RAWLINS COUNTY UNIFIED SCHOOL DISTRICT NO. 105
ATWOOD, KANSAS

Primary Government Financial Statement
With Independent Auditors' Report

For the Year Ended June 30, 2023

RAWLINS COUNTY UNIFIED SCHOOL DISTRICT NO. 105 ATWOOD, KANSAS
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INDEPENDENT AUDITORS' REPORT

To the Board of Education
Rawlins County Unified School District No. 105 Atwood, Kansas
Atwood, Kansas

Adverse and Unmodified Opinions

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of **Rawlins County Unified School District No. 105 Atwood, 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) and the *Kansas Municipal Audit and Accounting Guide*. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statement section of 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 will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statement.

In performing an audit in accordance with GAAS, we:

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

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

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures – actual and budget, individual fund schedules of regulatory basis receipts 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 December 20, 2022, 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/accountsreports/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.

Adams Brown, LLC

ADAMSBROWN, LLC
Certified Public Accountants
Colby, Kansas

December 13, 2023

RAWLINS COUNTY UNIFIED SCHOOL DISTRICT NO. 105 ATWOOD, 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	$ -	-	3,494,880	3,494,880	**-**	-	**-**
Supplemental General Fund	82,136	286	1,097,556	1,085,113	**94,865**	-	**94,865**
Special Purpose Funds							
Capital Outlay Fund	511,773	2,758	457,287	439,499	**532,319**	88,156	**620,475**
Bilingual Fund	2,662	-	29,300	27,860	**4,102**	-	**4,102**
Driver Training Fund	8,138	-	5,140	6,197	**7,081**	-	**7,081**
Food Service Fund	59,208	-	379,510	377,739	**60,979**	-	**60,979**
Professional Development Fund	14,745	-	12,414	15,172	**11,987**	-	**11,987**
Special Education Fund	187,971	-	573,868	575,059	**186,780**	-	**186,780**
Technology Education Fund	5,561	-	21,770	24,259	**3,072**	2,237	**5,309**
Vocational Education Fund	156,325	-	189,393	177,749	**167,969**	-	**167,969**
KPERS Special Retirement Contribution Fund	-	-	404,655	404,655	**-**	-	**-**
At Risk (K-12) Fund	101,038	-	514,515	481,091	**134,462**	-	**134,462**
Contingency Reserve Fund	160,000	-	-	-	**160,000**	-	**160,000**
Textbook Rental Fund	65,886	378	13,791	15,708	**64,347**	3,405	**67,752**
Recreation Commission Fund	-	-	96,610	96,610	**-**	-	**-**
Title IV Fund	-	-	13,984	13,984	**-**	-	**-**
Title I Low Income Fund	(2,155)	-	80,537	78,341	**41**	-	**41**
Migrant Fund	820	-	-	-	**820**	-	**820**
Title II Improving Teacher Quality Fund	-	-	11,564	11,564	**-**	-	**-**
Grants Fund	637	-	10,558	3,497	**7,698**	-	**7,698**
REAP Grant Fund	-	-	27,833	27,833	**-**	-	**-**
ESSER II Fund	(4,610)	-	4,363	11,597	**(11,844)**	-	**(11,844)**
ESSER III Fund	-	-	-	233,405	**(233,405)**	12,398	**(221,007)**
District Activity Funds	36,041	-	56,421	49,736	**42,726**	-	**42,726**
Trust Funds							
Melvin Bray Scholarship Fund	37,414	-	-	-	**37,414**	-	**37,414**
Friends of USD No. 105 Fund	20,514	-	23,061	25,829	**17,746**	-	**17,746**
Total Primary Government (Excluding Agency Funds)	$ 1,444,104	3,422	7,519,010	7,677,377	**1,289,159**	106,196	**1,395,355**

Composition of Cash	Checking Accounts	$ **1,462,357**
	Cash On Hand	**50**
	Total Cash	**1,462,407**
	Agency Funds per Schedule 3	**(67,052)**
	Total Primary Government (Excluding Agency Funds)	$ **1,395,355**

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

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Rawlins County Unified School District No. 105 Atwood, 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.

Atwood Summer Recreation Commission

The District's 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. Unaudited 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.

Trust Fund – fund used to report assets held in trust for the benefit of the municipal financial reporting entity (i.e. pension funds, investment trust funds, private purpose trust funds which benefit the municipal reporting entity, scholarship funds, etc.).

Agency Fund – 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: Technology Education Fund, Contingency Reserve Fund, Textbook Rental Fund, Title IV Fund, Title I Low Income Fund, Migrant Fund, Title II Improving Teacher Quality Fund, REAP Grant Fund, ESSER II Fund, ESSER III 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

Rawlins County Unified School District No. 105 Atwood, 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 $1,462,407 and the bank balance was $1,881,034. The bank balance was held by one bank resulting in a concentration of credit risk. Of the bank balance, $250,000 was covered by federal depository insurance and $1,631,034 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**. Rawlins County Unified School District No. 105 Atwood, Kansas**' interfund transfers and regulatory authority for the year ended June 30, 2023 were as follows:

From	To	Regulatory Authority		Amount
General Fund	At Risk (K-12) Fund	K.S.A. 72-5167	$	387,195
General Fund	Special Education Fund	K.S.A. 72-5167		275,311
General Fund	Food Service Fund	K.S.A. 72-5167		77,847
Supplemental General Fund	At Risk (K-12) Fund	K.S.A. 72-5143		113,384
Supplemental General Fund	Special Education Fund	K.S.A. 72-5143		286,512
Supplemental General Fund	Food Service Fund	K.S.A. 72-5143		30,000
Supplemental General Fund	Technology Education Fund	K.S.A. 72-5143		10,000
Supplemental General Fund	Bilingual Fund	K.S.A. 72-5143		29,300
Supplemental General Fund	Professional Development Fund	K.S.A. 72-5143		10,000
Supplemental General Fund	Vocational Education Fund	K.S.A. 72-5143		180,000

NOTE 5 – LITIGATION

Rawlins County Unified School District No. 105 Atwood, 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

Rawlins County Unified School District No. 105 Atwood, Kansas is exposed to various risks of loss related to torts; damage to and destruction of assets; business interruptions; errors and omissions; employee injuries and illnesses; natural disasters; and employee health, dental and accident benefits. 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 Risk Management Services, a public entity risk pool currently operating as a common risk management and insurance program for 116 participating members.

The District pays an annual premium to Kansas Association of School Boards Risk Management Services for its workers' compensation insurance coverage. The agreement to participate provides that the Kansas Association of School Boards Risk Management Services will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of $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 Risk Management Services' management.

The District carries commercial insurance coverage for claims arising from matters other than related to employee health benefits. 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

Rawlins County Unified School District No. 105 Atwood, 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 – DEFERRED COMPENSATION PLAN

Rawlins County Unified School District No. 105 Atwood, 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 9– DEFINED BENEFIT PENSION PLAN

General Information about the Pension Plan

Plan Description
Rawlins County Unified School District No. 105 Atwood, 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 $404,655 for the year ended June 30, 2023.

Net Pension Liability

At June 30, 2022, the District's proportionate share of the collective net pension liability reported by KPERS was $3,694,963. The net pension liability was measured as of June 30, 2022 , and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2021, which was rolled forward to June 30, 2022. The District's proportion of the net pension liability was based on the ratio of the District's contributions to KPERS, relative to the total employer and non-employer contributions of the State/School subgroup within KPERS for the fiscal year ended June 30, 2022. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

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

NOTE 10 – OTHER POST EMPLOYMENT BENEFITS

As provided by K.S.A. 12-5040, **Rawlins County Unified School District No. 105 Atwood, Kansas** allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the District is subsidizing the retirees because each participant is charged a level of premium regardless of age. However, the cost of this subsidy has not been quantified in this financial statement.

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the District makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured.

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 11 – TERMINATION BENEFITS

Rawlins County Unified School District No. 105 Atwood, Kansas provides an early retirement program for certain eligible employees. An employee is eligible for early retirement based on the following guidelines.

Age 60 – 64:

a. Has 20 years of teaching credit in Kansas public schools or 20 years of service credit recognized by the Kansas Public Employees Retirement System (KPERS).
b. Is currently a full-time professional employee of the school district for 10 or more years of employment service with the District, with credit for years of experience in USD 318 and USD 317.
c. Is not more than 65 years of age on July 1 of the year that early retirement benefits would begin.

Age 55 – 59:

a. Is currently a full-time professional employee of the school district for 25 or more years of employment services with USD 105, USD 318 and USD 317 and is at least 55 years of age but less than 60 years of age on July 1 of the year early retirement benefits begin.

Eligibility, as summarized above, will be determined by the Board of Education. An employee applying for early retirement shall have the responsibility to provide all facts and information necessary to prove eligibility for early retirement and to determine benefits to be paid.

Early Retirement Benefits: A yearly payment of $7,000 will be put into a 403(b) plan account in the teacher's name in September following the teacher's retirement, and the teacher's account shall receive equal payments each year until the year the teacher reaches age 65 on or before August 31st. The total benefit placed into a teacher's account is $35,000 or $7,000 per year, whichever is the least.

An employee age 60 to 64 inclusive will receive the full amount of the stipend if they have 20 years of service in USD 105, USD 318, and USD 317, 80% of the stipend with 15 years of service in USD 105, USD 318, and USD 317, and 60% of the stipend with 10 years of service in USD 105, USD 318, and USD 317 as a certified employee.

An employee age 55 to 59 inclusive must have at least 25 years of employment service with USD 105, USD 318, and USD 317 as a certified employee.

Those eligible under this program may receive benefits for up to five years. Payments to retired employees under this plan were $7,000 for the year ended June 30, 2023. The potential liability cannot be determined at this time since the benefits are based on the current wages earned by the employees as of their date of retirement.

NOTE 12 – COMPENSATED ABSENCES

Sick Leave
The District's policy with regards to sick leave allows for the vesting of $36 for each unused day of sick leave up to 90 days for certified employees leaving service who have 10 years or more of continuous service with the District. The District's policy with regards to sick leave allows for vesting of $36 for each unused day of sick leave (up to 90 days) for classified employees leaving service who have 10 years or more of continuous service with the District.

Note 13 – CONTINGENCIES

On June 5, 2023, the District experienced a fire at the high school. As of September 28, 2023, insurance estimates the total loss to be $10,642,008. A claim has been filed in the amount of $9,414,706. The remaining $1,227,302 of estimated costs will be the District's responsibility once the construction is complete. A bond issuance may be necessary in a subsequent year to cover the costs of this loss. The actual amount the District will be liable for is contingent on the final construction costs to replace the loss.

NOTE 14 – LONG-TERM DEBT

Rawlins County Unified School District No. 105 Atwood, Kansas has the following type of long-term debt.

Finance Lease Obligations

The District entered into a lease agreement with Eakes, Inc. on September 1, 2018, for used copiers for $30,165. The agreement includes an option to purchase at the expiration of the lease term. The lease contains a fiscal funding clause.

The District entered into a lease agreement with Eakes, Inc. on August 17, 2022, for used copiers for $112,761. The agreement includes an option to purchase at the expiration of the lease term. The lease contains 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 Lease									
Eakes, Inc.	0.00%	9/1/2018	$ 30,165	9/1/2023	$ 1,257	-	1,257	**-**	-
Eakes, Inc.	0.00%	8/17/2022	112,761	8/17/2027	-	112,761	20,673	**92,088**	-
Total Contractual Indebtedness					$ **1,257**	**112,761**	**21,930**	**92,088**	**-**

Current maturities of long-term debt and interest through maturity are as follows:

	Year					
	2024	2025	2026	2027	2028	**Total**
Principal						
Finance Lease	$ 22,552	22,552	22,552	22,552	1,880	**92,088**

RAWLINS COUNTY UNIFIED SCHOOL DISTRICT NO. 105 ATWOOD, KANSAS

Regulatory-Required Supplementary Information

Schedule 1

RAWLINS COUNTY UNIFIED SCHOOL DISTRICT NO. 105 ATWOOD, 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	$ 3,538,549	(44,583)	914	3,494,880	**3,494,880**	-
Supplemental General Fund	1,110,517	-	-	1,110,517	**1,085,113**	(25,404)
Special Purpose Funds						
Capital Outlay Fund	683,500	-	-	683,500	**439,499**	(244,001)
Bilingual Fund	30,000	-	-	30,000	**27,860**	(2,140)
Driver Training Fund	13,200	-	-	13,200	**6,197**	(7,003)
Food Service Fund	379,000	-	-	379,000	**377,739**	(1,261)
Professional Development Fund	18,000	-	-	18,000	**15,172**	(2,828)
Special Education Fund	690,000	-	-	690,000	**575,059**	(114,941)
Vocational Education Fund	249,000	-	-	249,000	**177,749**	(71,251)
KPERS Special Retirement Contribution Fund	425,464	-	-	425,464	**404,655**	(20,809)
At Risk (K-12) Fund	507,000	-	-	507,000	**481,091**	(25,909)
Recreation Commission Fund	160,000	-	-	160,000	**96,610**	(63,390)
Grants Fund	54,645	-	-	54,645	**3,497**	(51,148)

RAWLINS COUNTY UNIFIED SCHOOL DISTRICT NO. 105 ATWOOD, 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	$ 6,725	**10,469**	-	10,469
Intergovernmental Revenues				
Equalization Aid	3,090,015	**3,208,186**	3,204,048	4,138
Special Education Aid	291,580	**275,311**	334,500	(59,189)
Other State Aid	2,575	**914**	-	914
Total Receipts	3,390,895	**3,494,880**	3,538,548	(43,668)
Expenditures				
Instruction	1,588,815	**1,618,610**	1,675,263	(56,653)
Instructional Support Services	163,575	**168,169**	173,500	(5,331)
General Administration	257,182	**325,021**	156,770	168,251
School Administration	220,068	**156,555**	316,250	(159,695)
Operation and Maintenance	323,545	**338,284**	266,500	71,784
Student Transportation Services	186,930	**147,888**	185,600	(37,712)
Other Supplemental Services	295	**-**	43,500	(43,500)
Transfers Out	650,485	**740,353**	721,166	19,187
Adjustment to Comply with Legal Max	-	**-**	(44,583)	44,583
Legal General Fund Budget	3,390,895	**3,494,880**	3,493,966	914
(a) Adjustment for Qualifying Budget Credit	-	**-**	914	(914)
Total Expenditures	3,390,895	**3,494,880**	3,494,880	-
Receipts Over (Under) Expenditures	-	**-**		
Unencumbered Cash - Beginning	-	**-**		
Unencumbered Cash - Ending	$ -	**-**		

(a) Adjustment for Qualifying Budget Credit

Other State Aid Over Amount Budgeted	$ 914

RAWLINS COUNTY UNIFIED SCHOOL DISTRICT NO. 105 ATWOOD, 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	$ 914,094	**990,991**	1,068,780	(77,789)
Motor Vehicle Tax	61,417	**62,105**	63,774	(1,669)
Delinquent Tax	5,181	**8,557**	9,623	(1,066)
Recreational Vehicle Tax	1,315	**1,586**	1,286	300
Intergovernmental Revenues				
State Aid	27,541	**16,991**	16,991	-
Miscellaneous	12,776	**17,326**	13,000	4,326
Total Receipts	1,022,324	**1,097,556**	1,173,454	(75,898)
Expenditures				
Instruction	135,874	**122,262**	86,000	36,262
Student Support Services	7,848	**1,978**	77,000	(75,022)
Instructional Support Services	32,222	**12,344**	39,500	(27,156)
General Administration	25,877	**25,904**	53,000	(27,096)
School Administration	19,115	**31,366**	-	31,366
Operations and Maintenance	121,543	**181,780**	137,500	44,280
Student Transportation Services	46,769	**50,283**	54,000	(3,717)
Transfers Out	674,099	**659,196**	663,517	(4,321)
Total Expenditures	1,063,347	**1,085,113**	1,110,517	(25,404)
Receipts Over (Under) Expenditures	(41,023)	**12,443**		
Unencumbered Cash - Beginning	123,159	**82,136**		
Prior Year Cancelled Encumbrances	-	**286**		
Unencumbered Cash - Ending	$ 82,136	**94,865**		

RAWLINS COUNTY UNIFIED SCHOOL DISTRICT NO. 105 ATWOOD, 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	$ 411,103	**407,886**	517,407	(109,521)
Delinquent Tax	2,208	**3,691**	4,187	(496)
Motor Vehicle Tax	23,914	**26,989**	27,718	(729)
Recreation Vehicle Tax	564	**690**	558	132
Interest	881	**886**	8,000	(7,114)
Miscellaneous	38,850	**17,145**	-	17,145
Total Receipts	477,520	**457,287**	557,870	(100,583)
Expenditures				
Instruction	74,206	**14,330**	142,000	(127,670)
Operations and Maintenance	137,649	**224,729**	191,500	33,229
Student Transportation Services	40,505	**37,411**	50,000	(12,589)
Facility Acquisition and Construction	181,169	**163,029**	300,000	(136,971)
Total Expenditures	433,529	**439,499**	683,500	(244,001)
Receipts Over (Under) Expenditures	43,991	**17,788**		
Unencumbered Cash - Beginning	461,282	**511,773**		
Prior Year Cancelled Encumbrances	6,500	**2,758**		
Unencumbered Cash - Ending	$ 511,773	**532,319**		

RAWLINS COUNTY UNIFIED SCHOOL DISTRICT NO. 105 ATWOOD, KANSAS
Bilingual 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	$ 15,000	**29,300**	30,000	(700)
Expenditures				
Instruction	15,256	**27,860**	30,000	(2,140)
Receipts Over (Under) Expenditures	(256)	**1,440**		
Unencumbered Cash - Beginning	2,918	**2,662**		
Unencumbered Cash - Ending	$ 2,662	**4,102**		

RAWLINS COUNTY UNIFIED SCHOOL DISTRICT NO. 105 ATWOOD, 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				
Intergovernmental Revenues				
State Aid	$ -	**3,640**	3,375	265
Other Revenue From Local Sources	2,063	**1,500**	-	1,500
Transfers In	-	**-**	15,000	(15,000)
Total Receipts	2,063	**5,140**	18,375	(13,235)
Expenditures				
Operation & Maintenance	-	**-**	4,000	(4,000)
Instruction	7,354	**6,197**	9,200	(3,003)
Total Expenditures	7,354	**6,197**	13,200	(7,003)
Receipts Over (Under) Expenditures	(5,291)	**(1,057)**		
Unencumbered Cash - Beginning	13,429	**8,138**		
Unencumbered Cash - Ending	$ 8,138	**7,081**		

RAWLINS COUNTY UNIFIED SCHOOL DISTRICT NO. 105 ATWOOD, 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				
Intergovernmental Revenues				
State Aid	$ 2,142	**2,111**	1,980	131
Federal Aid	282,235	**170,207**	199,715	(29,508)
Charges for Services	3,678	**80,635**	9,600	71,035
Other Revenue from Local Sources	12,962	**18,710**	81,750	(63,040)
Transfers In	40,044	**107,847**	50,000	57,847
Total Receipts	341,061	**379,510**	343,045	36,465
Expenditures				
Food Service Operation	326,843	**377,739**	379,000	(1,261)
Receipts Over (Under) Expenditures	14,218	**1,771**		
Unencumbered Cash - Beginning	44,990	**59,208**		
Unencumbered Cash - Ending	$ 59,208	**60,979**		

RAWLINS COUNTY UNIFIED SCHOOL DISTRICT NO. 105 ATWOOD, 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				
Intergovernmental Revenues				
State Aid	$ -	**2,414**	1,500	914
Transfers In	7,000	**10,000**	10,000	-
Total Receipts	7,000	**12,414**	11,500	914
Expenditures				
Instructional Support Services	6,305	**15,172**	18,000	(2,828)
Receipts Over (Under) Expenditures	695	**(2,758)**		
Unencumbered Cash - Beginning	14,050	**14,745**		
Unencumbered Cash - Ending	$ 14,745	**11,987**		

RAWLINS COUNTY UNIFIED SCHOOL DISTRICT NO. 105 ATWOOD, 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				
Intergovernmental Revenues				
Federal Aid	$ -	**-**	4,149	(4,149)
Other Revenue from Local Sources	8,459	**12,045**	10,000	2,045
Transfers In	606,580	**561,823**	608,017	(46,194)
Total Receipts	615,039	**573,868**	622,166	(48,298)
Expenditures				
Instruction	580,447	**575,059**	690,000	(114,941)
Receipts Over (Under) Expenditures	34,592	**(1,191)**		
Unencumbered Cash - Beginning	153,379	**187,971**		
Unencumbered Cash - Ending	$ 187,971	**186,780**		

RAWLINS COUNTY UNIFIED SCHOOL DISTRICT NO. 105 ATWOOD, KANSAS
Technology 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			
Fees	$	10,954	**11,770**
Transfers In		-	**10,000**
Total Receipts		10,954	**21,770**
Expenditures			
Instruction		7,600	**24,259**
Receipts Over (Under) Expenditures		3,354	**(2,489)**
Unencumbered Cash - Beginning		2,207	**5,561**
Unencumbered Cash - Ending	$	5,561	**3,072**

RAWLINS COUNTY UNIFIED SCHOOL DISTRICT NO. 105 ATWOOD, 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)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts				
Intergovernmental Revenues				
Federal Aid	$ -	**-**	3,500	(3,500)
Interest	-	**-**	5,000	(5,000)
Transfers In	183,000	**180,000**	175,000	5,000
Miscellaneous Income	17,595	**9,393**	10,000	(607)
Total Receipts	200,595	**189,393**	193,500	(4,107)
Expenditures				
Instruction	185,173	**177,749**	242,000	(64,251)
Operations and Maintenance	-	**-**	7,000	(7,000)
Total Expenditures	185,173	**177,749**	249,000	(71,251)
Receipts Over (Under) Expenditures	15,422	**11,644**		
Unencumbered Cash - Beginning	140,903	**156,325**		
Unencumbered Cash - Ending	$ 156,325	**167,969**		

RAWLINS COUNTY UNIFIED SCHOOL DISTRICT NO. 105 ATWOOD, KANSAS
KPERS Special Retirement Contribution Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts				
Intergovernmental Revenues				
State Aid	$ 386,785	**404,655**	425,464	(20,809)
Expenditures				
Instruction	6,085	**3,482**	133,464	(129,982)
Student Support	12,031	**15,239**	15,000	239
Instructional Support	-	**-**	10,000	(10,000)
General Administration	16,834	**18,925**	18,000	925
School Administration	35,427	**33,036**	38,000	(4,964)
Operations and Maintenance	18,993	**23,157**	22,000	1,157
Student Transportation	13,453	**13,497**	16,000	(2,503)
Other Support Services	273,395	**285,356**	158,000	127,356
Food Service	10,567	**11,963**	15,000	(3,037)
Total Expenditures	386,785	**404,655**	425,464	(20,809)
Receipts Over (Under) Expenditures	-	**-**		
Unencumbered Cash - Beginning	-	**-**		
Unencumbered Cash - Ending	$ -	**-**		

RAWLINS COUNTY UNIFIED SCHOOL DISTRICT NO. 105 ATWOOD, KANSAS
At Risk (K-12) Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Transfers In	$ 428,897	**500,579**	471,666	28,913
Reimbursed Expense	300	**13,936**	-	13,936
Total Receipts	429,197	**514,515**	471,666	42,849
Expenditures				
Instruction	413,493	**481,091**	507,000	(25,909)
Receipts Over (Under) Expenditures	15,704	**33,424**		
Unencumbered Cash - Beginning	85,334	**101,038**		
Unencumbered Cash - Ending	$ 101,038	**134,462**		

RAWLINS COUNTY UNIFIED SCHOOL DISTRICT NO. 105 ATWOOD, 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			
Transfers In	$	9,112	**-**
Expenditures		-	**-**
Receipts Over (Under) Expenditures		9,112	**-**
Unencumbered Cash - Beginning		140,000	**160,000**
Prior Year Cancelled Encumbrances		10,888	**-**
Unencumbered Cash - Ending	$	160,000	**160,000**

RAWLINS COUNTY UNIFIED SCHOOL DISTRICT NO. 105 ATWOOD, KANSAS
Textbook Rental Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

		Prior Year Actual	**Current Year Actual**
Receipts			
Book Rental Fees	$	10,743	**13,791**
Transfers In		34,951	**-**
Total Receipts		45,694	**13,791**
Expenditures			
Instruction		51,828	**15,708**
Receipts Over (Under) Expenditures		(6,134)	**(1,917)**
Unencumbered Cash - Beginning		72,020	**65,886**
Prior Year Cancelled Encumbrances		-	**378**
Unencumbered Cash - Ending	$	65,886	**64,347**

RAWLINS COUNTY UNIFIED SCHOOL DISTRICT NO. 105 ATWOOD, KANSAS
Recreation Commission Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	$ 90,787	**88,605**	84,907	3,698
Delinquent Tax	620	**1,006**	950	56
Motor Vehicle Tax	7,139	**6,828**	6,304	524
Recreational Vehicle Tax	176	**171**	127	44
Other Local Source	-	**-**	20,400	(20,400)
Total Receipts	98,722	**96,610**	112,688	(16,078)
Expenditures				
Community Service Operation	98,722	**96,610**	160,000	(63,390)
Receipts Over (Under) Expenditures	-	**-**		
Unencumbered Cash - Beginning	-	**-**		
Unencumbered Cash - Ending	$ -	**-**		

RAWLINS COUNTY UNIFIED SCHOOL DISTRICT NO. 105 ATWOOD, KANSAS
Title IV Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

		Prior Year Actual	**Current Year Actual**
Receipts			
Intergovernmental Revenues			
Federal Aid	$	13,478	**13,984**
Expenditures			
Instruction		13,478	**13,984**
Receipts Over (Under) Expenditures		-	**-**
Unencumbered Cash - Beginning		-	**-**
Unencumbered Cash - Ending	$	-	**-**

RAWLINS COUNTY UNIFIED SCHOOL DISTRICT NO. 105 ATWOOD, KANSAS
Title I Low Income 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			
Intergovernmental Revenues			
Federal Aid	$	78,914	**80,537**
Expenditures			
Instruction		81,451	**78,341**
Receipts Over (Under) Expenditures		(2,537)	**2,196**
Unencumbered Cash - Beginning		241	**(2,155)**
Prior Year Cancelled Encumbrances		141	**-**
Unencumbered Cash - Ending	$	(2,155)	**41**

RAWLINS COUNTY UNIFIED SCHOOL DISTRICT NO. 105 ATWOOD, KANSAS
Migrant 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		820	**820**
Unencumbered Cash - Ending	$	820	**820**

RAWLINS COUNTY UNIFIED SCHOOL DISTRICT NO. 105 ATWOOD, KANSAS
Title II Improving 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			
Intergovernmental Revenues			
Federal Aid	$	14,180	**11,564**
Expenditures			
Instruction		14,180	**11,564**
Receipts Over (Under) Expenditures		-	**-**
Unencumbered Cash - Beginning		-	**-**
Unencumbered Cash - Ending	$	-	**-**

RAWLINS COUNTY UNIFIED SCHOOL DISTRICT NO. 105 ATWOOD, 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				
Intergovernmental Revenues				
State Aid	$ -	**6,722**	6,645	77
Other Revenue from Local Sources	-	**3,836**	17,000	(13,164)
Total Receipts	-	**10,558**	23,645	(13,087)
Expenditures				
Instruction	-	**3,497**	20,000	(16,503)
Operations and Maintenance	-	**-**	34,645	(34,645)
Total Expenditures	-	**3,497**	54,645	(51,148)
Receipts Over (Under) Expenditures	-	**7,061**		
Unencumbered Cash - Beginning	637	**637**		
Unencumbered Cash - Ending	$ 637	**7,698**		

Schedule 2-21

RAWLINS COUNTY UNIFIED SCHOOL DISTRICT NO. 105 ATWOOD, KANSAS
REAP 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			
Intergovernmental Revenues			
Federal Aid	$	30,478	**27,833**
Expenditures			
Instruction		30,478	**27,833**
Receipts Over (Under) Expenditures		-	**-**
Unencumbered Cash - Beginning		-	**-**
Unencumbered Cash - Ending	$	-	**-**

RAWLINS COUNTY UNIFIED SCHOOL DISTRICT NO. 105 ATWOOD, 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			
Intergovernmental Revenues			
Federal Aid	$	237,935	**4,363**
Expenditures			
Instruction		90,069	**11,597**
Receipts Over (Under) Expenditures		147,866	**(7,234)**
Unencumbered Cash - Beginning		(152,476)	**(4,610)**
Unencumbered Cash - Ending	$	(4,610)	**(11,844)**

RAWLINS COUNTY UNIFIED SCHOOL DISTRICT NO. 105 ATWOOD, 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	$	-	**-**
Expenditures			
Instruction		-	**233,405**
Receipts Over (Under) Expenditures		-	**(233,405)**
Unencumbered Cash - Beginning		-	**-**
Unencumbered Cash - Ending	$	-	**(233,405)**

RAWLINS COUNTY UNIFIED SCHOOL DISTRICT NO. 105 ATWOOD, KANSAS
Melvin Bray Scholarship 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		
Scholarships	12,586	**-**
Receipts Over (Under) Expenditures	(12,586)	**-**
Unencumbered Cash - Beginning	50,000	**37,414**
Unencumbered Cash - Ending	$ 37,414	**37,414**

RAWLINS COUNTY UNIFIED SCHOOL DISTRICT NO. 105 ATWOOD, KANSAS
Friends of USD No. 105 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			
Donations	$	16,477	**23,061**
Expenditures			
Equipment		12,242	**25,829**
Receipts Over (Under) Expenditures		4,235	**(2,768)**
Unencumbered Cash - Beginning		16,279	**20,514**
Unencumbered Cash - Ending	$	20,514	**17,746**

RAWLINS COUNTY UNIFIED SCHOOL DISTRICT NO. 105 ATWOOD, KANSAS
IOOF Scholarship 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			
Scholarships		1,238	**-**
Receipts Over (Under) Expenditures		(1,238)	**-**
Unencumbered Cash - Beginning		1,238	**-**
Unencumbered Cash - Ending	$	-	**-**

Schedule 3

RAWLINS COUNTY UNIFIED SCHOOL DISTRICT NO. 105 ATWOOD, KANSAS
Agency Funds
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended June 30, 2023

Funds	Beginning Cash Balance	Receipts	Disbursements	**Ending Cash Balance**
Student Organizations				
High School				
"A" Club	$ 318	-	-	**318**
Band/Flag Line	6,358	9,802	8,205	**7,955**
Class of 2022	1,028	-	1,028	**-**
Class of 2023	5,847	-	3,909	**1,938**
Class of 2024	125	43,022	39,851	**3,296**
Class of 2025	85	140	-	**225**
Class of 2026	-	154	-	**154**
Graduated Classes	293	-	-	**293**
Concert/Choir	4,264	25,062	26,417	**2,909**
Creative Arts	4,437	4,527	2,121	**6,843**
Cheerleaders	4,522	2,093	1,292	**5,323**
Faculty	5,746	1,903	3,501	**4,148**
FFA	6,203	56,606	60,783	**2,026**
Scholars Bowl	395	-	395	**-**
Foreign Language Club	90	588	46	**632**
National Honors Society	452	340	339	**453**
Speech/Drama	1,460	-	-	**1,460**
SADD	1,797	440	1,301	**936**
Scott Beims Memorial	2,129	-	-	**2,129**
Roy Draper Memorial	1,255	-	-	**1,255**
Student Council	1,936	2,529	3,275	**1,190**
Industrial Arts	2	527	527	**2**
Clay Target Club	-	14,617	4,204	**10,413**
Total High School	48,742	162,350	157,194	**53,898**
Grade School				
Faculty	1,402	1,893	1,885	**1,410**
Student Council	8,243	1,214	1,074	**8,383**
Total Grade School	9,645	3,107	2,959	**9,793**
Total Student Organizations	58,387	165,457	160,153	**63,691**
Non-Student Organizations				
Petty Cash	597	-	597	**-**
Playground	2,729	-	-	**2,729**
Sales Tax Fund	307	9,798	9,473	**632**
Total Non-Student Organizations	3,633	9,798	10,070	**3,361**
Total Agency Funds	$ 62,020	175,255	170,223	**67,052**

RAWLINS COUNTY UNIFIED SCHOOL DISTRICT NO. 105 ATWOOD, 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	Receipts	Expenditures	**Ending Unencumbered Cash Balance**	Add Encumbrances and Accounts Payable	**Ending Cash Balance**
Gate Receipts						
High School						
Athletics	$ 19,389	34,727	31,748	**22,368**	-	**22,368**
Grade School and Jr. High School						
Jr. High Athletics	6,105	12,364	11,290	**7,179**	-	**7,179**
Total Gate Receipts	25,494	47,091	43,038	**29,547**	-	**29,547**
School Projects						
High School						
Library	38	9	-	**47**	-	**47**
Healthy Snacks	21	-	-	**21**	-	**21**
Yearbook	7,823	4,352	1,976	**10,199**	-	**10,199**
Total High School	7,882	4,361	1,976	**10,267**	-	**10,267**
Grade School and Jr. High School						
Library/Book Fairs	2,644	4,969	4,722	**2,891**	-	**2,891**
DI - Destination Imagination	21	-	-	**21**	-	**21**
Total Grade School and Jr. High School	2,665	4,969	4,722	**2,912**	-	**2,912**
Total School Projects	**10,547**	**9,330**	**6,698**	**13,179**	**-**	**13,179**
Total District Activity Funds	**$ 36,041**	**56,421**	**49,736**	**42,726**	**-**	**42,726**