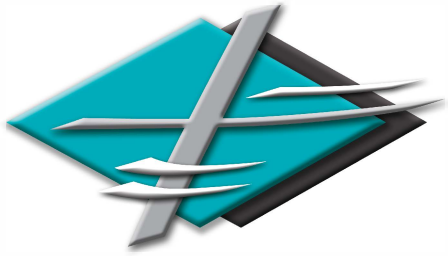
UNIFIED SCHOOL DISTRICT NUMBER 275
WINONA, KANSAS

FINANCIAL STATEMENT

FISCAL YEAR ENDED JUNE 30, 2023



LOYD GROUP, LLC

Certified Public Accountants

Unified School District Number 275
Winona, Kansas
Fiscal Year Ended June 30, 2023

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Unified School District Number 275
Winona, Kansas
Fiscal Year Ended June 30, 2023

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LOYD GROUP, LLC

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INDEPENDENT AUDITOR'S REPORT

Board of Education
Triplains Unified School District 275
PO Box 97
Winona, Kansas 67764

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 275, Kansas (District), a Municipal Financial Reporting Entity, as of and for the year ended June 30, 2023 and the related notes to the financial statement.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the Basis for Adverse and Unmodified Opinions section of our report, the accompanying financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the District as of June 30, 2023, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the District as of June 30, 2023, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

Basis for Adverse and Unmodified Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) 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.

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.

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of Unified School District Number 275, Kansas as of and for the year ended June 30, 2022 (not presented herein), and have issued their report thereon dated August 9, 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
August 25, 2023

Unified School District Number 275
Winona, Kansas

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

	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
GENERAL FUNDS:							
General Fund	$ -	$ -	$ 977,304	$ 977,304	$ -	$ 773	$ 773
Supplemental General Fund	27,203	-	312,731	320,813	19,121		19,121
SPECIAL PURPOSE FUNDS:							
At Risk (K-12) Fund	21,624	-	83,050	83,050	21,624	-	21,624
Capital Outlay Fund	293,077	4,280	229,285	222,460	304,182	-	304,182
Driver Training Fund	6,551	-	-	2,288	4,263	-	4,263
Food Service Fund	18,296	-	83,235	78,887	22,644	-	22,644
Professional Development Fund	2,595	-	101	632	2,064	-	2,064
Special Education Fund	82,253	11,274	181,832	187,896	87,463	-	87,463
KPERS Special Retirement Contribution Fund	-	-	97,446	97,446	-	-	-
Recreation Commission Fund	7,354	-	1,563	3,499	5,418	-	5,418
Federal Funds	-	-	71,503	10,633	60,870	-	60,870
Title I	-	-	11,649	11,649	-	-	-
Title II-A Teacher Quality	-	-	1,584	(37)	1,621	-	1,621
Title II-D Education Technology	-	-	-	-	-	-	-
Tile IV	(235)	235	11,270	7,382	3,888	-	3,888
Contingency Reserve Fund	172,706	-	-	-	172,706	-	172,706
Textbook/Student Material Revolving Fund	10,887	-	3,364	6,091	8,160	-	8,160
Gifts and Grants Fund	25,579	-	16,188	11,802	29,965	-	29,965
Gate Receipts	211	-	19,846	18,827	1,230	-	1,230
Total Reporting Entity (Excluding Agency Funds)	$ 668,101	$ 15,789	$ 2,101,951	$ 2,040,622	$ 745,219	$ 773	$ 745,992

COMPOSITION OF CASH:	
Board General Account, The Bank, Winona, KS	$ 543,262
Board CD, The Bank, Winona, KS	200,000
Board Petty Cash	1,500
High School Activity Fund - Checking, The Bank, Winona, KS	61,277
Total Cash	806,039
Agency Funds per Schedule 3	(60,047)
Total Reporting Entity (Excluding Agency Funds)	$ 745,992

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

Unified School District Number 275
Winona, Kansas

NOTES TO THE FINANCIAL STATEMENT

For the Year Ended June 30, 2023

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

(a) Municipal Financial Reporting Entity

Unified School District Number 275, Winona, Kansas is a municipal corporation governed by an elected seven-member board. This financial statement presents Unified School District Number 275 (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 based expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligation against cash. The KMAAG regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities, or deferred inflows or outflows, other than those mentioned above.

The District has approved a resolution that is in compliance with K.S.A. 75-1120a(c), waiving the requirement for application of generally accepted accounting principles and allowing the District to use the regulatory basis of accounting.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT.)

(d) Budgetary Information

Kansas statutes require that an annual operating budget be legally adopted for the General Fund, Special Purpose Funds (unless specifically exempted by statute), Bond and Interest Funds and Business Funds. Although directory rather than mandatory, the statutes 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 such budget amendments for this year.

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

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which regulatory receipts are recognized when cash is received and expenditures include disbursements, accounts payable and encumbrances with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments by the municipality for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any used 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: Federal Funds, Title I, Title II-A Teacher Quality, Title II-D Education Technology, Title IV, Contingency Reserve, Textbook/Student Material Revolving, Gifts and Grants, and Gate Receipts.

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

2. COMPLIANCE WITH KANSAS STATUTES

No statutory violations were noted in the current year.

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

K.S.A. 12-1675 limits the District's investment in 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.

3. DEPOSITS AND INVESTMENTS (CONT.)

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

Custodial credit risk—deposits. Custodial credit risk is the risk that in the event of 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 $806,039 and the bank balance was $907,155. 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 $657,155 was collateralized with securities held by the pledging institution's 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	$ 62,998
General Fund	Special Education Fund	K.S.A. 72-5167	99,443
Supplemental General Fund	At Risk (K-12) Fund	K.S.A. 72-5167	20,052
Supplemental General Fund	Food Service Fund	K.S.A. 72-5167	15,000
Supplemental General Fund	Textbook/Student Material Revolving Fund	K.S.A. 72-5167	1,000
Supplemental General Fund	Special Education Fund	K.S.A. 72-5167	76,200
			$ 274,693

5. DEFINED BENEFIT PENSION PLAN

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

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

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

5. DEFINED BENEFIT PENSION PLAN (CONT.)

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 KPERS School Group. A payment $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 an additional a payment of $115 million for the KPERS School Group. House Substitute for Senate Bill 25 from the 2019 Legislative session authorized additional funding for the KPERS School Group in fiscal year 2020 of $51 million.

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

The State of Kansas is required to contribute the statutory required employer's share, except for retired District employees. The District is responsible for the employer's portion of the cost of retired District employees. The District received and remitted amounts equal to the statutory contribution rate, which totaled $97,446 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 $1,030,583. The net pension liability was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2021, which was rolled forward to June 30, 2022. The District's proportion of the net pension liability was based on the ratio of the District's contributions to KPERS, relative to the total employer and non-employer contributions of the State/School subgroup within KPERS for the fiscal year ended June 30, 2022. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

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

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.

6. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS (CONT.)

(b) Compensated Absences

Vacation, sick leave and other compensated absences are recorded as expenditures in Governmental Funds when they are paid. Full-time certified employees are allowed 10 days sick leave cumulative to 40 days, two personal days and two professional days. Part-time certified employees are allowed five days sick leave cumulative to 40 days, one personal day and one professional day. Classified employees are allowed 10 days sick leave cumulative to 40 days and two personal days. Employees are allowed to give up to three sick days to an employee that has exhausted all of their own sick leave during the school year.

Sick leave benefits and other compensated absences for Governmental Funds are not accrued in the financial statements because they do not vest. When an employee leaves the District they do not receive any compensation for unused sick leave.

(c) 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.

7. CLAIMS AND JUDGMENTS

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

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

The District is exposed to various risks of loss related to property loss; torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees and natural disasters. The District has purchased commercial insurance for these potential risks. There have been no significant reductions in insurance coverage from 2022 to 2023, and there were no settlements that exceeded insurance coverage in the past three years.

8. RECREATION FUND

Although an independent Recreation Committee acts in an advisory and supervisory capacity to the Winona Recreation Program, the Board of Education has retained control of the receipts, expenditures and record keeping of the Recreation Fund; and therefore, the fund transactions are presented in the accompanying financial statements in the same manner as the other District funds.

9. ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF (ESSER) FUNDING

The CARES Act included Elementary and Secondary School Emergency Relief (ESSER) Funds for K-12 Schools. The Esser grants will provide school districts with emergency relief funds to address the impact COVID-19 has had on elementary and secondary schools. It is being allocated to the Districts in three phases, ESSER I, II, and III. The ESSER I under the Cares Act began in March 2020, the ESSER II under the Cares Act began in December 2020, and the ESSER III under the ARP Act began in March 2021. The District was allocated $9,093 for ESSER I, $51,925 for ESSER II, and $116,616 for ESSER III. As of June 30, 2023 the District received and spent the full ESSER I allocation and $8,901 of ESSER II, but has not received or spent the ESSER III allocations.

10. RISK MANAGEMENT

The school district is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The school district has been unable to obtain workers compensation insurance at a cost it considered to be economically justifiable. For this reason, the school district joined together with other school districts in the State to participate in 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 school 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 school 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.

11. SUBSEQUENT EVENTS

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

UNIFIED SCHOOL DISTRICT NUMBER 275
WINONA, KANSAS

REGULATORY-REQUIRED
SUPPLEMENTARY INFORMATION

FOR THE YEAR ENDED JUNE 30, 2023

Unified School District Number 275

Unified School District Number 275
Winona, 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	$ 986,161	$ (47,975)	$ 39,118	$ 977,304	$ 977,304	$ -
Supplemental General Fund	329,265	(8,441)	-	320,824	320,813	(11)
SPECIAL PURPOSE FUNDS:						
At Risk (K-12) Fund	106,626	-	-	106,626	83,050	(23,576)
Capital Outlay Fund	552,448	-	-	552,448	222,460	(329,988)
Driver Training Fund	7,090	-	-	7,090	2,288	(4,802)
Food Service Fund	85,964	-	-	85,964	78,887	(7,077)
Professional Development Fund	3,345	-	-	3,345	632	(2,713)
Special Education Fund	226,786	-	-	226,786	187,896	(38,890)
KPERS Special Retirement Contribution Fun	104,003	-	-	104,003	97,446	(6,557)
Recreation Commission Fund	9,300	-	-	9,300	3,499	(5,801)
Total	$ 2,410,988	$ (56,416)	$ 39,118	$ 2,393,690	$ 1,974,275	$ (419,415)

Unified School Disitrict Number 275
Winona, 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	$ 724,115	$ 818,300	$ 837,901	$ (19,601)
Special education aid	106,143	99,443	133,260	(33,817)
Mineral production tax	16,822	20,443	15,000	5,443
Miscellaneous reimbursements	25,132	39,118	-	39,118
Total Receipts	872,212	977,304	$ 986,161	$ (8,857)
Expenditures:				
Instruction -				
Certified salaries	245,516	232,269	$ 218,110	$ 14,159
Non-certified salaries	30,928	45,726	37,178	8,548
Insurance	34,069	28,927	35,000	(6,073)
Social Security	38,400	37,137	39,000	(1,863)
Other benefits	476	460	500	(40)
Purchased professional and technical services	-	-	6,500	(6,500)
Other purchased services	6,098	4,421	-	4,421
Teaching supplies	21,616	19,713	11,000	8,713
Miscellaneous supplies	-	8,269	8,000	269
Other	10	162	50	112
Student Support Services -				
Other purchased services	54	-	500	(500)
Instruction Support Staff -				
Certified salaries	10,263	-	10,000	(10,000)
Social Security	407	-	450	(450)
Other benefits	5	-	5	(5)
Books and periodicals	296	453	350	103
General Administration -				
Certified salaries	40,646	42,679	41,000	1,679
Non-certified salaries	17,628	45,778	18,000	27,778
Insurance	76,572	73,402	76,000	(2,598)
Social Security	3,692	3,867	3,800	67
Other employee benefits	45	47	50	(3)
Purchased professional services	626	1,142	800	342
Communications	2,862	2,848	3,200	(352)

Unified School Disitrict Number 275
Winona, 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.):				
General Administration (cont.) -				
Other purchased services	$ 10,613	$ 490	$ 10,000	$ (9,510)
Supplies	1,505	531	1,200	(669)
Other	9,579	12,173	10,000	2,173
School Administration -				
Certified salaries	40,646	42,679	41,000	1,679
Non-certified salaries	25,017	27,049	25,000	2,049
Insurance	26	-	300	(300)
Social Security	4,243	4,504	4,500	4
Other employee benefits	52	55	60	(5)
Communications	3,067	3,345	3,200	145
Other purchased services	840	50	900	(850)
Supplies	133	-	150	(150)
Other	2,105	(4,031)	2,000	(6,031)
Operations and Maintenance -				
Insurance	1,061	2,259	2,000	259
Purchased professional services	944	2,184	1,000	1,184
Water/sewer	4,996	3,575	5,000	(1,425)
Supplies	-	2,499	-	2,499
Repairs and maintenance	-	-	250	(250)
Insurance	106	51,780	48,000	3,780
Heating	19,366	27,968	25,000	2,968
Electricity	20,342	19,754	24,000	(4,246)
Miscellaneous supplies	-	-	500	(500)
Vehicle Operating Services -				
Non-certified salaries	42,295	47,349	44,000	3,349
Social Security	3,084	3,586	3,800	(214)
Other employee benefits	39	45	50	(5)
Motor fuel	18,015	19,243	19,000	243
Other	2,844	476	3,200	(2,724)

Unified School Disitrict Number 275
Winona, 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.):				
Outgoing Transfers -				
At Risk (K-12) Fund	$ 24,942	$ 62,998	$ 69,298	$ (6,300)
Special Education Fund	106,143	99,443	133,260	(33,817)
Adjustment to comply with legal max	-	-	(47,975)	47,975
Legal General Fund Budget	872,212	977,304	938,186	39,118
Adjustment for qualifying budget credits	-	-	39,118	(39,118)
Total Expenditures	872,212	977,304	$ 977,304	$ -
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	$ -	$ -		

Unified School Disitrict Number 275
Winona, 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	$ 265,597	$ 301,943	$ 320,462	$ (18,519)
Delinquent tax	78	193	2,741	(2,548)
Motor vehicle tax	11,341	10,391	9,010	1,381
Recreational vehicle tax	112	-	210	(210)
Mineral production tax	176	204	-	204
Total Receipts	277,304	312,731	$ 332,423	$ (19,692)
Expenditures:				
Instruction -				
Certified salaries	176,538	170,018	$ 227,861	$ (57,843)
Other purchased services	700	900	40,000	(39,100)
Miscellaneous supplies	1,908	1,167	2,329	(1,162)
Student Support Services -				
Purchased professional and technical servic	-	-	270	(270)
Supplies	198	2,157	3,000	(843)
Instructional Support -				
Supplies	704	527	-	527
General Administration -				
Other	10,899	22,394	22,000	394
Operations and Maintenance -				
Purchased property services	1,724	7,906	5,000	2,906
Other purchased services	2,099	417	-	417
Supplies	4,647	3,075	5,100	(2,025)
Other	2,107	-	2,500	(2,500)
Motor fuel	95	-	-	-

Unified School Disitrict Number 275
Winona, 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)
Expenditures (cont.):				
Outgoing Transfers -				
At Risk (K-12) Fund	$ 8,369	$ 20,052	$ 21,205	$ (1,153)
Food Service Fund	5,000	15,000	-	15,000
Special Education Fund	66,687	76,200	-	76,200
Textbook/Student Materials Revolving Fund	3,000	1,000	-	1,000
Adjustment to comply with legal max	-	-	(8,441)	8,441
Total Expenditures	284,675	320,813	$ 320,824	$ (11)
Receipts Over (Under) Expenditures	(7,371)	(8,082)		
Unencumbered Cash, Beginning	34,574	27,203		
Unencumbered Cash, Ending	$ 27,203	$ 19,121		

Unified School Disitrict Number 275
Winona, 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	$ 24,942	$ 62,998	$ 69,298	$ (6,300)
Transfer from Supplemental General Fund	8,369	20,052	21,205	(1,153)
Total Receipts	33,311	83,050	$ 90,503	$ (7,453)
Expenditures:				
Instruction -				
Certified salaries	51,254	83,050	$ 51,254	$ 31,796
Non-certified salaries	-	-	9,542	(9,542)
Other	-	-	21,298	(21,298)
Teaching supplies	-	-	20,000	(20,000)
Purchased professional services	-	-	4,532	(4,532)
Total Expenditures	51,254	83,050	$ 106,626	$ (23,576)
Receipts Over (Under) Expenditures	(17,943)	-		
Unencumbered Cash, Beginning	39,567	21,624		
Unencumbered Cash, Ending	$ 21,624	$ 21,624		

Unified School District Number 275
Winona, 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	$ 219,113	$ 188,584	$ 223,035	$ (34,451)
Delinquent tax	64	158	3,378	(3,220)
Motor vehicle tax	8,297	30,102	11,109	18,993
Recreational vehicle tax	88	-	192	(192)
Commercial vehicle tax	-	-	68	(68)
Mineral production tax	150	142	-	142
Miscellaneous reimbursements	1,148	9,642	-	9,642
Other revenue from local source	(99)	657	-	657
Total Receipts	228,761	229,285	$ 237,782	$ (8,497)
Expenditures:				
Instruction -				
Supplies	25,449	26,019	$ 65,698	$ (39,679)
Property and equipment	122,168	47,258	80,000	(32,742)
Student Support Services -				
Supplies	6,316	-	10,000	(10,000)
General Administration -				
Property and equipment	515	186	15,000	(14,814)
Operations and Maintenance -				
Non-certified salaries	34,146	55,879	42,000	13,879
Insurance	3,811	-	5,000	(5,000)
Social Security	2,124	3,611	5,000	(1,389)
Other employee benefits	26	44	50	(6)
Electricity	-	773	-	773
Property and equipment	24,147	70,883	70,000	883
Transportation -				
Purchased professional services	9,696	27,430	30,000	(2,570)
Supplies	-	208	1,200	(992)
Property and equipment	50,601	679	110,000	(109,321)
Other	-	44	500	(456)
Facility Acquisition and Construction Services -				
Repair & remodel building	-	3,487	8,000	(4,513)
Other	4,166	(14,041)	110,000	(124,041)
Total Expenditures	283,165	222,460	$ 552,448	$ (329,988)
Receipts Over (Under) Expenditures	(54,404)	6,825		
Unencumbered Cash, Beginning	347,481	293,077		
Prior Year Cancelled Encumbrances	-	4,280		
Unencumbered Cash, Ending	$ 293,077	$ 304,182		

Unified School District Number 275
Winona, Kansas

SPECIAL PURPOSE FUND

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)

		2023		
	2022 Actual	Actual	Budget	Variance Over (Under)
Receipts:				
State aid	$ -	$ -	$ 540	$ (540)
Other local source revenue	300	-	-	-
Total Receipts	300	-	$ 540	$ (540)
Expenditures:				
Instruction -				
Certified salaries	-	2,285	$ 4,000	$ (1,715)
Social Security	45	-	-	-
Other employee benefits	1	3	-	3
Other	1,103	-	3,090	(3,090)
Total Expenditures	1,149	2,288	$ 7,090	$ (4,802)
Receipts Over (Under) Expenditures	(849)	(2,288)		
Unencumbered Cash, Beginning	7,400	6,551		
Unencumbered Cash, Ending	$ 6,551	$ 4,263		

Unified School District Number 275
Winona, 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:				
Student sales - lunch	$ 2,013	$ 13,339	$ 15,015	$ (1,676)
Student sales - breakfast	-	3,535	3,511	24
Adult sales	5,674	7,223	9,360	(2,137)
Interest on idle funds	420	1,426	-	1,426
State aid	408	408	511	(103)
Federal aid	61,023	41,043	39,272	1,771
Miscellaneous reimbursements	7	1,261	-	1,261
Transfer from Supplemental General Fund	5,000	15,000	-	15,000
Total Receipts	74,545	83,235	$ 67,669	$ 15,566
Expenditures:				
Food Service Operation -				
Non-certified salaries	31,167	30,993	$ 34,949	$ (3,956)
Insurance	-	-	2,500	(2,500)
Social Security	2,365	2,344	35	2,309
Other employee benefits	30	29	-	29
Food and milk	35,307	43,400	46,000	(2,600)
Supplies	174	263	200	63
Property and equipment	263	874	280	594
Other	1,070	984	2,000	(1,016)
Total Expenditures	70,376	78,887	$ 85,964	$ (7,077)
Receipts Over (Under) Expenditures	4,169	4,348		
Unencumbered Cash, Beginning	14,127	18,296		
Unencumbered Cash, Ending	$ 18,296	$ 22,644		

Unified School District Number 275
Winona, 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:				
Miscellaneous revenue	$ -	$ 101	$ -	$ 101
State aid	-	-	750	(750)
Total Receipts	-	101	$ 750	$ (649)
Expenditures:				
Instructional Support Staff -				
Professional Services	1,521	290	$ 3,345	$ (3,055)
Miscellaneous	-	342	-	342
Total Expenditures	1,521	632	$ 3,345	$ (2,713)
Receipts Over (Under) Expenditures	(1,521)	(531)		
Unencumbered Cash, Beginning	4,116	2,595		
Unencumbered Cash, Ending	$ 2,595	$ 2,064		

Unified School District Number 275
Winona, 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:				
Transfer from General Fund	$ 106,143	$ 99,443	$ 133,260	$ (33,817)
Transfer from Supplemental General Fund	66,687	76,200	-	76,200
Miscellaneous reimbursements	100	-	-	-
Interest	-	6,189	-	6,189
Total Receipts	172,930	181,832	$ 133,260	$ 48,572
Expenditures:				
Instruction -				
Non-certified salaries	35,635	38,124	$ 64,000	$ (25,876)
Insurance	-	-	6,000	(6,000)
Social Security	2,722	2,917	40	2,877
Other employee benefits	33	36	-	36
Payments to Special Education Coop	123,185	146,819	156,746	(9,927)
Total Expenditures	161,575	187,896	$ 226,786	$ (38,890)
Receipts Over (Under) Expenditures	11,355	(6,064)		
Unencumbered Cash, Beginning	70,898	82,253		
Prior Year Cancelled Encumbrances	-	11,274		
Unencumbered Cash, Ending	$ 82,253	$ 87,463		

Unified School District Number 275
Winona, 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 Sources - KPERS	$ 93,696	$ 97,446	$ 104,003	$ (6,557)
Expenditures:				
Employee Benefits -				
Instruction	75,647	78,618	$ 68,789	$ 9,829
Instructional Staff	-	-	13,254	(13,254)
General Administration	7,683	8,033	12,314	(4,281)
School Administration	10,366	10,795	-	10,795
Operations and Maintenance	-	-	7,057	(7,057)
Food Service Operation	-	-	2,589	(2,589)
Total Expenditures	93,696	97,446	$ 104,003	$ (6,557)
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	$ -	$ -		

Unified School District Number 275
Winona, 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	$ 1,518	$ 1,497	$ 1,470	$ 27
Delinquent tax	1	1	15	(14)
Motor vehicle tax	80	64	56	8
Mineral production tax	1	1	-	1
Recreational vehicle tax	1	-	1	(1)
Total Receipts	1,601	1,563	$ 1,542	$ 21
Expenditures:				
Summer program expenses	2,720	3,499	$ 9,300	$ (5,801)
Receipts Over (Under) Expenditures	(1,119)	(1,936)		
Unencumbered Cash, Beginning	8,473	7,354		
Unencumbered Cash, Ending	$ 7,354	$ 5,418		

Unified School District Number 275
Winona, Kansas

SPECIAL PURPOSE FUND

FEDERAL FUNDS

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

	2022 Actual	2023 Actual
Receipts:		
Coronavirus Relief Federal aid	$ 38,963	$ 67,052
State aid	7,866	4,451
Total Receipts	46,829	71,503
Expenditures:		
Instruction -		
Social Security	-	141
Other	8,014	1,591
Reep Grant	-	3,969
Other	-	(3,969)
ESSER	38,194	8,901
SPARK	621	-
Total Expenditures	46,829	10,633
Receipts Over (Under) Expenditures	-	60,870
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ 60,870

Unified School District Number 275
Winona, Kansas

SPECIAL PURPOSE FUND

TITLE I

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	$ 16,331	$ 11,649
Expenditures:		
Teacher salary	15,094	10,382
Social security	1,223	1,218
Unemployment	14	14
Instructional supplies	-	35
Total Expenditures	16,331	11,649
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ -

Unified School District Number 275
Winona, Kansas

SPECIAL PURPOSE FUND

TITLE II-A TEACHER QUALITY

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	$ 8,082	$ 1,584
Expenditures:		
Instruction -		
Reap salary	1,729	-
Title II-teacher quality	4,992	(37)
Total Expenditures	6,721	(37)
Receipts Over (Under) Expenditures	1,361	1,621
Unencumbered Cash, Beginning	(1,361)	-
Unencumbered Cash, Ending	$ -	$ 1,621

Unified School District Number 275
Winona, Kansas

SPECIAL PURPOSE FUND

TITLE II-D EDUCATION TECHNOLOGY

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	$ (918)	$ -
State Aid	2,155	-
Total Receipts	1,237	-
Expenditures:		
Instruction -		
Reap salary	1,237	-
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ -

Unified School District Number 275
Winona, Kansas

SPECIAL PURPOSE FUND

TITLE IV

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:		
State Aid	$ 14,233	$ 11,270
Expenditures:		
Instruction -		
Reap salary	11,060	6,865
Title II-teacher quality	3,408	517
Total Expenditures	14,468	7,382
Receipts Over (Under) Expenditures	(235)	3,888
Unencumbered Cash, Beginning	-	(235)
Prior Year Cancelled Encumbrances	-	235
Unencumbered Cash, Ending	$ (235)	$ 3,888

Unified School District Number 275
Winona, 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:		
General Administration -		
Non-certified salaries	40,534	-
Receipts Over (Under) Expenditures	(40,534)	-
Unencumbered Cash, Beginning	213,240	172,706
Unencumbered Cash, Ending	$ 172,706	$ 172,706

Unified School District Number 275
Winona, 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	$ 1,970	$ 2,364
Transfer from Supplemental General Fund	3,000	1,000
Total Receipts	4,970	3,364
Expenditures:		
Purchase of textbooks	6,730	6,091
Receipts Over (Under) Expenditures	(1,760)	(2,727)
Unencumbered Cash, Beginning	12,647	10,887
Unencumbered Cash, Ending	$ 10,887	$ 8,160

Unified School District Number 275
Winona, Kansas

SPECIAL PURPOSE FUND

GIFTS AND GRANTS FUND

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

	2022 Actual	2023 Actual
Receipts:		
Contributions and donations	$ 90,000	$ -
Miscellaneous revenue	13,150	16,188
Total Receipts	103,150	16,188
Expenditures:		
Instruction -		
Supplies	963	-
Property and equipment	3,700	-
Purchased professional services	135	-
Other	122,213	11,802
Total Expenditures	127,011	11,802
Receipts Over (Under) Expenditures	(23,861)	4,386
Unencumbered Cash, Beginning	49,440	25,579
Unencumbered Cash, Ending	$ 25,579	$ 29,965

Unified School District Number 275
Winona, Kansas

AGENCY FUNDS

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

	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Student Organizations:				
Class of 2020	$ 204	$ -	$ 204	$ -
Class of 2022	201	-	201	-
Class of 2023	39	-	-	39
Class of 2024	13,154	30,201	19,861	23,494
Class of 2025	1,388	2,193	1,552	2,029
Class of 2026	-	3,760	100	3,660
Class of 2027	-	600	299	301
Kayettes	1,846	3,106	3,714	1,238
Student Council	1,070	533	150	1,453
Music	2,253	100	150	2,203
FACS	404	204	-	608
T-Club	855	4,771	5,246	380
Yearbook	12,424	9,143	2,255	19,312
Cheerleaders	3,438	-	-	3,438
Greenhouse	760	-	-	760
Jr High Cheerleaders	436	-	-	436
AfterProm	173	1,000	477	696
Total Student Organization Funds	$ 38,645	$ 55,611	$ 34,209	$ 60,047

Unified School District Number 275
Winona, Kansas

DISTRICT ACTIVITY FUNDS

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

	Beginning Unencumbered Cash	Receipts	Expenditures	Ending Unencumbered Cash	Add Encumbrances and Accounts Payable	Ending Cash Balance
Gate Receipts:						
Athletics	$ 211	$ 19,846	$ 18,827	$ 1,230	$ -	$ 1,230
Total District Activity Funds	$ 211	$ 19,846	$ 18,827	$ 1,230	$ -	$ 1,230