UNIFIED SCHOOL DISTRICT NO. 428 GREAT BEND, KANSAS

Primary Government Financial Statement
With Independent Auditors' Report

For the Year Ended June 30, 2023

UNIFIED SCHOOL DISTRICT NO. 428 GREAT BEND, KANSAS
Primary Government Financial Statement With Independent Auditors' Report
For the Year Ended June 30, 2023

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INDEPENDENT AUDITORS' REPORT

To the Board of Education
Unified School District No. 428 Great Bend, Kansas
Great Bend, Kansas

Report on the Audit of the Financial Statement

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

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

Basis for Adverse and Unmodified Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS), the *Kansas Municipal Audit and Accounting Guide* and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditors' 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.

above+beyond
AdamsBrown, LLC

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.

Auditors' Responsibilities for the Audit of the Financial Statement

Our objectives are to obtain reasonable assurance about whether the financial statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statement.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statement.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.
- evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statement.
- conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures and unencumbered cash balances (basic financial statement) as a whole. The schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, are presented for purposes of additional analysis and are not a required part of the basic financial statements. The summary of regulatory basis expenditures – actual and budget, individual fund schedules of regulatory basis receipts and expenditures – actual and budget, summary of regulatory basis receipts and disbursements – agency funds, and schedule 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 the District as of and for the year ended June 30, 2022 (not presented herein), and have issued our report thereon dated January 9, 2023, which contained an unmodified opinion on the basic financial statement. The 2022 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link https://admin.ks.gov/offices/accounts-reports/local-government/municipal-services. The 2022 actual column (2022 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures – actual and budget for the year ended June 30, 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.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated January 8, 2024, on our consideration of **Unified School District No. 428 Great Bend, Kansas'** internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that

testing, and not to provide an opinion on the effectiveness of **Unified School District No. 428 Great Bend, Kansas'** internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering **Unified School District No. 428 Great Bend, Kansas'** internal control over financial reporting and compliance.

AdamsBrown, LLC

ADAMSBROWN, LLC
Certified Public Accountants
Great Bend, Kansas

January 8, 2024

UNIFIED SCHOOL DISTRICT NO. 428 GREAT BEND, 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	Receipts	Expenditures	**Ending Unencumbered Cash Balance**	Add Encumbrances and Accounts Payable	**Ending Cash Balance**
Regulatory Basis Fund Types							
General Funds							
General Fund	$ -	-	22,315,553	22,315,553	**-**	334,418	**334,418**
Supplemental General Fund	297,765	-	6,900,008	6,963,557	**234,216**	46,572	**280,788**
Special Purpose Funds							
4 Year Old at Risk Fund	-	-	245,463	165,463	**80,000**	630	**80,630**
K-12 at Risk Fund	500,000	-	5,856,797	5,956,797	**400,000**	2,608	**402,608**
Bilingual Education Fund	100,000	-	831,182	831,182	**100,000**	1,860	**101,860**
Capital Outlay Fund	9,471,736	-	3,048,785	8,782,818	**3,737,703**	2,737,806	**6,475,509**
Driver Training Fund	107,442	-	76,219	60,069	**123,592**	11,776	**135,368**
Food Service Fund	1,577,147	-	2,475,587	3,150,047	**902,687**	851	**903,538**
Professional Development Fund	291,627	-	34,224	208,098	**117,753**	13,605	**131,358**
Parent Education Fund	-	-	92,609	92,609	**-**	5,777	**5,777**
Summer School Fund	23,724	-	-	-	**23,724**	-	**23,724**
Special Education Fund	1,500,000	-	3,572,817	3,743,465	**1,329,352**	2,681	**1,332,033**
Vocational Education Fund	120,000	-	797,833	817,833	**100,000**	3,683	**103,683**
Contingency Reserve Fund	2,429,576	-	-	-	**2,429,576**	-	**2,429,576**
Textbook and Student Material Fund	591,760	-	266,657	558,417	**300,000**	13,386	**313,386**
Coop Special Education Fund	1,206,956	-	6,472,710	6,489,164	**1,190,502**	21,740	**1,212,242**
Parent Teacher Resource Room Fund	-	-	6,776	6,776	**-**	775	**775**
KPERS Retirement Contributions Fund	-	-	3,955,062	3,955,062	**-**	-	**-**
Title I, Part A Improving the Academic Achievement of Disadvantaged Fund	-	-	624,700	749,481	**(124,781)**	26,143	**(98,638)**
Title I, Part C Migrant Education Fund	-	-	68,250	68,250	**-**	4,177	**4,177**
Title II, Part A Teacher Quality Fund	-	-	110,441	110,441	**-**	11,617	**11,617**
Title III, Part A English Language Fund	-	-	47,322	47,322	**-**	19,489	**19,489**
Title IV, Part A Student Support and Academic Enrichment Fund	-	-	50,279	50,279	**-**	11,260	**11,260**
Title VI-B Fund	(331,199)	-	908,450	980,922	**(403,671)**	6,920	**(396,751)**
Early Childhood Fund	(5,000)	-	45,000	45,000	**(5,000)**	-	**(5,000)**
Carl Perkins Fund	-	-	42,286	43,486	**(1,200)**	10,694	**9,494**
Education Foundation Grant Fund	-	-	22,394	22,394	**-**	-	**-**
Targeted Improvement Plan Fund	-	-	245,039	382,642	**(137,603)**	5,444	**(132,159)**
ESSER II Fund	(792,016)	-	1,228,157	436,141	**-**	-	**-**
ESSER III Fund	-	-	844,500	1,147,705	**(303,205)**	100,142	**(203,063)**
ESSER II Special Education Fund	(30,485)	-	77,638	58,685	**(11,532)**	7,619	**(3,913)**
ARP Homeless Children and Youth Fund	-	-	8,789	8,789	**-**	-	**-**
KDHE COVID Testing Fund	(299)	-	299	-	**-**	230	**230**
Grants Fund	78,199	-	141,217	142,771	**76,645**	19,496	**96,141**
Recreation Commission General Fund	-	-	1,518,048	1,518,048	**-**	-	**-**
Recreation Commission Employee Benefits Fund	-	-	335,272	335,272	**-**	-	**-**
District Activity Funds	116,020	-	742,218	745,398	**112,840**	14,734	**127,574**

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

UNIFIED SCHOOL DISTRICT NO. 428 GREAT BEND, 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	Receipts	Expenditures	**Ending Unencumbered Cash Balance**	Add Encumbrances and Accounts Payable	**Ending Cash Balance**
Bond and Interest Fund							
Bond and Interest Fund	$ 1,276,948	-	(444)	-	**1,276,504**	-	**1,276,504**
Business Fund							
Special Reserve Fund	2,783,630	-	3,805,237	5,137,901	**1,450,966**	380,296	**1,831,262**
Total Primary Government (Excluding Agency Funds)	$ 21,313,531	-	67,813,374	76,127,837	**12,999,068**	3,816,429	**16,815,497**

Composition of Cash		
Checking Accounts	$	**5,329,398**
Petty Cash Accounts		**11,500**
Certificates of Deposits		**11,539,500**
Total Cash		**16,880,398**
Agency Funds per Schedule 3		**(64,901)**
Total Primary Government (Excluding Agency Funds)	$	**16,815,497**

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

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Unified School District No. 428 Great Bend, Kansas has established a uniform system of accounting maintained to reflect compliance with the applicable laws of the State of Kansas. The accompanying financial statement is presented to conform to the cash basis and budget laws of the State of Kansas, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. The following is a summary of such significant policies.

Financial Reporting Entity

The District is a municipal corporation governed by an elected seven-member board. This financial statement does not include the related municipal entity shown below. A related municipal entity is an entity established to benefit the District and/or its constituents.

Recreation Commission

Great Bend Recreation Commission oversees recreational activities. The recreation commission operates as a separate governing body but the District levies the taxes for the recreation commission and the recreation commission has only the powers granted by statute, K.S.A. 12-1928. Audited financial statements can be obtained by contacting the recreation commission's office.

Basis of Presentation – Fund Accounting

The accounts of the District are organized and operated on the basis of funds. In governmental accounting, a fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance related legal and contractual provisions. The minimum number of funds is maintained consistent with legal and managerial requirements.

The following types of funds comprise the financial activities of the District for the year ended June 30, 2023.

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 revenue 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.

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

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

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 District to use the regulatory basis of accounting.

Reimbursements
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 of accounting.

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:

a. Preparation of the budget for the succeeding calendar year on or before August 1st.

b. Publication in local newspaper on or before August 5th of the proposed budget and notice of public hearing on the budget.

c. Public hearing on or before August 15th, but at least 10 days after publication of notice of hearing.

d. 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 this year.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue 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 10 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 revenues are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments by the District for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year end

A legal operating budget is not required for capital project funds, trust funds, and the following special purpose funds: Contingency Reserve Fund; Textbook and Student Material Fund; Parent Teacher Resource Room Fund; Title I, Part A Improving the Academic Achievement of Disadvantaged Fund; Title I, Part C Migrant Education Fund; Title II, Part A Teacher Quality Fund; Title III, Part A English Language Fund; Title IV, Part A Student Support and Academic Enrichment Fund; Title VI-B Fund; Early Childhood Fund; Carl Perkins Fund; Education Foundation Grant Fund; Targeted Improvement Plan Fund; ESSER II Fund; ESSER III Fund; ESSER II Special Education Fund; ARP Homeless Children and Youth Fund; KDHE COVID Testing Fund; and District Activity Funds.

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

NOTE 3 – DEPOSITS AND INVESTMENTS

Unified School District No. 428 Great Bend, Kansas follows the practice of pooling cash and investments of all funds. Each fund's portion of total cash and investments is summarized by fund category in the summary statement of receipts, expenditures and unencumbered cash.

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

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

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

Custodial Credit Risk – Deposits
Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may 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%. The District does not use "peak periods". All deposits were legally secured at June 30, 2023.

At June 30, 2023, the District's carrying amount of deposits was $16,880,398 and the bank balance was $23,385,488. The bank balance was held by five banks resulting in a concentration of credit risk. Of the

bank balance, $1,108,448 was covered by federal depository insurance and $22,277,040 was collateralized with securities held by the pledging financial institutions' agents in the District's name.

Custodial Credit Risk – Investments
For an investment, this is the risk that, in the event of 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. The District had no investments at June 30, 2023.

NOTE 4 – INTERFUND TRANSFERS

Interfund transfers within the reporting entity are substantially for the purpose of subsidizing operating functions, funding capital projects and asset acquisitions or maintaining debt service on a routine basis as authorized by Kansas statutes. **Unified School District No. 428 Great Bend, Kansas'** interfund transfers and regulatory authority for the year ended June 30, 2023 were as follows:

From	To	Regulatory Authority		Amount
General Fund	Bilingual Education Fund	K.S.A. 72-5167	$	648,774
General Fund	Parent Education Fund	K.S.A. 72-5167		41,995
General Fund	4 Year Old at Risk Fund	K.S.A. 72-5167		245,463
General Fund	K-12 at Risk Fund	K.S.A. 72-5167		4,646,530
General Fund	Special Education Fund	K.S.A. 72-5167		3,572,817
General Fund	Vocational Education Fund	K.S.A. 72-5167		336,151
General Fund	Capital Outlay Fund	K.S.A. 72-5167		264,143
General Fund	Professional Development Fund	K.S.A. 72-5167		9,626
General Fund	Textbook and Student Material Fund	K.S.A. 72-5167		72,100
Supplemental General Fund	K-12 at Risk Fund	K.S.A. 72-5143		1,210,267
Supplemental General Fund	Professional Development Fund	K.S.A. 72-5143		39
Supplemental General Fund	Bilingual Education Fund	K.S.A. 72-5143		182,408
Supplemental General Fund	Vocational Education Fund	K.S.A. 72-5143		461,682
Supplemental General Fund	Textbook and Student Material Fund	K.S.A. 72-5143		59,044

NOTE 5 – LITIGATION

Unified School District No. 428 Great Bend, Kansas is a party to various legal proceedings which normally occur in governmental operations. These legal proceedings are not likely to have a material financial impact on the affected funds of the District.

NOTE 6 – RISK MANAGEMENT

Unified School District No. 428 Great Bend, Kansas is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; business interruptions; 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 districts in the State to participate in Kansas Association of School Boards Workers' Compensation Insurance Pool, a public entity risk pool currently operating as a common risk management and insurance program for 112 participating members.

The District pays an annual premium to Kansas Association of School Boards Workers' Compensation Insurance Pool for its workers' compensation insurance coverage. The agreement to participate provides that the Kansas Association of School Boards Workers' Compensation Insurance Pool will be self-sustaining through member premiums and will reinsure through commercial companies for claims in

excess of $600,000, up to $1,000,000, for each insured event. Additional premiums may be due if total claims for the pool are different than what has been anticipated by Kansas Association of School Boards Workers' Compensation Insurance Pool management.

The District has been unable to obtain commercial insurance at a cost it considered to be economically justifiable. For this reason, the District joined together with other Districts in the State of Kansas to participate in the Kansas Educational Risk Management Pool, LLC (KERMP), a public entity risk pool currently operating as a common risk management and insurance program for 95 participating members.

The District pays an annual premium to Kansas Educational Risk Management Pool, LLC (KERMP) for its commercial insurance coverage. The agreement to participate provides that KERMP will be self-sustaining through member premiums and will reinsure through commercial companies for property claims in excess of $350,000 for each insured event, depending on the type of insured event. Additional premiums may be due if total claims for the pool are different than what has been anticipated by KERMP management.

Settled claims have not exceeded this commercial coverage in any of the three preceding years. There have not been significant reductions in coverage from prior years.

NOTE 7 – GRANTS AND SHARED REVENUES

Unified School District No. 428 Great Bend, Kansas participates in numerous state and federal grant programs, which are governed by various rules and regulations for the grantor agencies. Costs charged to the respective grant programs are subject to audit and adjustment by the grantor agencies; therefore, to the extent that the District has not complied with the rules and regulations governing the grants, refunds of any money received may be required. In the opinion of the District, any liability for reimbursement, which may arise as the result of the audit, is not believed to be material.

NOTE 8 – SELF–INSURANCE PLANS

Health Care Coverage - During the year ended June 30, 2023, employees of **Unified School District No. 428 Great Bend, Kansas** were covered by the District's medical self-insurance plan. The District offers three plans to choose from, which include a $750 or $4,000 deductible. The premiums contributed by the employee and District are depicted in the table below. The difference in premiums is paid by the employee through authorized payroll withholdings.

Plan Type	Deductible	District Responsibility	Employee Responsibility	Total Premium
Single	$ 750	$ 608	$ 32	$ 640
Single	4,000	470	-	470
Employee + Spouse/Children	750	608	484	1,092
Employee + Spouse/Children	4,000	608	218	826
Family	750	608	608	1,216
Family	4,000	608	332	940

Claims were paid by a third-party administrator acting on behalf of the District. The administration contract between the District and the third-party administration is renewable annually and administration fees are included in the contractual provisions. The District was protected against unanticipated catastrophic individual loss or aggregate loss by stop loss coverage carried through QBE Accident & Health Insurance. Stop loss coverage was in effect for individual claims exceeding $95,000 for specific claims and $60,000 for aggregating specific claims.

Self-Insurance Liability		**2022-2023**
Beginning of Fiscal Year Liability	$	**438,984**
Claims and Changes in Estimates		**3,996,349**
Claim Payments		**(4,055,037)**
End of Fiscal Year Liability	$	**380,296**
Assets Available To Pay Claims At June 30	$	**1,831,262**

NOTE 9 – DEFERRED COMPENSATION PLAN

Unified School District No. 428 Great Bend, Kansas sponsors a deferred compensation plan under Internal Revenue Code Section 403(b). Permanent and part-time employees are eligible to participate under the plan. The employee is responsible for the amount of deferred compensation to be contributed. The District is not required to make any contributions.

NOTE 10 – DEFINED BENEFIT PENSION PLAN

General Information about the Pension Plan

Plan Description
Unified School District No. 428 Great Bend, Kansas 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 S 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 the Death and Disability Program) was 14.20% and 13.33%, respectively, for the fiscal year ended June 30, 2022. The actuarially determined employer contribution rate and the statutory contribution rate was 13.88% and 13.11%, respectively, for the fiscal year ended June 30, 2023.

Senate Substitute for House Bill 2052 authorized the delay of $64.1 million in fiscal year 2017 contributions. These contributions were set up as a long-term receivable. Payment is scheduled to be

made in a series of twenty annual payments of $6.4 million dollars per year beginning in fiscal year 2018. Senate Substitute for House Bill 2002 authorized the delay of $194.0 million in fiscal year 2019 contributions. Payment is scheduled to be made in a series of twenty annual payments of $19.4 million starting in fiscal year 2020.

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

The 2021 Legislature passed House Bill 2405, which authorizes the State of Kansas to issue bonds with net proceeds of $500 million to fund a portion of the School Group 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 $3,955,062 for the year ended June 30, 2023.

Net Pension Liability

At June 30, 2023, the District's proportionate share of the collective net pension liability reported by KPERS was $36,488,467. 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 June 30, 2021, which was rolled forward to June 30, 2022. The District's proportion of the net pension liability was based on the ratio of the District's contributions to KPERS, relative to the total employer and non-employer contributions of the State/School subgroup within KPERS for the fiscal year ended June 30, 2022. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

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

NOTE 11 – EARLY RETIREMENT BENEFITS

The District will annually invest $500 for certified staff (prorated for part-time) in a defined contribution 403(b) plan. Full vesting occurs after the fifteenth year of employment at the District. Currently, employed certified teachers who are eligible to retire during the first 11 years of the plan may opt for the District's current enrollment benefits (health insurance benefit, social security bridge, and payment for accrued sick leave or the amount in that person's defined contribution fund). The District contributed $141,000 to the

plan from forfeited funds for the year ended June 30, 2023 on behalf of 282 participants. This amount also includes administration fees.

NOTE 12 – OTHER POST EMPLOYMENT BENEFITS

As provided by K.S.A. 12-5040, **Unified School District No. 428 Great Bend, Kansas** allows retirees to participate in the group health insurance plan. The District pays a portion of the premium equal to the amount paid by the District before the employee retired for each retiree and each retiree is responsible for the balance.
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.

The District provides post-employment benefit options for health care and social security bridge payments for eligible early retirees. To be eligible for these payments, the early certified employee retiree shall have 10 years of consecutive employment in the District immediately preceding the year of early retirement and shall have accrued a minimum of 85 KPERS points. Beginning with early retirement, but not before the retiree's 60th birthday, the retiree will be eligible for a full single membership in the District's health insurance plan beginning October 1st of the year of retirement. This District benefit will terminate at age 65 at which time the retiree will go on Plan 65. The early retiree is also eligible for social security bridge payment(s) beginning at the age of 60 and terminating at age 62. If retiring at age 60, the amount would be 20% of the last contracted salary, which does not include supplemental compensation. The District paid $2,248 for retirement bridge payments and $87,687 for retirees' health insurance benefits for the year ended June 30, 2023. Approximately 17 employees participated in the retirement bridge and/or health insurance benefits. Any remaining subsidy to retirees due to the plan's level premium structure has not been quantified in this financial statement.

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 13 – COMPENSATED ABSENCES

Vacation

Classified Employees – Full-time employees receive vacation ranging from 60 to 120 hours per year determined by their length of employment with the District. First year employees are prorated per the classified handbook. Vacation cannot be accrued from year to year.

Years Worked	Amount Earned
Full Employment Year 1	60 hours
Employment Years 2 through 4	80 hours
Employment Years 5 through 7	96 hours
Employment Years 8 or more	120 hours

Sick Leave

Classified Employees - Contracted classified personnel are eligible for sick leave benefits at the rate of eight hours per month or pro-rated for employees working less than full-time for each month of employment. Food service personnel, teacher assistants, special education paraprofessionals, and part-time secretaries may choose to use two of the current year credited sick leave days as personal leave, based on the employee's contracted hours per day. Sick leave may be accumulated to a maximum of 720 hours for classified personnel who are contracted for a minimum of 260 hours per

year. Classified employees will be paid for additional hours beyond 720 hours of sick leave at the daily rate stated in the Certified Employees' Agreement divided by eight times the number of eligible sick leave hours. The overage is paid annually at $50 with the July payroll. Classified employees will be compensated for unused sick leave upon retirement from the District when in compliance with the retirement eligibility established by the Kansas Public Employees Retirement System. Compensation will be at the rate of $25 for each day of unused leave.

Personal Leave
Certified Employees - Subject to certain limitations, a certified employee will be paid full salary for days absent due to personal leave, personal illness or quarantine of the employee or a member of his/her immediate family. A certified employee shall be entitled to 12 days each year for personal leave without loss of pay. At the end of the year, certified employees may sell any unused days of their 12 personal days at the rate of $50. A certified employee shall be permitted to accumulate benefits to 90 days. Employees working more than 9 months shall have 1 additional day per year per additional month employed with a maximum accumulation of 90 days. Certified employees will be compensated for unused leave upon retirement from the District when in compliance with the retirement eligibility established by the Kansas Public Employees Retirement System. Compensation will be at the rate of $25 for each day of unused leave.

NOTE 14 – LONG-TERM DEBT

Lease Obligations
The District has entered into lease agreements for equipment. The leases contain a fiscal funding clause.

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

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
Finance Leases									
2018 Copiers	5%	2018	$ 140,319	2023	$ 33,441	-	30,804	**2,637**	972
2019 Copiers	5%	2019	70,955	2024	31,728	-	14,818	**16,910**	1,250
2020 Copiers	5%	2020	52,726	2025	35,748	-	10,389	**25,359**	1,551
2021 Copiers	5%	2021	5,352	2026	4,468	-	1,012	**3,456**	200
2022 Copiers	5%	2022	12,453	2027	12,270	-	2,258	**10,012**	562
Barton Community College- Pool	0%	7/1/2015	100,000	6/30/2027	50,000	-	10,000	**40,000**	-
Enterprise Fleet Management	Various	3/3/2023	188,833	3/3/2026	-	188,833	3,757	**185,076**	2,064
Total Contractual Indebtedness					$ 167,655	188,833	73,038	**283,450**	6,599

Current maturities of long-term debt and interest for the next four years as follows:

	YEAR				
	2024	2025	2026	2027	**Total**
Principal					
Finance Leases					
2018 Copiers	$ 2,637	-	-	-	**2,637**
2019 Copiers	15,576	1,334	-	-	**16,910**
2020 Copiers	10,920	11,479	2,960	-	**25,359**
2021 Copiers	1,063	1,118	1,175	100	**3,456**
2022 Copiers	2,373	2,495	2,622	2,522	**10,012**
Barton Community College- Pool	10,000	10,000	10,000	10,000	**40,000**
Enterprise Fleet Management	62,563	62,563	59,950	-	**185,076**
Total Principal	**105,132**	**88,989**	**76,707**	**12,622**	**283,450**
Interest					
Finance Leases					
2018 Copiers	11	-	-	-	**11**
2019 Copiers	492	6	-	-	**498**
2020 Copiers	1,020	461	25	-	**1,506**
2021 Copiers	149	94	37	1	**281**
2022 Copiers	447	325	198	63	**1,033**
Barton Community College- Pool	-	-	-	-	**-**
Enterprise Fleet Management	20,991	20,991	20,148	-	**62,130**
Total Interest	**23,110**	**21,877**	**20,408**	**64**	**65,459**
Total Principal and Interest	$ **128,242**	**110,866**	**97,115**	**12,686**	**348,909**

UNIFIED SCHOOL DISTRICT NO. 428 GREAT BEND, KANSAS

Regulatory-Required Supplementary Information

Schedule 1

UNIFIED SCHOOL DISTRICT NO. 428 GREAT BEND, 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	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	**Expenditures Chargeable to Current Year**	Variance Over (Under)
Governmental Type Funds						
General Funds						
General Fund	$ 22,274,639	(180,222)	221,136	22,315,553	**22,315,553**	-
Supplemental General Fund	6,988,827	(25,270)	-	6,963,557	**6,963,557**	-
Special Purpose Funds						
4 Year Old at Risk Fund	242,300	-	-	242,300	**165,463**	(76,837)
K-12 at Risk Fund	6,077,554	-	-	6,077,554	**5,956,797**	(120,757)
Bilingual Education Fund	832,408	-	-	832,408	**831,182**	(1,226)
Capital Outlay Fund	11,396,980	-	-	11,396,980	**8,782,818**	(2,614,162)
Driver Training Fund	134,307	-	-	134,307	**60,069**	(74,238)
Food Service Fund	3,152,203	-	-	3,152,203	**3,150,047**	(2,156)
Professional Development Fund	317,878	-	-	317,878	**208,098**	(109,780)
Parent Education Fund	92,614	-	-	92,614	**92,609**	(5)
Summer School Fund	23,725	-	-	23,725	**-**	(23,725)
Special Education Fund	3,974,609	-	-	3,974,609	**3,743,465**	(231,144)
Vocational Education Fund	820,000	-	-	820,000	**817,833**	(2,167)
Coop Special Education Fund	8,139,571	-	-	8,139,571	**6,489,164**	(1,650,407)
KPERS Retirement Contributions Fund	4,222,016	-	-	4,222,016	**3,955,062**	(266,954)
Grants Fund	421,608	-	-	421,608	**142,771**	(278,837)
Recreation Commission General Fund	1,683,200	-	-	1,683,200	**1,518,048**	(165,152)
Recreation Commission Employee Benefits Fund	396,300	-	-	396,300	**335,272**	(61,028)
Bond and Interest Fund						
Bond and Interest Fund	-	-	-	-	**-**	-

UNIFIED SCHOOL DISTRICT NO. 428 GREAT BEND, 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)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Mineral Severance Tax	$ 3,928	**7,823**	-	7,823
State Aid				
Equalization Aid	18,871,292	**19,720,464**	19,807,344	(86,880)
Special Education Aid	2,432,105	**2,366,130**	2,467,295	(101,165)
Other State Aid	12,600	**10,742**	-	10,742
Federal Aid	120	**-**	-	-
Reimbursed Expenses	202,546	**210,394**	-	210,394
Total Receipts	21,522,591	**22,315,553**	22,274,639	40,914
Expenditures				
Instruction	3,720,722	**3,922,932**	5,694,356	(1,771,424)
Student Support Services	710,548	**452,288**	721,000	(268,712)
Instructional Support Staff	476,496	**541,887**	487,000	54,887
General Administration	960,370	**1,107,515**	984,000	123,515
School Administration	2,037,220	**1,999,561**	2,079,000	(79,439)
Central Services	293,581	**427,659**	340,250	87,409
Operations and Maintenance	3,200,739	**3,407,171**	3,288,500	118,671
Student Transportation Services	432,044	**509,519**	448,500	61,019
Other Support Services	102,304	**109,422**	106,040	3,382
Transfers Out	9,588,567	**9,837,599**	8,125,993	1,711,606
Adjustment to Comply With Legal Max	-	**-**	(180,222)	180,222
Legal General Fund Budget	21,522,591	**22,315,553**	22,094,417	221,136
(a) Adjustment for Qualifying Budget Credits	-	**-**	221,136	(221,136)
Total Expenditures	21,522,591	**22,315,553**	22,315,553	-
Receipts Over (Under) Expenditures	-	**-**		
Unencumbered Cash - Beginning	-	**-**		
Unencumbered Cash - Ending	$ -	**-**		

(a) Adjustment for Qualifying Budget Credits

Other State Aid Over Amount Budgeted	$ 10,742
Reimbursed Expenses Over Amount Budgeted	210,394
Total	$ 221,136

UNIFIED SCHOOL DISTRICT NO. 428 GREAT BEND, 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)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	$ 2,296,115	**2,290,522**	2,507,076	(216,554)
Delinquent Tax	42,597	**70,363**	35,743	34,620
Motor Vehicle Tax	351,269	**355,299**	248,004	107,295
Recreational Vehicle Tax	95	**119**	3,970	(3,851)
Federal Aid	97,002	**-**	-	-
State Equalization Aid	3,932,249	**4,183,705**	4,198,887	(15,182)
Total Receipts	6,719,327	**6,900,008**	6,993,680	(93,672)
Expenditures				
Instruction	4,903,795	**4,668,123**	5,322,263	(654,140)
General Administration	3,148	**-**	3,500	(3,500)
Operations and Maintenance	2,295	**381,994**	2,500	379,494
Transfers Out	1,825,591	**1,913,440**	1,660,564	252,876
Adjustment to Comply With Legal Max	-	**-**	(25,270)	25,270
Total Expenditures	6,734,829	**6,963,557**	6,963,557	-
Receipts Over (Under) Expenditures	(15,502)	**(63,549)**		
Unencumbered Cash - Beginning	313,267	**297,765**		
Unencumbered Cash - Ending	$ 297,765	**234,216**		

UNIFIED SCHOOL DISTRICT NO. 428 GREAT BEND, KANSAS
4 Year Old 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				
Transfers In	$ 9,544	**245,463**	242,300	3,163
Expenditures				
Instruction	-	**135,722**	172,300	(36,578)
Student Support Services	9,544	**-**	70,000	(70,000)
School Administration	-	**29,741**	-	29,741
Total Expenditures	9,544	**165,463**	242,300	(76,837)
Receipts Over (Under) Expenditures	-	**80,000**		
Unencumbered Cash - Beginning	-	**-**		
Unencumbered Cash - Ending	$ -	**80,000**		

UNIFIED SCHOOL DISTRICT NO. 428 GREAT BEND, KANSAS
K-12 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				
Transfers In	$ 5,187,404	**5,856,797**	5,577,554	279,243
Expenditures				
Instruction	5,262,404	**5,956,797**	6,077,554	(120,757)
Receipts Over (Under) Expenditures	(75,000)	**(100,000)**		
Unencumbered Cash - Beginning	575,000	**500,000**		
Unencumbered Cash - Ending	$ 500,000	**400,000**		

UNIFIED SCHOOL DISTRICT NO. 428 GREAT BEND, KANSAS
Bilingual Education Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

		Prior Year Actual	Current Year **Actual**	Current Year Budget	Current Year Variance Over (Under)
Receipts					
Transfers In	$	674,379	**831,182**	732,408	98,774
Expenditures					
Instruction		674,379	**831,182**	832,408	(1,226)
Receipts Over (Under) Expenditures		-	**-**		
Unencumbered Cash - Beginning		100,000	**100,000**		
Unencumbered Cash - Ending	$	100,000	**100,000**		

UNIFIED SCHOOL DISTRICT NO. 428 GREAT BEND, 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)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	$ 1,023,555	**1,314,625**	1,295,315	19,310
Delinquent Tax	19,509	**33,662**	15,925	17,737
Motor Vehicle Tax	176,355	**155,735**	108,790	46,945
Recreational Vehicle Tax	80	**52**	1,742	(1,690)
Federal Aid	-	**87,811**	-	87,811
State Aid	598,554	**801,497**	803,813	(2,316)
Interest Income	27,288	**294,198**	-	294,198
Other Income	112,181	**97,062**	-	97,062
Transfers In	1,178,652	**264,143**	-	264,143
Total Receipts	3,136,174	**3,048,785**	2,225,585	823,200
Expenditures				
Instruction	430,614	**142,149**	1,496,980	(1,354,831)
General Administration	176,702	**38,215**	500,000	(461,785)
Operations and Maintenance	-	**25,900**	500,000	(474,100)
Student Transportation	611,600	**6,112**	1,000,000	(993,888)
Land Improvement	54,525	**4,570,464**	1,600,000	2,970,464
Architectural and Engineering Services	77,993	**356,543**	150,000	206,543
New Building Acquisition and Construction	1,548,729	**1,308,177**	3,000,000	(1,691,823)
Site Improvement	102,668	**2,264,010**	150,000	2,114,010
Building Improvements	270,330	**71,248**	3,000,000	(2,928,752)
District Roof Maintenance	21,205	**-**	-	-
Total Expenditures	3,294,366	**8,782,818**	11,396,980	(2,614,162)
Receipts Over (Under) Expenditures	(158,192)	**(5,734,033)**		
Unencumbered Cash - Beginning	9,612,770	**9,471,736**		
Prior Year Cancelled Encumbrances	17,158	**-**		
Unencumbered Cash - Ending	$ 9,471,736	**3,737,703**		

UNIFIED SCHOOL DISTRICT NO. 428 GREAT BEND, 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				
State Aid	$ 25,986	**27,860**	26,865	995
Fees	-	**48,359**	-	48,359
Total Receipts	25,986	**76,219**	26,865	49,354
Expenditures				
Instruction	46,565	**57,410**	131,807	(74,397)
Operations and Maintenance	702	**2,659**	2,500	159
Total Expenditures	47,267	**60,069**	134,307	(74,238)
Receipts Over (Under) Expenditures	(21,281)	**16,150**		
Unencumbered Cash - Beginning	128,723	**107,442**		
Unencumbered Cash - Ending	$ 107,442	**123,592**		

UNIFIED SCHOOL DISTRICT NO. 428 GREAT BEND, 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				
State Aid	$ 16,638	**17,805**	12,228	5,577
Federal Aid	2,316,770	**1,979,345**	1,325,779	653,566
Lunch Receipts				
Students	82,354	**375,056**	219,733	155,323
Adults	27,660	**34,830**	17,317	17,513
Summer Lunch	379	**458**	-	458
Other Income	54,899	**59,906**	-	59,906
Reimbursed Expenses	12,186	**8,187**	-	8,187
Total Receipts	2,510,886	**2,475,587**	1,575,057	900,530
Expenditures				
Operations and Maintenance	1,540	**3,485**	1,021,203	(1,017,718)
Other Support Services	14,055	**10,808**	-	10,808
Food Service Operation	2,022,671	**3,135,754**	2,131,000	1,004,754
Total Expenditures	2,038,266	**3,150,047**	3,152,203	(2,156)
Receipts Over (Under) Expenditures	472,620	**(674,460)**		
Unencumbered Cash - Beginning	1,104,527	**1,577,147**		
Unencumbered Cash - Ending	$ 1,577,147	**902,687**		

UNIFIED SCHOOL DISTRICT NO. 428 GREAT BEND, 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				
Reimbursed Expenses	$ 5,356	**2,417**	-	2,417
Other State Aid	-	**22,142**	26,250	(4,108)
Transfers In	-	**9,665**	-	9,665
Total Receipts	5,356	**34,224**	26,250	7,974
Expenditures				
Instructional Support Staff	125,522	**186,150**	317,878	(131,728)
General Administration	13,207	**21,948**	-	21,948
Total Expenditures	138,729	**208,098**	317,878	(109,780)
Receipts Over (Under) Expenditures	(133,373)	**(173,874)**		
Unencumbered Cash - Beginning	425,000	**291,627**		
Unencumbered Cash - Ending	$ 291,627	**117,753**		

UNIFIED SCHOOL DISTRICT NO. 428 GREAT BEND, KANSAS
Parent 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				
State Aid	$ 50,935	**50,614**	50,614	-
Transfers In	35,691	**41,995**	42,000	(5)
Reimbursements	3,046	**-**	-	-
Total Receipts	89,672	**92,609**	92,614	(5)
Expenditures				
Student Support Services	89,672	**92,609**	92,614	(5)
Receipts Over (Under) Expenditures	-	**-**		
Unencumbered Cash - Beginning	-	**-**		
Unencumbered Cash - Ending	$ -	**-**		

UNIFIED SCHOOL DISTRICT NO. 428 GREAT BEND, KANSAS
Summer School 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	$	-	**-**	-	-
Expenditures					
Instruction		-	**-**	23,725	(23,725)
Receipts Over (Under) Expenditures		-	**-**		
Unencumbered Cash - Beginning		23,724	**23,724**		
Unencumbered Cash - Ending	$	23,724	**23,724**		

UNIFIED SCHOOL DISTRICT NO. 428 GREAT BEND, 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				
Other Income	$ 53	**-**	-	-
Transfers In	3,629,379	**3,572,817**	2,492,295	1,080,522
Total Receipts	3,629,432	**3,572,817**	2,492,295	1,080,522
Expenditures				
Instruction	3,595,860	**3,572,817**	3,673,981	(101,164)
Student Transportation Services	152,249	**170,648**	300,628	(129,980)
Total Expenditures	3,748,109	**3,743,465**	3,974,609	(231,144)
Receipts Over (Under) Expenditures	(118,677)	**(170,648)**		
Unencumbered Cash - Beginning	1,618,677	**1,500,000**		
Unencumbered Cash - Ending	$ 1,500,000	**1,329,352**		

UNIFIED SCHOOL DISTRICT NO. 428 GREAT BEND, KANSAS
Vocational 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				
Transfers In	$ 699,109	**797,833**	700,000	97,833
Expenditures				
Instruction	746,796	**810,986**	809,995	991
Instructional Support Services	3,986	**2,737**	5,005	(2,268)
Operations and Maintenance	3,327	**4,110**	5,000	(890)
Total Expenditures	754,109	**817,833**	820,000	(2,167)
Receipts Over (Under) Expenditures	(55,000)	**(20,000)**		
Unencumbered Cash - Beginning	175,000	**120,000**		
Unencumbered Cash - Ending	$ 120,000	**100,000**		

Schedule 2-14

UNIFIED SCHOOL DISTRICT NO. 428 GREAT BEND, 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)

		Prior Year Actual	**Current Year Actual**
Receipts	$	-	**-**
Expenditures		-	**-**
Receipts Over (Under) Expenditures		-	**-**
Unencumbered Cash - Beginning		2,406,789	**2,429,576**
Prior Year Cancelled Encumbrances		22,787	**-**
Unencumbered Cash - Ending	$	2,429,576	**2,429,576**

UNIFIED SCHOOL DISTRICT NO. 428 GREAT BEND, KANSAS
Textbook and Student Material 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)

		Prior Year Actual	**Current Year Actual**
Receipts			
Fees	$	95,269	**97,455**
Commissions		1,148	**9,053**
Other Income		13,911	**23,988**
Reimbursements		-	**5,017**
Transfers In		-	**131,144**
Total Receipts		110,328	**266,657**
Expenditures			
Instruction		508,577	**556,911**
Instructional Support Staff		9,991	**1,506**
Total Expenditures		518,568	**558,417**
Receipts Over (Under) Expenditures		(408,240)	**(291,760)**
Unencumbered Cash - Beginning		1,000,000	**591,760**
Unencumbered Cash - Ending	$	591,760	**300,000**

UNIFIED SCHOOL DISTRICT NO. 428 GREAT BEND, KANSAS
Coop 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				
Federal Aid	$ -	**-**	1,150,000	(1,150,000)
Medicaid Payments	396,759	**522,045**	40,000	482,045
Payments From Participating Districts	5,782,715	**5,868,273**	6,000,000	(131,727)
Other Income	77,446	**82,392**	80,000	2,392
Total Receipts	6,256,920	**6,472,710**	7,270,000	(797,290)
Expenditures				
Instruction	5,344,886	**5,588,997**	7,292,821	(1,703,824)
Student Support Services	302,657	**474,539**	315,250	159,289
Instructional Support Staff	8,810	**7,270**	10,000	(2,730)
General Administration	435,337	**332,666**	462,000	(129,334)
Operations and Maintenance	58,271	**70,365**	59,500	10,865
Student Transportation Services	91,054	**15,327**	-	15,327
Total Expenditures	6,241,015	**6,489,164**	8,139,571	(1,650,407)
Receipts Over (Under) Expenditures	15,905	**(16,454)**		
Unencumbered Cash - Beginning	1,191,051	**1,206,956**		
Unencumbered Cash - Ending	$ 1,206,956	**1,190,502**		

UNIFIED SCHOOL DISTRICT NO. 428 GREAT BEND, KANSAS
Parent Teacher Resource Room 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)

		Prior Year Actual	**Current Year Actual**
Receipts			
Revenue From Local Sources	$	5,489	**6,776**
Expenditures			
Instructional Support Staff		2,855	**941**
General Administration		166	**92**
Community Service Operations		2,468	**5,743**
Total Expenditures		5,489	**6,776**
Receipts Over (Under) Expenditures		-	**-**
Unencumbered Cash - Beginning		-	**-**
Unencumbered Cash - Ending	$	-	**-**

UNIFIED SCHOOL DISTRICT NO. 428 GREAT BEND, KANSAS
KPERS Retirement Contributions 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	$ 3,909,274	**3,955,062**	4,222,016	(266,954)
Expenditures				
Instruction	2,775,586	**2,808,094**	3,000,000	(191,906)
Student Support Services	215,010	**217,528**	267,016	(49,488)
Instructional Support Services	58,639	**59,326**	60,000	(674)
General Administration	195,464	**197,753**	200,000	(2,247)
School Administration	234,556	**237,304**	240,000	(2,696)
Operations and Maintenance	234,556	**237,304**	250,000	(12,696)
Student Transportation Services	78,185	**79,101**	80,000	(899)
Food Operations Services	117,278	**118,652**	125,000	(6,348)
Total Expenditures	3,909,274	**3,955,062**	4,222,016	(266,954)
Receipts Over (Under) Expenditures	-	**-**		
Unencumbered Cash - Beginning	-	**-**		
Unencumbered Cash - Ending	$ -	**-**		

UNIFIED SCHOOL DISTRICT NO. 428 GREAT BEND, KANSAS
Title I, Part A Improving the Academic Achievement of Disadvantaged 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)

		Prior Year Actual	**Current Year Actual**
Receipts			
Federal Aid	$	782,272	**624,700**
Expenditures			
Instruction		394,982	**110,273**
Instructional Support Services		300,241	**563,902**
General Administration		61,647	**67,106**
School Administration		16,301	**-**
Indirect Costs		9,101	**8,200**
Total Expenditures		782,272	**749,481**
Receipts Over (Under) Expenditures		-	**(124,781)**
Unencumbered Cash - Beginning		-	**-**
Unencumbered Cash - Ending	$	-	**(124,781)**

UNIFIED SCHOOL DISTRICT NO. 428 GREAT BEND, KANSAS
Title I, Part C Migrant Education 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)

		Prior Year Actual	**Current Year Actual**
Receipts			
Federal Aid	$	72,000	**68,250**
Reimbursements		100	**-**
Total Receipts		72,100	**68,250**
Expenditures			
Instruction		36,985	**33,152**
Student Support Services		27,890	**28,602**
General Administration		7,225	**6,496**
Total Expenditures		72,100	**68,250**
Receipts Over (Under) Expenditures		-	**-**
Unencumbered Cash - Beginning		-	**-**
Unencumbered Cash - Ending	$	-	**-**

UNIFIED SCHOOL DISTRICT NO. 428 GREAT BEND, KANSAS
Title II, Part A Teacher Quality 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)

		Prior Year Actual	**Current Year Actual**
Receipts			
Federal Aid	$	118,547	**110,441**
Expenditures			
Instruction		119,632	**110,441**
Receipts Over (Under) Expenditures		(1,085)	**-**
Unencumbered Cash - Beginning		-	**-**
Prior Year Cancelled Encumbrances		1,085	**-**
Unencumbered Cash - Ending	$	-	**-**

UNIFIED SCHOOL DISTRICT NO. 428 GREAT BEND, KANSAS
Title III, Part A English Language 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)

		Prior Year Actual	**Current Year Actual**
Receipts			
Federal Aid	$	49,879	**47,322**
Expenditures			
Instruction		49,879	**47,322**
Receipts Over (Under) Expenditures		-	**-**
Unencumbered Cash - Beginning		-	**-**
Unencumbered Cash - Ending	$	-	**-**

UNIFIED SCHOOL DISTRICT NO. 428 GREAT BEND, KANSAS
Title IV, Part A Student Support and Academic Enrichment 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)

		Prior Year Actual	**Current Year Actual**
Receipts			
Federal Aid	$	47,591	**48,861**
Reimbursements		219	**1,418**
Total Receipts		47,810	**50,279**
Expenditures			
Instruction		47,810	**50,279**
Receipts Over (Under) Expenditures		-	**-**
Unencumbered Cash - Beginning		-	**-**
Unencumbered Cash - Ending	$	-	**-**

UNIFIED SCHOOL DISTRICT NO. 428 GREAT BEND, KANSAS
Title VI-B 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)

		Prior Year Actual	**Current Year Actual**
Receipts			
Federal Aid	$	1,131,498	**908,450**
Expenditures			
Instruction		1,034,881	**868,166**
Special Area Administration Services		-	**112,756**
Total Expenditures		1,034,881	**980,922**
Receipts Over (Under) Expenditures		96,617	**(72,472)**
Unencumbered Cash - Beginning		(427,816)	**(331,199)**
Unencumbered Cash - Ending	$	(331,199)	**(403,671)**

UNIFIED SCHOOL DISTRICT NO. 428 GREAT BEND, KANSAS
Early Childhood 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)

		Prior Year Actual	**Current Year Actual**
Receipts			
Federal Aid	$	38,650	**45,000**
Expenditures			
Instruction		43,650	**45,000**
Receipts Over (Under) Expenditures		(5,000)	**-**
Unencumbered Cash - Beginning		-	**(5,000)**
Unencumbered Cash - Ending	$	(5,000)	**(5,000)**

UNIFIED SCHOOL DISTRICT NO. 428 GREAT BEND, KANSAS
Carl Perkins 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)

		Prior Year Actual	**Current Year Actual**
Receipts			
Federal Aid	$	42,353	**42,286**
Expenditures			
Instruction		28,188	**28,599**
Instructional Support Staff		14,165	**8,897**
Equipment		-	**5,990**
Total Expenditures		42,353	**43,486**
Receipts Over (Under) Expenditures		-	**(1,200)**
Unencumbered Cash - Beginning		-	**-**
Unencumbered Cash - Ending	$	-	**(1,200)**

UNIFIED SCHOOL DISTRICT NO. 428 GREAT BEND, KANSAS
Education Foundation 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)

		Prior Year Actual	**Current Year Actual**
Receipts			
Revenue From Local Sources	$	17,909	**22,394**
Expenditures			
Instruction		17,909	**22,394**
Receipts Over (Under) Expenditures		-	**-**
Unencumbered Cash - Beginning		-	**-**
Unencumbered Cash - Ending	$	-	-

UNIFIED SCHOOL DISTRICT NO. 428 GREAT BEND, KANSAS
Targeted Improvement Plan 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)

		Prior Year Actual	**Current Year Actual**
Receipts			
State Aid	$	-	**171,705**
Federal Aid		39,231	**73,334**
Total Receipts		39,231	**245,039**
Expenditures			
Instruction		34,231	**259,881**
Instructional Support Services		5,000	**11,454**
Student Support Services		-	**28,446**
School Administration		-	**62,701**
Operations and Maintenance		-	**20,160**
Total Expenditures		39,231	**382,642**
Receipts Over (Under) Expenditures		-	**(137,603)**
Unencumbered Cash - Beginning		-	**-**
Unencumbered Cash - Ending	$	-	**(137,603)**

UNIFIED SCHOOL DISTRICT NO. 428 GREAT BEND, KANSAS
ESSER 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)

		Prior Year Actual	**Current Year Actual**
Receipts			
Federal Aid	$	165,464	**-**
Expenditures		-	**-**
Receipts Over (Under) Expenditures		165,464	**-**
Unencumbered Cash - Beginning		(165,464)	**-**
Unencumbered Cash - Ending	$	-	**-**

UNIFIED SCHOOL DISTRICT NO. 428 GREAT BEND, KANSAS
ESSER II 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)

		Prior Year Actual	**Current Year Actual**
Receipts			
Federal Aid	$	1,429,250	**1,228,157**
Expenditures			
Instruction		876,148	**436,141**
Student Support Services		40,527	**-**
Instructional Support Staff		273,021	**-**
Operations and Maintenance		17,221	**-**
Total Expenditures		1,206,917	**436,141**
Receipts Over (Under) Expenditures		222,333	**792,016**
Unencumbered Cash - Beginning		(1,014,349)	**(792,016)**
Unencumbered Cash - Ending	$	(792,016)	**-**

UNIFIED SCHOOL DISTRICT NO. 428 GREAT BEND, KANSAS
ESSER III 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)

	Prior Year Actual	**Current Year Actual**
Receipts		
Federal Aid	$ -	**844,500**
Expenditures		
Instruction	-	**534,548**
Student Support Services	-	**58,590**
Instructional Support Staff	-	**237,504**
Operations and Maintenance	-	**185**
Other Support Services	-	**316,878**
Total Expenditures	-	**1,147,705**
Receipts Over (Under) Expenditures	-	**(303,205)**
Unencumbered Cash - Beginning	-	**-**
Unencumbered Cash - Ending	$ -	**(303,205)**

UNIFIED SCHOOL DISTRICT NO. 428 GREAT BEND, KANSAS
ESSER Special Education 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)

		Prior Year Actual	**Current Year Actual**
Receipts			
Federal Aid	$	39,375	-
Payments From Participating Districts		13,034	-
Total Receipts		52,409	-
Expenditures			
Instruction		30,409	-
Receipts Over (Under) Expenditures		22,000	-
Unencumbered Cash - Beginning		(22,000)	-
Unencumbered Cash - Ending	$	-	-

UNIFIED SCHOOL DISTRICT NO. 428 GREAT BEND, KANSAS
ESSER II Special Education 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)

		Prior Year Actual	**Current Year Actual**
Receipts			
Federal Aid	$	-	**64,000**
Payments From Participating Districts		27,870	**13,638**
Total Receipts		27,870	**77,638**
Expenditures			
Instruction		58,355	**58,685**
Receipts Over (Under) Expenditures		(30,485)	**18,953**
Unencumbered Cash - Beginning		-	**(30,485)**
Unencumbered Cash - Ending	$	(30,485)	**(11,532)**

UNIFIED SCHOOL DISTRICT NO. 428 GREAT BEND, KANSAS
ARP Homeless Children and Youth 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)

		Prior Year Actual	**Current Year Actual**
Receipts			
Federal Aid	$	-	**8,789**
Expenditures			
Instruction		-	**8,789**
Receipts Over (Under) Expenditures		-	**-**
Unencumbered Cash - Beginning		-	**-**
Unencumbered Cash - Ending	$	-	**-**

UNIFIED SCHOOL DISTRICT NO. 428 GREAT BEND, KANSAS
KDHE COVID Testing 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)

		Prior Year Actual	**Current Year Actual**
Receipts			
Federal Aid	$	46,005	**299**
Expenditures			
Student Support Services		46,304	**-**
Receipts Over (Under) Expenditures		(299)	**299**
Unencumbered Cash - Beginning		-	**(299)**
Unencumbered Cash - Ending	$	(299)	**-**

UNIFIED SCHOOL DISTRICT NO. 428 GREAT BEND, KANSAS
Grants 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	$ 9,000	**-**	171,705	(171,705)
Federal Aid	9,000	**-**	171,705	(171,705)
Donations	186,811	**141,217**	-	141,217
Total Receipts	204,811	**141,217**	343,410	(202,193)
Expenditures				
Instruction	195,855	**142,771**	372,732	(229,961)
Student Support Services	18,000	**-**	48,876	(48,876)
Total Expenditures	213,855	**142,771**	421,608	(278,837)
Receipts Over (Under) Expenditures	(9,044)	**(1,554)**		
Unencumbered Cash - Beginning	87,243	**78,199**		
Unencumbered Cash - Ending	$ 78,199	**76,645**		

UNIFIED SCHOOL DISTRICT NO. 428 GREAT BEND, KANSAS
Recreation Commission 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)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	$ 1,097,651	**1,316,331**	1,299,633	16,698
Delinquent Tax	20,062	**34,392**	17,101	17,291
Motor Vehicle Tax	171,871	**167,325**	116,635	50,690
Recreational Vehicle Tax	37	**-**	1,867	(1,867)
Other Revenue	-	**-**	250,000	(250,000)
Total Receipts	1,289,621	**1,518,048**	1,685,236	(167,188)
Expenditures				
Appropriations	1,289,621	**1,518,048**	1,683,200	(165,152)
Receipts Over (Under) Expenditures	-	**-**		
Unencumbered Cash - Beginning	-	**-**		
Unencumbered Cash - Ending	$ -	**-**		

UNIFIED SCHOOL DISTRICT NO. 428 GREAT BEND, KANSAS
Recreation Commission Employee Benefits 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 Revenues				
Ad Valorem Tax	$ 272,890	**289,150**	285,831	3,319
Delinquent Tax	4,311	**8,021**	4,274	3,747
Motor Vehicle Tax	36,829	**38,101**	26,359	11,742
Recreational Vehicle Tax	8	**-**	421	(421)
Other Revenue	-	**-**	85,000	(85,000)
Total Receipts	314,038	**335,272**	401,885	(66,613)
Expenditures				
Appropriations	314,038	**335,272**	396,300	(61,028)
Receipts Over (Under) Expenditures	-	**-**		
Unencumbered Cash - Beginning	-	**-**		
Unencumbered Cash - Ending	$ -	**-**		

UNIFIED SCHOOL DISTRICT NO. 428 GREAT BEND, KANSAS
Bond and Interest Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	$ -	**19**	-	19
Delinquent Tax	1,092	**(463)**	-	(463)
Motor Vehicle Tax	27	**-**	-	-
Total Receipts	1,119	**(444)**	-	(444)
Expenditures				
Return of Overpayment	3,526	**-**	-	-
Receipts Over (Under) Expenditures	(2,407)	**(444)**		
Unencumbered Cash - Beginning	1,279,355	**1,276,948**		
Unencumbered Cash - Ending	$ 1,276,948	**1,276,504**		

UNIFIED SCHOOL DISTRICT NO. 428 GREAT BEND, KANSAS
Special 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)

		Prior Year Actual	**Current Year Actual**
Receipts			
Premiums	$	3,544,818	**3,576,369**
Interest Income		4,080	**26,247**
Reimbursements		220,774	**202,621**
Total Receipts		3,769,672	**3,805,237**
Expenditures			
Insurance - Self Insured		4,597,093	**5,137,901**
Receipts Over (Under) Expenditures		(827,421)	**(1,332,664)**
Unencumbered Cash - Beginning		3,611,051	**2,783,630**
Unencumbered Cash - Ending	$	2,783,630	**1,450,966**

UNIFIED SCHOOL DISTRICT NO. 428 GREAT BEND, KANSAS
Agency Funds
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended June 30, 2023

	Beginning Cash Balance	Receipts	Disbursements	**Ending Cash Balance**
High School				
Art Fund	$ 1,526	46	-	**1,572**
Ag Metals	-	3,877	3,877	**-**
Graphics	571	44	-	**615**
Drama Club	656	4,863	5,194	**325**
Future Business Leaders of America	8,597	135	1,147	**7,585**
Educators Rising	2,063	144	10	**2,197**
Future Farmers of America	4,120	4,693	2,260	**6,553**
Future Farmers of America Scholarship Fund	4,336	-	-	**4,336**
El Sol Dancers	400	232	526	**106**
Jobs for America's Graduates	303	-	46	**257**
Kayettes	6,571	45,678	48,104	**4,145**
Kays Club	2,336	260	164	**2,432**
National Honor Society	1,585	1,333	1,491	**1,427**
Panther Paw Shoppe	1,806	-	1,615	**191**
GBHS Paw Shop	5,361	5,817	6,646	**4,532**
Presidents' Club	222	-	-	**222**
RAK	-	1,251	-	**1,251**
Robotics Club	2,727	3,014	3,262	**2,479**
World Language Club	3,230	-	-	**3,230**
STUCO	2,263	1,000	93	**3,170**
Vocational Technology Club	10,122	22	2,028	**8,116**
Class of 2024	2,400	7,195	4,210	**5,385**
Class of 2023	1,665	20	434	**1,251**
Total High School	62,860	79,624	81,107	**61,377**
Middle School				
Student Council	1,774	1,420	1,620	**1,574**
Music Club	116	130	94	**152**
Art Club	883	-	73	**810**
Miscellaneous	107	1,561	1,668	**-**
Yearbook	5,444	5,589	10,045	**988**
Total Middle School	8,324	8,700	13,500	**3,524**
Total	$ 71,184	88,324	94,607	**64,901**

UNIFIED SCHOOL DISTRICT NO. 428 GREAT BEND, 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	Expenditures	**Ending Unencumbered Cash Balance**	Add Encumbrances and Accounts Payable	**Ending Cash Balance**
Gate Receipts							
High School							
Athletics	$ 44,217	-	434,437	441,378	**37,276**	14,734	**52,010**
Athletic Meal Money	1,058	-	22,725	23,783	**-**	-	**-**
Total Gate Receipts	45,275	-	457,162	465,161	**37,276**	14,734	**52,010**
School Projects							
High School							
Forensics	3,339	-	2,084	3,312	**2,111**	-	**2,111**
Theatre	1,815	-	4,742	4,878	**1,679**	-	**1,679**
Student Recognition	3,166	-	765	2,350	**1,581**	-	**1,581**
RHOREA	5,358	-	28,222	24,873	**8,707**	-	**8,707**
Vocal Music	7,906	-	147,154	149,907	**5,153**	-	**5,153**
Instrumental Music	10,337	-	9,789	8,064	**12,062**	-	**12,062**
Strings	3,634	-	18,191	18,571	**3,254**	-	**3,254**
Other	5,442	-	31,382	28,903	**7,921**	-	**7,921**
GBHS Cares	2,368	-	1,086	1,663	**1,791**	-	**1,791**
Scholars Bowl	1,008	-	-	-	**1,008**	-	**1,008**
Total High School	44,373	-	243,415	242,521	**45,267**	-	**45,267**
Middle School							
Enrollment	55	-	3,010	3,061	**4**	-	**4**
Concessions	21,740	-	32,369	27,252	**26,857**	-	**26,857**
Agendas/Lost Locks	96	-	-	-	**96**	-	**96**
ID Replacement	3,302	-	2,288	2,590	**3,000**	-	**3,000**
Student Rewards	977	-	-	782	**195**	-	**195**
Lost Library Books/Textbooks	68	-	85	153	**-**	-	**-**
Chromebook Repairs	40	-	1,503	1,543	**-**	-	**-**
GBMS Booster Club Dues	-	-	640	640	**-**	-	**-**
MIM/WIH	5	-	1,685	1,690	**-**	-	**-**
Technology Fees	5	-	-	5	**-**	-	**-**
Athletics	84	-	61	-	**145**	-	**145**
Total Middle School	26,372	-	41,641	37,716	**30,297**	-	**30,297**
Total School Projects	70,745	-	285,056	280,237	**75,564**	-	**75,564**
Total District Activity Funds	$ 116,020	-	742,218	745,398	**112,840**	14,734	**127,574**

UNIFIED SCHOOL DISTRICT NO. 428 GREAT BEND, KANSAS

Single Audit Information

INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

To the Board of Education
Unified School District No. 428 Great Bend, Kansas
Great Bend, Kansas

We have audited, in accordance with the auditing standards generally accepted in the United States of America, the *Kansas Municipal Audit and Accounting Guide* and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statement of **Unified School District No. 428 Great Bend, Kansas**, as of and for the year ended June 30, 2023, and the related notes to the financial statement, and have issued our report thereon dated January 8, 2024. The report on the audited financial statement was adverse because it was not presented in conformity with accounting principles generally accepted in the United States of America; however, it was unqualified as presented on a prescribed basis of accounting that demonstrates compliance with the cash basis and budget laws of the State of Kansas, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statement, we considered **Unified School District No. 428 Great Bend, Kansas'** internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of **Unified School District No. 428 Great Bend, Kansas'** internal control. Accordingly, we do not express an opinion on the effectiveness of **Unified School District No. 428 Great Bend, Kansas'** internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the District's financial statement will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether **Unified School District No. 428 Great Bend, Kansas'** financial statement is free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could

have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of This Report

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



ADAMSBROWN, LLC
Certified Public Accountants
Great Bend, Kansas

January 8, 2024

INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

To the Board of Education
Unified School District No. 428 Great Bend, Kansas
Great Bend, Kansas

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited **Unified School District No. 428 Great Bend, Kansas'** compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of **Unified School District No. 428 Great Bend, Kansas'** major federal programs for the year ended June 30, 2023. **Unified School District No. 428 Great Bend, Kansas'** major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, **Unified School District No. 428 Great Bend, Kansas** complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2023.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements*, *Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of **Unified School District No. 428 Great Bend, Kansas** and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of **Unified School District No. 428 Great Bend, Kansas'** compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to **Unified School District No. 428 Great Bend, Kansas'** federal programs.

Auditors' Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on **Unified School District No. 428 Great Bend, Kansas'** compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about **Unified School District No. 428 Great Bend, Kansas'** compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.

- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding **Unified School District No. 428 Great Bend, Kansas'** compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.

- Obtain an understanding of **Unified School District No. 428 Great Bend, Kansas'** internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of **Unified School District No. 428 Great Bend, Kansas'** internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control over Compliance

Our consideration of internal control over compliance was for the limited purpose described in the Auditors' Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, as discussed below, we did identify certain deficiencies in internal control over compliance that we consider to be significant deficiencies.

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not

be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as items 2023-001 and 2023-002, to be significant deficiencies.

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

Government Auditing Standards requires the auditor to perform limited procedures on **Unified School District No. 428 Great Bend, Kansas'** response to the internal control over compliance findings identified in our audit described in the accompanying schedule of findings and questioned costs. **Unified School District No. 428 Great Bend, Kansas'** response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

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

Adams Brown, LLC

ADAMSBROWN, LLC
Certified Public Accountants
Great Bend, Kansas

January 8, 2024

UNIFIED SCHOOL DISTRICT NO. 428 GREAT BEND, KANSAS
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2023

Federal Grantor/ Pass-through Grantor/ Program Title	Federal Assistance Listing Number	Agency or Pass-through Number	Total Federal Expenditures
U.S. Department of Agriculture			
Passed through Kansas Department of Education			
Child Nutrition Cluster			
School Breakfast Program	10.553	D0428	$ 270,078
National School Lunch Program	10.555	D0428	1,272,499
Summer Food Service Program for Children	10.559	D0428	289,780
Fresh Fruit and Vegetable Program	10.582	D0428	89,975
Total Child Nutrition Cluster			1,922,332
Child and Adult Care Food Program (CACFP)	10.558	D0428	57,013
Total U.S. Department of Agriculture			1,979,345
U.S. Department of Health and Human Services			
Passed Through Kansas Department of Education			
Temporary Assistance for Needy Families	93.558	D0428	171,705
U.S. Department of Homeland Security			
Passed Through Kansas State Emergency Management Division			
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	N/A	87,811
U.S. Department of Education			
Passed Through Kansas Department of Education			
Special Education Cluster (IDEA)			
Special Education Grants to States	84.027	D0428	1,018,191
Special Education Preschool Grants	84.173	D0428	45,000
Total Special Education Cluster (IDEA)			1,063,191
COVID-19 Funding - Education Stabilization Fund			
Elementary and Secondary School Emergency Relief Fund	84.425D	D0428	481,188
American Rescue Plan - Elementary and Secondary School Emergency Relief (ARP ESSER)	84.425U	D0428	1,142,593
American Rescue Plan - Homeless Children and Youth (ARP-HCY)	84.425W	D0428	8,789
Total Education Stabilization Fund			1,632,570
Title I Grants to Local Educational Agencies	84.010	D0428	726,874
Migrant Education State Grant Program	84.011	D0428	66,542
Career and Technical Education - Basic Grants to States	84.048	D0428	32,792
English Language Acquisition State Grants	84.365	D0428	27,833
Supporting Effective Instruction State Grants	84.367	D0428	98,824
Student Support and Academic Enrichment Program	84.424	D0428	37,601
Total U.S. Department of Education			3,686,227
Total Expenditures of Federal Awards			**$ 5,925,088**

Note - There were no awards made to subrecipients for the year ended June 30, 2023.

See accompanying notes to schedule of expenditures of federal awards.

UNIFIED SCHOOL DISTRICT NO. 428 GREAT BEND, KANSAS
Notes to Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2023

NOTE 1 – BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards includes the federal grant activity of **Unified School District No. 428 Great Bend, Kansas**, and is presented on the basis of accounting that demonstrates compliance with the regulatory basis of accounting of the State of Kansas, which is a comprehensive basis of accounting other than generally accepted accounting principles. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

NOTE 2 – INDIRECT COST RATE

The District has elected not to use the 10% de minimis cost rate allowed under Section 200.414(f) of the Uniform Guidance.

NOTE 3 – OTHER EXPENDITURES

The District did not receive any federal awards in the form of noncash assistance, insurance, loans, or loan guarantees, and incurred no expenditures in relation thereof for the year ended June 30, 2023.

UNIFIED SCHOOL DISTRICT NO. 428 GREAT BEND, KANSAS
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2023

SECTION I - SUMMARY OF AUDITORS' RESULTS

FINANCIAL STATEMENTS

Type of auditors' report issued on whether the financial statements were prepared in accordance with a special purpose framework that is not in compliance with GAAP. Unmodified

Internal control over financial reporting:

- Material weakness identified? ____ Yes __X__ No
- Significant deficiency identified? ____ Yes __X__ None reported
- Noncompliance material to financial statements noted? ____ Yes __X__ No

FEDERAL AWARDS

Internal control over major programs:

- Material weakness identified? ____ Yes __X__ No
- Significant deficiency identified? __X__ Yes ____ None reported

Type of auditors' report issued on compliance for major programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR section 200.516(a) of the Uniform ____ Yes __X__ No

Identification of major programs:

Assistance Listing Number	Name of Federal Program
	Special Education Cluster (IDEA)
84.027	Special Education Grants to States
84.173	Special Education Preschool Grants
	Education Stabilization Fund
84.425D	Elementary and Secondary School Emergency Relief Fund
84.425U	American Rescue Plan - Elementary and Secondary School Emergency Relief (ARP ESSER)
84.425W	American Rescue Plan - Homeless Children and Youth (ARP-HCY)
	Child Nutrition Cluster
10.553	School Breakfast Program
10.555	National School Lunch Program
10.559	Summer Food Service Program for Children
10.582	Fresh Fruit and Vegetable Program

Dollar threshold used to distinguish between Type A and Type B programs: $ 750,000

Auditee qualified as low-risk auditee? ____ Yes __X__ No

SECTION II – FINANCIAL STATEMENT FINDINGS

None noted in current year.

SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

SIGNIFICANT DEFICIENCIES

2023-001 – Child Nutrition Cluster – Allowable Activities and Costs/Cost Principles and Reporting

Criteria or specific requirement
Reimbursement for meals served is determined by applying the applicable meals times rates formula.

Condition
During testing of the sponsor claim reimbursement reports, it was found that the District submitted inaccurate meal counts on two monthly reports.

Context
For one of the incorrect monthly claims, the snack count reported was too low by three meals. For the other incorrect monthly claim, the breakfast count reported was too high by one meal, and the lunch count was too low by ten meals. These errors resulted in an under-reimbursement of $50. Total estimated under-reimbursement is $153.

Cause
Physical meal counts taken for the Summer Food Service Program and Afterschool Snack Program were incorrectly totaled.

Effect
Inaccurate meal counts were submitted to the State and reimbursed.

Recommendation
We recommend that the District review its controls related to monthly reimbursement requests for the Child Nutrition Cluster in order to ensure that accurate meal counts are submitted.

Views of responsible officials
See Corrective Action Plan.

2023-002 – Child Nutrition Cluster – Special Tests and Provisions - Verification

Criteria or specific requirement
By November 15th of each school year, Districts must verify the current free and reduced price eligibility of households selected from a sample of applications that they have approved for free and reduced price meals.

Condition
Of the six households selected for testing of verification compliance, two were found to have been incorrectly calculated as being eligible for reduced price meals.

Context
Based upon their application, one household was initially eligible for free meals, but, due to verification procedures, it was determined that they would need to be moved to reduced price meals. The other household's application determined that they were eligible for reduced price meals, and the verification procedures supported that determination. However, testing revealed that both should have been moved to paid status. Reduced price meals received by the two households during the year amounted to $1,191. Total estimated questioned costs amount to $1,787.

Cause
Errors were made during the calculation of household income.

Effect
Two households received reduced price meals during the school year when they should have paid for those meals.

Recommendation
We recommend that the District review its controls related to verification in order to ensure that only eligible households receive free or reduced price meals.

Views of responsible officials
See Corrective Action Plan.

Summary Schedule of Prior Audit Findings
For the Year Ended June 30, 2023

SECTION II – FINANCIAL STATEMENT FINDINGS

No matters noted for the year ended June 30, 2022.

SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

Significant Deficiency

2022-001 – Child Nutrition Cluster – Allowable Activities and Costs/Cost Principles

Condition
The District submitted inaccurate meal counts for reimbursement.

Recommendation
We recommend that the District review its controls related to monthly reimbursement requests for the Child Nutrition Cluster in order to ensure that accurate meal counts are submitted.

Corrective Actions
The School District has resubmitted the December 2021 meal count claims, which has been approved by KSDE. As of August 2022, paper meal count sheets are no longer being used to account for meals, and the Food Service Program is once again using their POS eTrition for meal counting, which will reduce the number of errors on meal claims. During the year, steps when preparing to submit meal claims were as follows:

1. Managers at each school ensure meal counts on their 9-A & 9-B excel forms match their eTrition meal counts.
2. The Production Records Secretary double check that the 9-A & 9-B excel forms that were turned in match the meal counts in eTrition.
3. The Director inputs the claims based off of the 9-A & 9-B excel forms.
4. The Director has the Office Manager double check that the claims were input into KN-Claim correctly before the Director makes the final submission.

Status
Ongoing issue. See finding 2023-001.