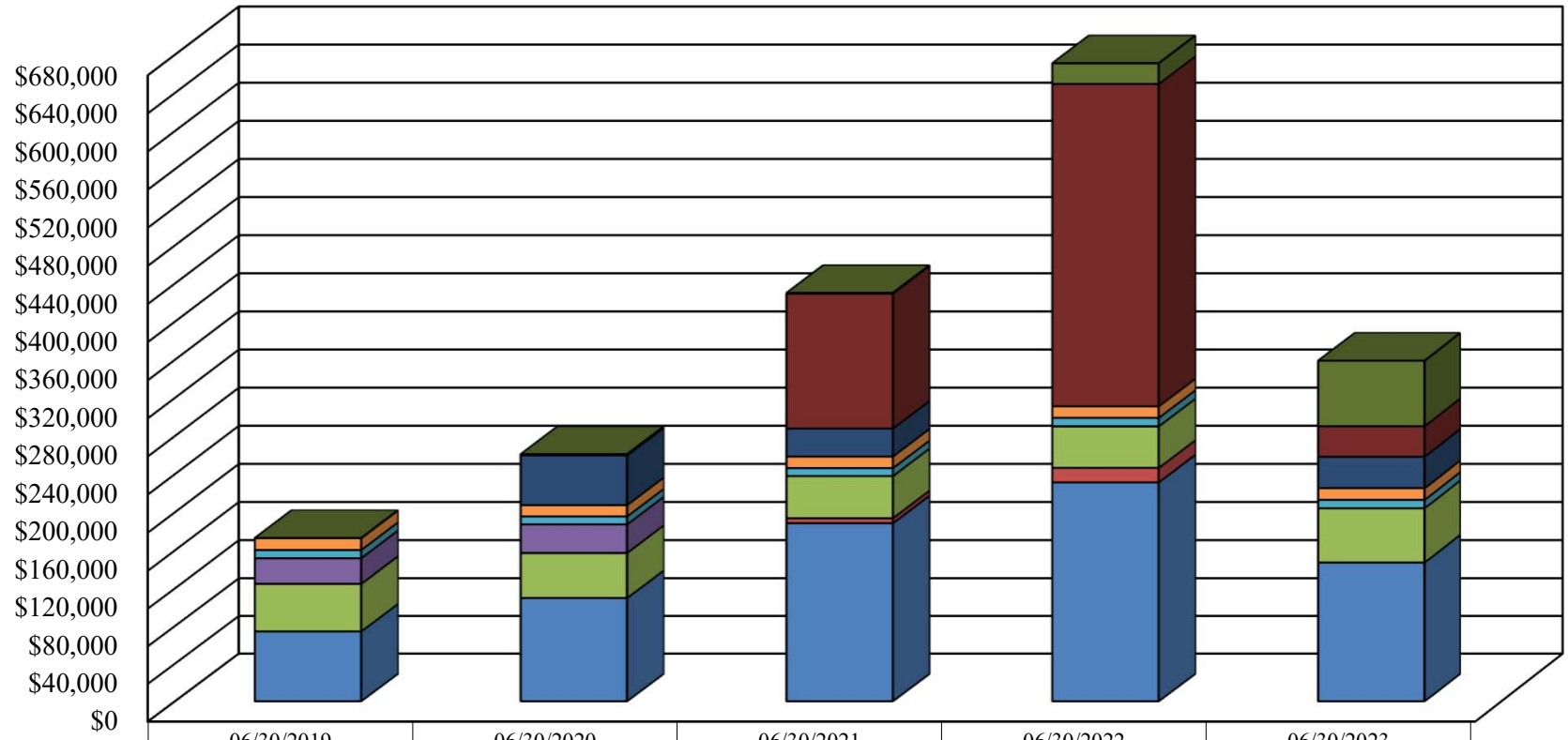
Unified School District No. 422
Greensburg, Kansas
General & Supplemental General Fund Expenditures



Unified School District No. 422
Greensburg, Kansas
Special Purpose Fund Expenditures - Selected Funds

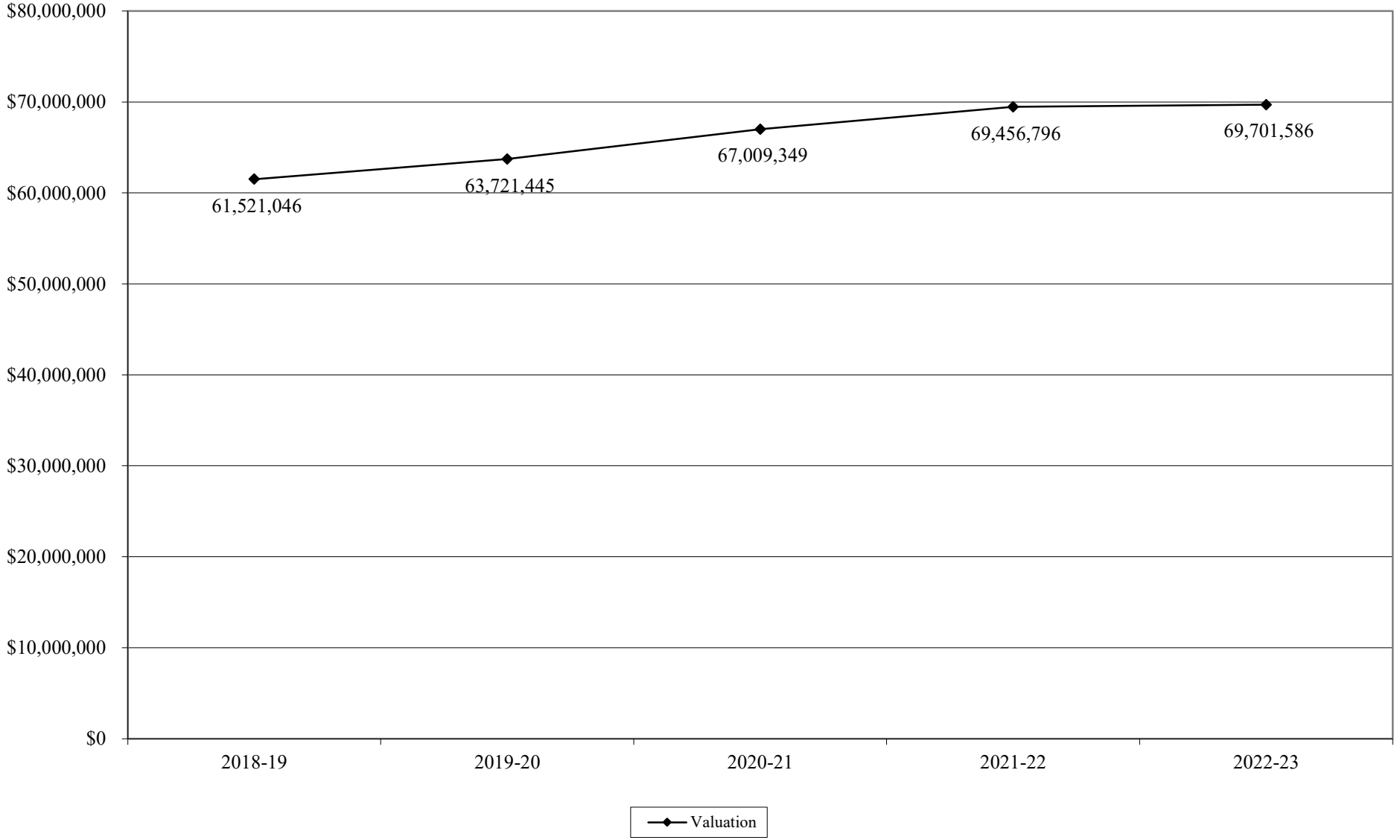


Unified School District No. 422
Greensburg, Kansas
Federal Aid

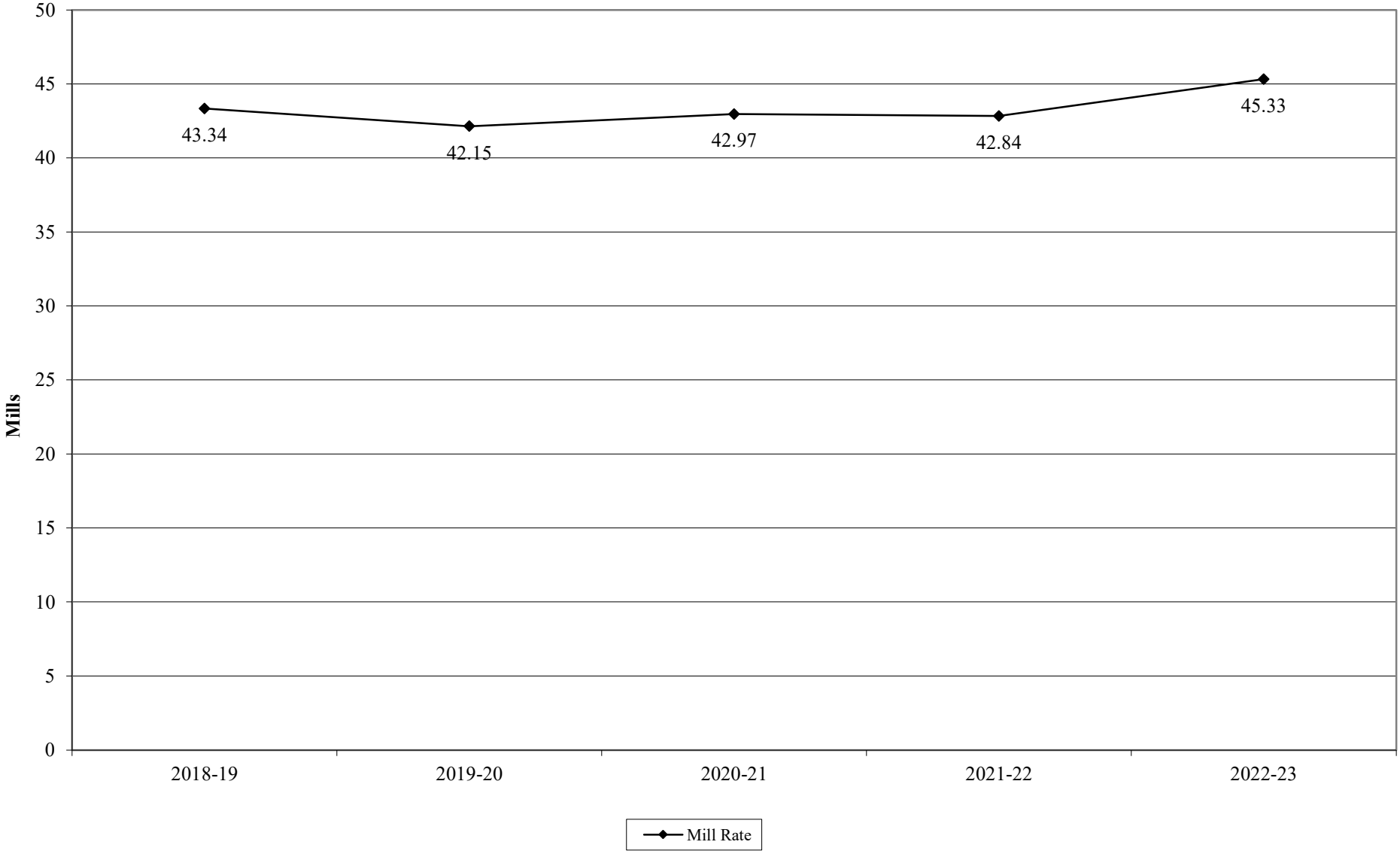


	06/30/2019	06/30/2020	06/30/2021	06/30/2022	06/30/2023
Other	157	0	662	21,742	68,655
ESSER/SPARKS	0	1,201	141,570	338,252	32,039
Rural Small School Grant	0	52,178	29,363	0	33,041
Title IV	12,367	11,901	12,173	12,094	12,165
Title II-A	8,561	8,287	8,401	8,894	8,819
Title I Migrant	27,000	30,000	0	0	0
Title I	50,460	47,393	44,135	43,574	56,996
Special Education	0	0	5,310	15,252	0
Child Nutrition	74,234	109,717	188,312	231,158	147,127

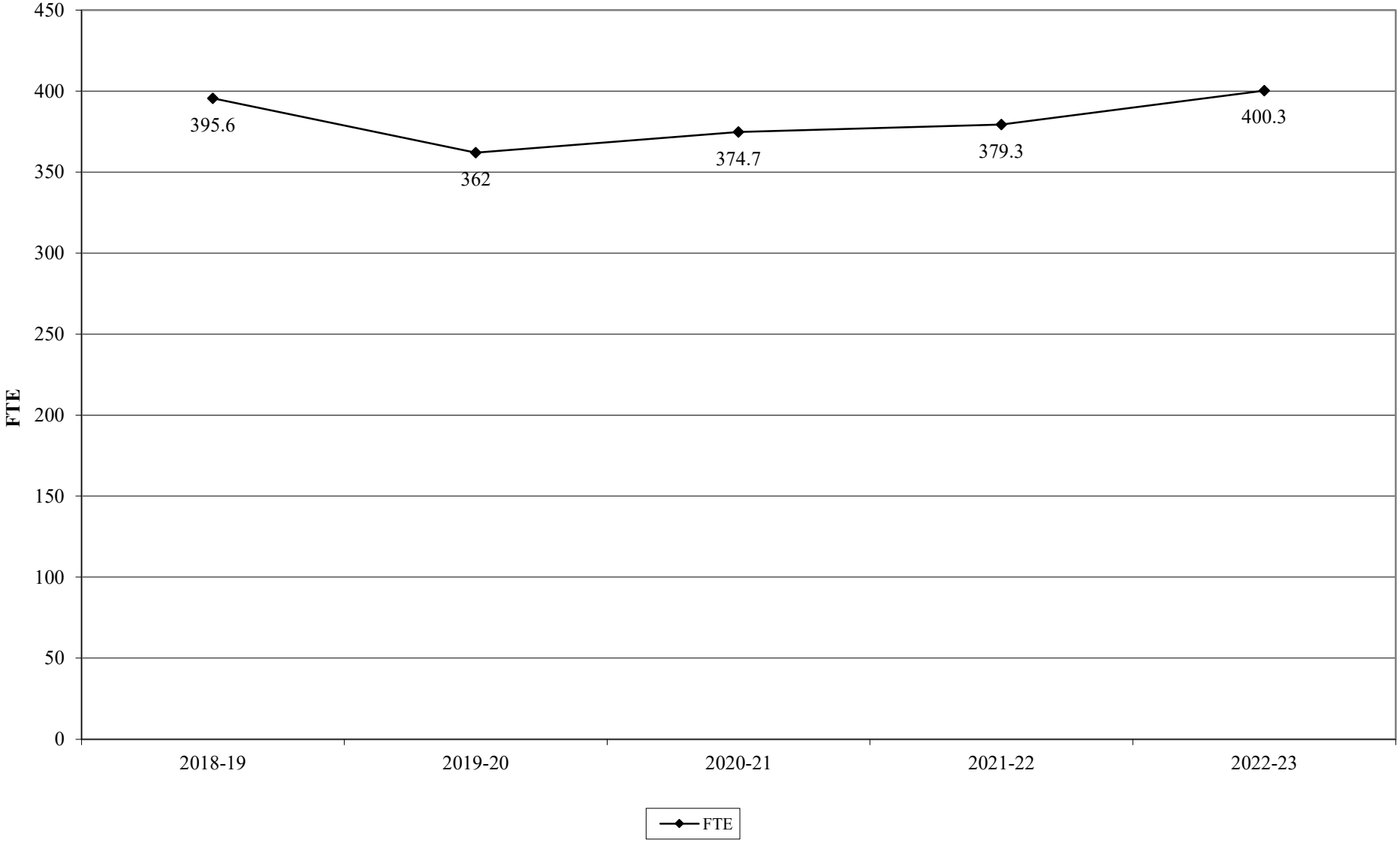
Unified School District No. 422
Greensburg, Kansas
Valuation



Unified School District No. 422
Greensburg, Kansas
Mill Rate



Unified School District No. 422
Greensburg, Kansas
FTE



Unified School District No. 422
Greensburg, Kansas
General & Supplemental General Fund
Expenditures per Pupil

