UNIFIED SCHOOL DISTRICT NO. 366
Yates Center, Kansas

Independent Auditors' Report and
Regulatory Basis Financial Statement
With Supplementary Information

For the Year Ended June 30, 2023

Unified School District No. 366
Yates Center, Kansas
Regulatory Basis Financial Statement
For the Fiscal Year Ended June 30, 2023

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Unified School District No. 366
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Regulatory Basis Financial Statement
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INDEPENDENT AUDITORS' REPORT

Board of Education
Unified School District No. 366
Yates Center, Kansas

Adverse and Unmodified Opinions

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Unified School District No. 366, Yates Center, Kansas, as of and for the year ended June 30, 2023, and the related notes to the financial statement.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse and Unmodified Opinions" section of our report, the accompanying financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of 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 standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and the *Kansas Municipal Audit and Accounting Guide*. Our responsibilities under those standards are further described in the "Auditor's Responsibilities for the Audit of the Financial Statement" section of our report. We are required to be independent of the District, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our adverse and unmodified audit opinions.

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

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

Responsibilities of Management for the Financial Statement

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the *Kansas Municipal Audit and Accounting Guide* as described in Note 1; this includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

In preparing the financial statement, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statement

Our objectives are to obtain reasonable assurance about whether the financial statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. 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.

Other Matters

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, and schedule of regulatory basis receipts and expenditures-agency funds, and summary 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 information is fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of Unified School District No. 366, Yates Center, Kansas, as of and for the year ended June 30, 2022 (not presented herein), and have issued our report thereon dated February 23, 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 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 2022 basic financial statement as a whole, on the basis of accounting described in Note 1.

Other Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statement that collectively comprises the District's basic financial statement. 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 is presented for purposes of additional analysis and is not a required part of the basic financial statement. 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 Schedule of Expenditures of Federal Awards is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated January 26, 2024, on our consideration of the District's 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 the District's 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 the District's internal control over financial reporting and compliance.

Rodney M. Burns, CPA, LLC

Rodney M. Burns, CPA, LLC
Certified Public Accountants

Chanute, Kansas
January 26, 2024

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Unified School District No. 366
Summary Statement of Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis
For the Year Ended June 30, 2023

		Beginning Unencumbered Cash Balance	Beginning Balance Adjustment	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Governmental Type Funds:								
General		$		4,132,886	4,131,488	1,398	12,279	13,677
Supplemental General		136,345		1,340,149	1,378,347	98,147	9,111	107,258
Special Purpose:								
Pre-School Aged At-Risk				64,789	64,789			
At Risk K-12		1,983		676,027	503,215	174,795	4,282	179,077
Virtual Education				30,000	30,000			
Capital Outlay		424,820		470,572	346,160	549,232	88,329	637,561
Driver Training		4,265		5,902	5,664	4,503	1,523	6,026
Food Service		18,959		454,389	436,811	36,537	18,163	54,700
Professional Development				12,631	11,437	1,194	550	1,744
Parent Education Program				9,900	9,900			
Special Education		129,145		785,273	807,440	106,978		106,978
Career and Postsecondary Education		30		254,775	254,805			
Gifts and Grants		2,391		83,660	72,344	13,707	2,100	15,807
KPERS Special Retirement Contribution				435,310	435,310			
Contingency Reserve		311,519		202,116		513,635		513,635
Elementary/Secondary School Emergency Relief		(38,488)		266,194	350,125	(122,419)		(122,419)
Title I				137,863	137,863		193	193
KDHE COVID Testing Grant	(2)	(14,939)	849	108,032	446,009	(352,067)	183,992	(168,075)
Title II				17,809	17,809			
Educational Foundation		3,995		1,500	1,000	4,495		4,495
Gate Receipts		4,430		25,727	27,757	2,400		2,400
Special Projects		30,978		12,560	11,765	31,773		31,773
Trusts:								
Dillon Fullerton Scholarship		4,022		13	2,250	1,785		1,785
Glades Memorial		8,732		26	1,000	7,758		7,758
Gene Johnston Scholarship		16,183		94	1,000	15,277		15,277
Steele Memorial		5,328		16	750	4,594		4,594
Trendel Scholarship		4,691		13	500	4,204		4,204
Total Primary Government	(1)	1,054,389	849	9,528,226	9,485,538	1,097,926	320,522	1,418,448

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

Unified School District No. 366
Summary Statement of Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis
For the Year Ended June 30, 2023

	Beginning Unencumbered Cash Balance	Beginning Balance Adjustment	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Composition of Cash:							
Certificates of Deposit							58,753
Demand Deposits							1,199,680
Money Market Account							403,391
Petty Cash Advance							800
Less: Agency Funds							(244,177)
Adjustment for Rounding							1
Total Primary Government (1)							1,418,448

(1) Excluding Agency Funds
(2) Beg Bal Adjust - Prior Year Encumbrances Cancelled

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

Note 1 Summary of Significant Accounting Policies

The financial statement and schedules of Unified School District No. 366, Yates Center, Kansas, have been prepared in order to show compliance with the cash basis and budget laws of the State of Kansas. The Governmental Accounting Standards Board is the principal standard setting body for establishing governmental accounting and financial reporting principles. The more significant of the District's accounting policies follow. Note 1 describes how the District's accounting policies differ from accounting principles generally accepted in the United States of America.

Reporting Entity

The District is a municipal corporation governed by an elected seven-member board. This financial statement presents Unified School District No. 366, and includes the primary government only, with no related municipal entities.

Basis of Accounting

Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States of America

The Kansas Municipal Audit and Accounting Guide 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 revenues 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 Kansas Municipal Audit and Accounting Guide 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.

Basis of Presentation

A fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.

The following Regulatory Basis Fund Types comprise the financial activities of the District for the year ending June 30, 2023:

General Fund -- the chief operating fund. Used to account for all unrestricted resources except those required to be accounted for in another fund.

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

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

Agency Funds -- funds used to report assets held by the municipal reporting entity in a purely custodial capacity.

Property Taxes

In accordance with governing state statutes, property taxes levied during the current year are a revenue source to be used to finance the budget of the ensuing year. Taxes are assessed on a calendar year basis and become a lien on the property on November 1 of each year. The County Treasurer is the tax collection agent for all taxing entities within the County. Property owners have the option of paying one-half or the full amount of the taxes levied on or before December 20 during the year levied with the balance to be paid on or before May 10 of the ensuing year. State statutes prohibit the County Treasurer from distributing taxes collected in the year levied prior to January 1 of the ensuing year. Consequently, for revenue recognition purposes, taxes levied during the current year are not due and receivable until the ensuing year. At December 31 such taxes are a lien on the property.

Reimbursed Expenses

K.S.A. 79-2934 provides that reimbursed expenditures, in excess of those budgeted, should be recorded as reductions in expenditures rather than as revenues. In the financial statements and budget comparison schedules presented in this report, reimbursements and refunds are recorded as revenues. The reimbursements are recorded as cash receipts when received by the District Treasurer and are often difficult to identify the exact expenditure which they are reimbursing. In funds showing expenditures in excess of the original adopted budget, reimbursements are added to the adopted budget as budget credits for comparison with the actual expenditures.

Pension Plan

Substantially all full-time District employees are members of the State of Kansas Public Employees Retirement System which is a multi-employer state-wide pension plan. Under Kansas State Law, the State of Kansas will fund all employer pension costs accrued; such costs to be funded are actuarially determined annually by the State.

Budgetary Information

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special revenue funds (unless specifically exempted by statute), debt service funds, and enterprise funds. The statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

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

If the municipality is holding a revenue neutral rate hearing, the budget timeline for adoption of the final budget has been adjusted to on or before September 20th. The municipality did hold a revenue neutral rate hearing for the year ending June 30, 2023.

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 ten days after publication the hearing may be held and the governing body may amend the budget at that time. During the year ended June 30, 2023, the District had no such amendments. However, the State of Kansas cut the budgets of the General Fund and the Supplemental General Fund to the legal maximum amounts of $4,094,701 and $1,372,437, respectively. These legal maximum budget amounts are computed based on audited full-time equivalent enrollment.

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. Expenditures include disbursements, accounts payable, and encumbrances. Encumbrances are commitments by the municipality for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. All unencumbered appropriations (legal budget expenditure authority) lapse at year-end.

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

Gifts and Grants Fund
Contingency Reserve Fund
Elementary/Secondary School Emergency Relief Fund
Title I Fund
KDHE COVID Testing Grant Fund
Title II Fund
Educational Foundation Fund
Gate Receipts Fund
Special Projects Fund

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

Note 2 Deposits and Investments

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

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

Concentration of credit risk. State statutes place no limit on the amount the District may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405. The District had no investments at June 30, 2023 and held no investments throughout the year.

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 has not designated any peak periods.

At June 30, 2023, the carrying amount of the District's deposits was $1,661,824 and the bank balance was $1,859,483. Of the bank balance, $549,179 was covered by federal depository insurance and the remaining $1,310,304 was collateralized with securities held by the pledging financial institutions' agents in the School'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.

Note 3 Long-term Debt

Changes in Long-Term Debt

Changes in long-term debt for the year ending June 30, 2023 were as follows:

Issue	Interest Rate	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
Capital Lease Obligations									
Energy Retro-Fit	2.49%	5/11/2020	$ 1,322,215	7/05/2032	1,202,189		101,169	1,101,020	27,652
School Nurse Vehicle	4.721%	10/15/2021	28,240	10/15/2024	20,684		13,469	7,215	1,642
Total Contractual Indebtedness					1,222,873	-	114,638	1,108,235	29,294

Current maturities of long-term debt and interest for the next five years and in five year increments through maturity are as follows:

	Lease Purchase Agreements	
Fiscal Year	Principal	Interest
2023-24	$ 103,496	25,325
2024-25	113,092	23,285
2025-26	108,312	20,509
2026-27	110,803	18,018
2027-28	113,351	15,470
2028-29/2032-33	559,181	37,077
Total	1,108,235	139,684

Note 4 Risk Management

Insurance Coverage

The District is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets; errors and omissions; injuries to employees; employees' health and life; and natural disasters. The District manages these risks of loss through the purchase of various insurance policies. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

Note 5 Interfund Transfers

From	To	Regulatory Authority	Amount
General Fund	Pre-School Aged At-Risk Fund	K.S.A. 72-5167	$ 64,789
General Fund	At Risk K-12 Fund	K.S.A. 72-5167	524,337
General Fund	Virtual Education Fund	K.S.A. 72-5167	30,000
General Fund	Parent Education Fund	K.S.A. 72-5167	9,900
General Fund	Special Education Fund	K.S.A. 72-5167	497,129
General Fund	Career and Postsecondary Education Fund	K.S.A. 72-5167	125,509
General Fund	Contingency Reserve Fund	K.S.A. 72-5167	202,116
Supplemental General Fund	At Risk K-12 Fund	K.S.A. 72-5143	151,690
Supplemental General Fund	Food Service Fund	K.S.A. 72-5143	7,450
Supplemental General Fund	Professional Development Fund	K.S.A. 72-5143	10,852
Supplemental General Fund	Special Education Fund	K.S.A. 72-5143	288,144
Supplemental General Fund	Career and Postsecondary Education Fund	K.S.A. 72-5143	120,114

Note 6 Other Long-Term Obligations from Operations

Compensated Absences

The School District's policies regarding sick leave allow teachers to accumulate 12 days sick leave per year, to a maximum accumulation of 50 days. If a teacher is a member of the sick leave pool (see below), an additional 10 days may be earned. Upon resignation, retirement, or death, provided the employee has been with the District at least ten years, the employee is paid $30 per day for up to 50 days of accumulated, but unused, sick leave.

Employees are granted a maximum of four weeks vacation per year after ten years service. Policies prohibit payment for vacation time in lieu of time off and require the cancellation of accumulated sick pay on date of employment termination.

In addition to the above policy, the School District has formed a sick leave pool. Under this pool, employees may voluntarily contribute up to three days sick pay to this pool. This contribution is reduced from the employee's maximum sick leave accumulation. A maximum of 100 days may be available in the pool at any time. Only employees who contribute to the pool are eligible to use the sick days available in the pool and then only after their own sick leave accumulation has been depleted. Employees eligible to draw from the pool can draw a maximum of 50 days during one contract year.

Defined Benefit Pension Plan

Plan description. The District participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing, multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, et seq. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in its Comprehensive Annual Financial Report which can be found on the KPERS website at www.kpers.org or by writing to KPERS (2611 South Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

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

State law provides that the employer contribution rates for KPERS 1, KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate and the statutory contribution rate (not including the 1% contribution rate for the Death and Disability Program) was 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 per year beginning in fiscal year 2018. Senate Substitute for House Bill 2002 authorized the delay of $194.0 million in fiscal year 2019 contributions. Payment is scheduled to be made in a series of twenty annual payments of $19.4 million starting in fiscal year 2020.

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

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

The State of Kansas is required to contribute the statutory required employer's share except for retired District employees. The District is responsible for the employer's portion of the cost for retired District employees. The District received and remitted amounts equal to the statutory contribution rate, which totaled $435,310 from the State of Kansas 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 $4,484,603 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 these financial statements.

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 7 Stewardship, Compliance, and Accountability

Compliance with Kansas Cash Basis Law

The following funds had deficit unencumbered cash balances as of June 30, 2023, in the amounts indicated:

Elementary/Secondary School Emergency Relief Fund	$ 122,419
KDHE COVID Testing Grant Fund	352,067

In each of these funds, this deficit balance was caused by expenditures made in anticipation of federal funding reimbursements to be received in the 2023-24 fiscal year. This is not a violation of the Kansas Cash Basis Law.

Compliance with Kansas Budget Law

No violations.

Compliance with Kansas Depository Security Law

No violations.

Note 8 Subsequent Events

The District has evaluated subsequent events through January 26, 2024, the date which the financial statement was available to be issued.

SUPPLEMENTARY INFORMATION

Unified School District No. 366
Summary of Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2023

	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	$ 4,228,998	(134,297)	36,787	4,131,488	4,131,488	
Supplemental General	1,401,945	(29,508)	5,910	1,378,347	1,378,347	
Special Purpose:						
Pre-School Aged At-Risk	65,342			65,342	64,789	(553)
At Risk K-12	635,783			635,783	503,215	(132,568)
Virtual Education	30,000			30,000	30,000	
Capital Outlay	826,731			826,731	346,160	(480,571)
Driver Training	10,000			10,000	5,664	(4,336)
Food Service	552,834		97,857	650,691	436,811	(213,880)
Professional Development	26,000		35	26,035	11,437	(14,598)
Parent Education Program	9,900			9,900	9,900	
Special Education	1,028,000			1,028,000	807,440	(220,560)
Career and Postsecondary Education	353,600			353,600	254,805	(98,795)
KPERS Special Retirement Contribution	483,690			483,690	435,310	(48,380)
Totals	9,652,823	(163,805)	140,589	9,629,607	8,415,366	(1,214,241)

Unified School District No. 366
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Cash Receipts				
Revenue from Local Sources				
Reimbursements	$ 45,792	36,787		36,787
Revenue from State Sources				
General State Aid	3,464,295	3,596,347	3,483,951	112,396
Mineral Production Tax	1,113	2,623	750	1,873
Special Education Aid	558,104	497,129	610,000	(112,871)
Total Revenue from State Sources	4,023,512	4,096,099	4,094,701	1,398
Total Cash Receipts	4,069,304	4,132,886	4,094,701	38,185
Expenditures and Transfers				
Instruction				
Certified Salaries	998,897	932,293	900,000	32,293
Non-Certified Salaries	94,594	189,138	95,000	94,138
Group Insurance	176,364	204,417	180,000	24,417
Social Security	118,629	114,775	120,000	(5,225)
Other Employee Benefits	26,846	40,065	27,500	12,565
Purchased Professional and Technical Services	47,268	55,637	50,000	5,637
General Teaching Supplies	19,533	12,749	20,000	(7,251)
Textbooks	4,729	10,330	5,000	5,330
Miscellaneous Supplies	216	11,700	2,500	9,200
Property (Equipment & Furnishings)	2,048	1,774	2,500	(726)
Other	2,999	5,576	5,000	576
Total Instruction	1,492,123	1,578,454	1,407,500	170,954
Support Services - Students				
Certified Salaries	138,279	139,529	130,000	9,529
Non-Certified Salaries			40,000	(40,000)
Group Insurance	38,262	35,662		35,662
Social Security	10,377	9,974	10,500	(526)
Other Employee Benefits	33,100	12,263	7,500	4,763
General Teaching Supplies	568	1,625	1,000	625
Property (Equipment & Furnishings)	170		500	(500)
Other	11,365	13,568	10,000	3,568
Total Support Services - Students	232,121	212,621	199,500	13,121
Support Services - Instr. Staff				
Certified Salaries	8,429	11,228	8,750	2,478
Non-Certified Salaries	33,197	36,143	34,000	2,143
Group Insurance	1,434	513	1,500	(987)
Social Security	1,809	2,127	2,000	127
Other Employee Benefits	605	829	1,000	(171)
Books and Periodicals	14,019	9,797	15,000	(5,203)
Total Support Services - Instr. Staff	59,493	60,637	62,250	(1,613)
General Administration				
Certified Salaries	105,715	64,000	74,000	(10,000)
Non-Certified Salaries	64,530	76,929	65,000	11,929
Social Security	12,584	10,314	13,500	(3,186)
Other Employee Benefits	922	2,384	1,000	1,384
Purchased Professional and Technical Services	47,996	44,595	50,000	(5,405)
Legal Services	4,697	2,300		2,300
Communication Services	31,615	18,066	17,500	566
Other Miscellaneous Purchased Services			5,000	(5,000)
General Teaching Supplies	14,059	15,148	15,000	148
Total General Administration	282,118	233,736	241,000	(7,264)

Unified School District No. 366
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
School Administration				
Certified Salaries	$ 167,710	146,160	130,000	16,160
Non-Certified Salaries	85,665	59,914	88,000	(28,086)
Group Insurance	33,004	23,615	35,000	(11,385)
Social Security	19,195	15,652	20,000	(4,348)
Other Employee Benefits	1,252	3,379	1,500	1,879
Purchased Professional and Technical Services	11,274	20,328	12,000	8,328
General Teaching Supplies	3,722	7,705	4,500	3,205
Total School Administration	321,822	276,753	291,000	(14,247)
Support Services - Business				
Non-Certified Salaries	5,580		6,000	(6,000)
Group Insurance	16,006	11,703	17,000	(5,297)
Social Security	410		500	(500)
Other Employee Benefits	9		100	(100)
Total Support Services - Business	22,005	11,703	23,600	(11,897)
Operations and Maintenance				
Other Employee Benefits	4,400	4,346	5,000	(654)
Purchased Professional and Technical Services	22,716	26,420	22,500	3,920
Purchased Property Services			5,000	(5,000)
Water/Sewer Services (Non-Energy)	3,580	9,339		9,339
Repair of Buildings	610	251	1,000	(749)
General Teaching Supplies	43,335	38,616	45,000	(6,384)
Electricity	56			
Total Operations and Maintenance	74,697	78,972	78,500	472
Vehicle Operation Services				
Non-Certified Salaries	121,481	127,463	127,500	(37)
Group Insurance	43,175	44,092	45,000	(908)
Social Security	9,009	9,524	10,000	(476)
Other Employee Benefits	14,468	15,911	15,000	911
Property (Equipment & Furnishings)	1,139		1,500	(1,500)
Other	9,687	4,967	10,000	(5,033)
Total Vehicle Operation Services	198,959	201,957	209,000	(7,043)
Monitoring Services				
Non-Certified Salaries	45,205	10,512	46,500	(35,988)
Group Insurance	6,108	5,676	7,000	(1,324)
Social Security	3,462	804	3,500	(2,696)
Other Employee Benefits	2,010	2,235	2,500	(265)
Total Monitoring Services	56,785	19,227	59,500	(40,273)
Vehicle Servicing/Maintenance				
Other	2,000	3,648	5,000	(1,352)
Fund Transfers				
Pre-School Aged At-Risk	56,632	64,789	65,342	(553)
At Risk K-12	294,596	524,337	534,029	(9,692)
Capital Outlay	24,413			
Virtual Education	26,475	30,000	30,000	
Food Service			56,777	(56,777)
Parent Education Program		9,900	9,900	
Special Education	610,000	497,129	610,000	(112,871)
Career and Postsecondary Education	303,546	125,509	346,100	(220,591)
Contingency Reserve	11,519	202,116		202,116
Total Fund Transfers	1,327,181	1,453,780	1,652,148	(198,368)
Budget Adjustments				
Legal Max Adjustment			(134,297)	134,297
Budget Credit Adjustment			36,787	(36,787)
Total Expenditures and Transfers	4,069,304	4,131,488	4,131,488	

Unified School District No. 366
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts Over (Under) Expenditures and Transfers	$	1,398		
Unencumbered Cash, Beginning				
Prior Year Encumbrances Cancelled				
Unencumbered Cash, Ending		1,398		

Unified School District No. 366
Supplemental General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Cash Receipts				
Revenue from Local Sources				
Ad Valorem Taxes	$ 692,039	719,552	657,223	62,329
Delinquent Taxes	17,873	16,837	4,263	12,574
Reimbursements	7,052	5,910		5,910
Total Revenue from Local Sources	716,964	742,299	661,486	80,813
Revenue from County Sources				
Motor Vehicle Tax	66,271	67,065	62,911	4,154
Recreational Vehicle Tax	1,074	1,090	952	138
Commercial Vehicle Tax	4,448	4,601	3,867	734
Total Revenue from County Sources	71,793	72,756	67,730	5,026
Revenue from State Sources				
Supplemental State Aid	502,001	525,094	506,876	18,218
Total Cash Receipts	1,290,758	1,340,149	1,236,092	104,057
Expenditures and Transfers				
Instruction				
Certified Salaries	38			
Social Security	3			
Technology Supplies	60,084	68,004	65,000	3,004
Miscellaneous Supplies	69,424	57,726	65,000	(7,274)
Total Instruction	129,549	125,730	130,000	(4,270)
General Administration				
Purchased Professional and Technical Services	9,062	4,214	10,000	(5,786)
Communication Services	31,433	19,327	20,000	(673)
Total General Administration	40,495	23,541	30,000	(6,459)
School Administration				
Purchased Professional and Technical Services	3,317	2,550	5,000	(2,450)
Operations and Maintenance				
Non-Certified Salaries	150,494	174,869	157,000	17,869
Group Insurance	46,202	53,039	48,000	5,039
Social Security	9,509	12,597	10,000	2,597
Other Employee Benefits	1,611	1,386	1,750	(364)
Water/Sewer Services (Non-Energy)	17,885	13,286	20,000	(6,714)
Repair of Buildings	84,756	38,648	56,952	(18,304)
Insurance		82,818		82,818
General Teaching Supplies	3,595	2,958	5,000	(2,042)
Heating	28,745	43,346	40,000	3,346
Electricity	108,741	118,821	125,000	(6,179)
Total Operations and Maintenance	451,538	541,768	463,702	78,066
Vehicle Operation Services				
Purchased Professional and Technical Services	20	4		4
Insurance	77,463	16,067	102,500	(86,433)
Motor Fuel	55,738	59,925	60,000	(75)
Other	28,260	30,512	30,000	512
Total Vehicle Operation Services	161,481	106,508	192,500	(85,992)
Fund Transfers				
At Risk K-12	212,669	151,690	151,690	
Food Service	8,153	7,450	118,098	(110,648)
Professional Development		10,852	22,100	(11,248)
Special Education	237,830	288,144	288,855	(711)
Career and Postsecondary Education		120,114		120,114
Total Fund Transfers	458,652	578,250	580,743	(2,493)
Budget Adjustments				
Legal Max Adjustment			(29,508)	29,508
Budget Credit Adjustment			5,910	(5,910)
Total Expenditures and Transfers	1,245,032	1,378,347	1,378,347	

Unified School District No. 366
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 Over (Under) Expenditures and Transfers	$ 45,726	(38,198)		
Unencumbered Cash, Beginning	90,619	136,345		
Unencumbered Cash, Ending	136,345	98,147		

Unified School District No. 366
Pre-School Aged At-Risk Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Operating Transfers				
Transfer from General Fund	$ 56,632	64,789	65,342	(553)
Total Cash Receipts	56,632	64,789	65,342	(553)
Expenditures and Transfers				
Instruction				
Certified Salaries	27,476	29,822	29,492	330
Full-Time Certified Salaries	2			
Non-Certified Salaries	17,902	19,375	18,000	1,375
Group Insurance		1,042	6,000	(4,958)
Social Security	3,946	4,274	4,250	24
Other Employee Benefits	16	519	100	419
General Teaching Supplies	918	2,428	1,000	1,428
Total Instruction	50,260	57,460	58,842	(1,382)
Vehicle Operation Services				
Non-Certified Salaries	6,372	7,329	6,500	829
Total Expenditures and Transfers	56,632	64,789	65,342	(553)
Receipts Over (Under) Expenditures and Transfers				
Unencumbered Cash, Beginning				
Unencumbered Cash, Ending				

Unified School District No. 366
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)
Cash Receipts				
Operating Transfers				
Transfer from General Fund	$ 294,596	524,337	534,029	(9,692)
Transfer from Supplemental General Fund	212,669	151,690	151,690	
Total Cash Receipts	507,265	676,027	685,719	(9,692)
Expenditures and Transfers				
Instruction				
Certified Salaries	390,494	344,619	425,000	(80,381)
Non-Certified Salaries	68,246	84,386	89,033	(4,647)
Group Insurance	26,549	39,487	50,000	(10,513)
Social Security	6,155	6,179	8,000	(1,821)
Other Employee Benefits	2,480	1,013	3,000	(1,987)
Purchased Professional and Technical Services	27		5,000	(5,000)
General Teaching Supplies	5,682	18,906	25,000	(6,094)
Textbooks	4,348	7,477	10,000	(2,523)
Technology Supplies	305	891	5,000	(4,109)
Property (Equipment & Furnishings)	170	178	10,000	(9,822)
Other		75		75
Total Instruction	504,456	503,211	630,033	(126,822)
Vehicle Operation Services				
Non-Certified Salaries	767		5,000	(5,000)
Social Security	59		750	(750)
Other Employee Benefits		4		4
Total Vehicle Operation Services	826	4	5,750	(5,746)
Total Expenditures and Transfers	505,282	503,215	635,783	(132,568)
Receipts Over (Under) Expenditures and Transfers	1,983	172,812		
Unencumbered Cash, Beginning		1,983		
Prior Year Encumbrances Cancelled				
Unencumbered Cash, Ending	1,983	174,795		

Unified School District No. 366
Virtual Education Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Operating Transfers				
Transfer from General Fund	$ 26,475	30,000	30,000	
Total Cash Receipts	26,475	30,000	30,000	
Expenditures and Transfers				
Instruction				
Purchased Professional and Technical Services	23,475	30,000	27,000	3,000
Textbooks	3,000		3,000	(3,000)
Total Expenditures and Transfers	26,475	30,000	30,000	
Receipts Over (Under) Expenditures and Transfers				
Unencumbered Cash, Beginning				
Unencumbered Cash, Ending				

Unified School District No. 366
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)
Cash Receipts				
Revenue from Local Sources				
Ad Valorem Taxes	$ 277,623	310,364	294,111	16,253
Delinquent Taxes	6,977	6,816	1,710	5,106
Interest on Investments	1,900	19,123	1,500	17,623
Other Revenue From Local Sources	10,604	38,198	10,000	28,198
Total Revenue from Local Sources	297,104	374,501	307,321	67,180
Revenue from County Sources				
Motor Vehicle Tax	28,913	27,165	25,514	1,651
Recreational Vehicle Tax	466	442	387	55
Commercial Vehicle Tax	1,834	1,847	1,568	279
Total Revenue from County Sources	31,213	29,454	27,469	1,985
Revenue from State Sources				
General State Aid	76,246	66,617	67,121	(504)
Operating Transfers				
Transfer from General Fund	24,413			
Total Cash Receipts	428,976	470,572	401,911	68,661
Expenditures and Transfers				
Instruction				
Property (Equipment & Furnishings)	7,847	3,595	100,000	(96,405)
General Administration				
Property (Equipment & Furnishings)			50,000	(50,000)
Operations and Maintenance				
Rentals/Leases	128,821	128,821	130,000	(1,179)
Repair of Buildings	170,291	82,711	171,731	(89,020)
Property (Equipment & Furnishings)	22,407	7,065		7,065
Total Operations and Maintenance	321,519	218,597	301,731	(83,134)
Vehicle Operation Services				
Property (Equipment & Furnishings)	99,790		125,000	(125,000)
Facilities Acquisition/Construction				
Building Repair and Remodeling	191,139	123,968		123,968
Other Facilities Acquisition/Construction			250,000	(250,000)
Total Facilities Acquisition/Construction	191,139	123,968	250,000	(126,032)
Total Expenditures and Transfers	620,295	346,160	826,731	(480,571)
Receipts Over (Under) Expenditures and Transfers	(191,319)	124,412		
Unencumbered Cash, Beginning	616,139	424,820		
Prior Year Encumbrances Cancelled				
Unencumbered Cash, Ending	424,820	549,232		

Unified School District No. 366
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)
Cash Receipts				
Revenue from Local Sources				
Other Revenue From Local Sources	$ 1,820	1,982	1,821	161
Revenue from State Sources				
General State Aid	2,440	3,920	3,915	5
Total Cash Receipts	4,260	5,902	5,736	166
Expenditures and Transfers				
Instruction				
Certified Salaries	3,648	3,648	7,000	(3,352)
Social Security	279	279	300	(21)
Other Employee Benefits	3	38	25	13
Other Miscellaneous Purchased Services	116	1,282	675	607
Textbooks	20		1,000	(1,000)
Total Instruction	4,066	5,247	9,000	(3,753)
Vehicle Operation/Maintenance				
Motor Fuel	401	308		308
Vehicle Operation Services				
Motor Fuel			1,000	(1,000)
Other		109		109
Total Vehicle Operation Services		109	1,000	(891)
Total Expenditures and Transfers	4,467	5,664	10,000	(4,336)
Receipts Over (Under) Expenditures and Transfers	(207)	238		
Unencumbered Cash, Beginning	4,472	4,265		
Unencumbered Cash, Ending	4,265	4,503		

Unified School District No. 366
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)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Cash Receipts				
Revenue from Local Sources				
Student Sales	$ 125	80,166	77,324	2,842
Adults and Non-Reimbursable Programs	9,038	8,101	9,023	(922)
Other Revenue From Local Sources	26,411	16,549	30,000	(13,451)
Total Revenue from Local Sources	35,574	104,816	116,347	(11,531)
Revenue from State Sources				
General State Aid	2,572	2,711	2,216	495
Revenue from Federal Sources				
Federal Financial Assistance	490,386	314,182	216,555	97,627
Other Federal Financial Assistance	25,224	25,230	25,000	230
Total Revenue from Federal Sources	515,610	339,412	241,555	97,857
Operating Transfers				
Transfer from General Fund			56,777	(56,777)
Transfer from Supplemental General Fund	8,153	7,450	118,098	(110,648)
Total Operating Transfers	8,153	7,450	174,875	(167,425)
Total Cash Receipts	561,909	454,389	534,993	(80,604)
Expenditures and Transfers				
Food Service Operations				
Non-Certified Salaries	170,126	160,969	180,000	(19,031)
Group Insurance	38,162	31,929	40,000	(8,071)
Social Security	12,365	12,800	14,000	(1,200)
Other Employee Benefits	3,395	3,569	3,500	69
Food and Milk	268,047	203,914	265,334	(61,420)
Miscellaneous Supplies	9,051	7,827	10,000	(2,173)
Property (Equipment & Furnishings)	19,086		10,000	(10,000)
Other	53,596	15,803	30,000	(14,197)
Total Food Service Operations	573,828	436,811	552,834	(116,023)
Budget Credit Adjustment			97,857	(97,857)
Total Expenditures and Transfers	573,828	436,811	650,691	(213,880)
Receipts Over (Under) Expenditures and Transfers	(11,919)	17,578		
Unencumbered Cash, Beginning	30,878	18,959		
Unencumbered Cash, Ending	18,959	36,537		

Unified School District No. 366
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)
Cash Receipts				
Revenue from Local Sources				
Reimbursements	$ 100	35		35
Revenue from State Sources				
General State Aid		1,744	3,900	(2,156)
Operating Transfers				
Transfer from Supplemental General Fund		10,852	22,100	(11,248)
Total Cash Receipts	100	12,631	26,000	(13,369)
Expenditures and Transfers				
Support Services - Instr. Staff				
Purchased Professional and Technical Services	2,271	6,013	13,000	(6,987)
Other Purchased Services	591	5,424	13,000	(7,576)
Total Support Services - Instr. Staff	2,862	11,437	26,000	(14,563)
Budget Credit Adjustment			35	(35)
Total Expenditures and Transfers	2,862	11,437	26,035	(14,598)
Receipts Over (Under) Expenditures and Transfers	(2,762)	1,194		
Unencumbered Cash, Beginning	2,762			
Unencumbered Cash, Ending		1,194		

Unified School District No. 366
Parent Education Program 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)
Cash Receipts				
Operating Transfers				
Transfer from General Fund	$	9,900	9,900	
Total Cash Receipts		9,900	9,900	
Expenditures and Transfers				
Support Services - Students				
Purchased Professional and Technical Services		9,900	9,900	
Total Expenditures and Transfers		9,900	9,900	
Receipts Over (Under) Expenditures and Transfers				
Unencumbered Cash, Beginning				
Unencumbered Cash, Ending				

Unified School District No. 366
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)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Cash Receipts				
Revenue from Federal Sources				
Federal Financial Assistance	$ 27,884			
Operating Transfers				
Transfer from General Fund	610,000	497,129	610,000	(112,871)
Transfer from Supplemental General Fund	237,830	288,144	288,855	(711)
Total Operating Transfers	847,830	785,273	898,855	(113,582)
Total Cash Receipts	875,714	785,273	898,855	(113,582)
Expenditures and Transfers				
Instruction				
LEA Payments to COOP's/Interlocals	299,855	299,983	350,000	(50,017)
LEA State Aid Flowthrough Payments to COOP's/Interlocals	499,616	429,414	550,000	(120,586)
Other Miscellaneous Purchased Services	27,884		30,000	(30,000)
Total Instruction	827,355	729,397	930,000	(200,603)
Vehicle Operation Services				
Non-Certified Salaries	31,663	45,104	50,000	(4,896)
Group Insurance	15,854	15,878	25,000	(9,122)
Social Security	2,379	3,342	5,000	(1,658)
Other Employee Benefits	1,009	1,394	1,500	(106)
Insurance	1,008	938	1,500	(562)
Other Miscellaneous Purchased Services	10,222	11,387	15,000	(3,613)
Total Vehicle Operation Services	62,135	78,043	98,000	(19,957)
Total Expenditures and Transfers	889,490	807,440	1,028,000	(220,560)
Receipts Over (Under) Expenditures and Transfers	(13,776)	(22,167)		
Unencumbered Cash, Beginning	142,921	129,145		
Unencumbered Cash, Ending	129,145	106,978		

Unified School District No. 366
Career and Postsecondary Education Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Cash Receipts				
Revenue from Local Sources				
Other Revenue From Local Sources	$ 53,236	9,152	7,500	1,652
Operating Transfers				
Transfer from General Fund	303,546	125,509	346,100	(220,591)
Transfer from Supplemental General Fund		120,114		120,114
Total Operating Transfers	303,546	245,623	346,100	(100,477)
Total Cash Receipts	356,782	254,775	353,600	(98,825)
Expenditures and Transfers				
Instruction				
Certified Salaries	248,307	198,189	200,000	(1,811)
Group Insurance	39,737	7,728	40,000	(32,272)
Social Security	18,282	14,868	18,500	(3,632)
Other Employee Benefits	46	2,002	100	1,902
Purchased Professional and Technical Services	16,338	11,258	20,000	(8,742)
General Teaching Supplies	33,785	20,760	40,000	(19,240)
Property (Equipment & Furnishings)	257		35,000	(35,000)
Total Expenditures and Transfers	356,752	254,805	353,600	(98,795)
Receipts Over (Under) Expenditures and Transfers	30	(30)		
Unencumbered Cash, Beginning		30		
Unencumbered Cash, Ending	30			

Unified School District No. 366
Gifts and Grants Fund
Summary 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
Cash Receipts		
Revenue from Local Sources		
Donations	$ 442	18,816
Revenue from State Sources		
Kansas Safe and Secure Schools		7,065
Kansas CIF Pre-K Pilot Program	19,575	
Total Revenue from State Sources	19,575	7,065
Revenue from Federal Sources		
Federal Financial Assistance	23,831	57,779
TANF Funds	19,575	
Total Revenue from Federal Sources	43,406	57,779
Total Cash Receipts	63,423	83,660
Expenditures and Transfers		
Instruction		
Certified Salaries	28,823	29,492
Group Insurance	8,171	7,136
Social Security	2,156	2,274
Other Employee Benefits		248
General Teaching Supplies	23,831	26,129
Property (Equipment & Furnishings)		7,065
Total Expenditures and Transfers	62,981	72,344
Receipts Over (Under) Expenditures and Transfers	442	11,316
Unencumbered Cash, Beginning	1,949	2,391
Unencumbered Cash, Ending	2,391	13,707

Unified School District No. 366
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)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Revenue from State Sources				
General State Aid	$ 439,718	435,310	483,690	(48,380)
Total Cash Receipts	439,718	435,310	483,690	(48,380)
Expenditures and Transfers				
Instruction				
Other Employee Benefits	287,533	288,555	316,285	(27,730)
Support Services - Students				
Other Employee Benefits	18,160	19,443	19,976	(533)
Support Services - Instr. Staff				
Other Employee Benefits	4,397	3,805	4,837	(1,032)
General Administration				
Other Employee Benefits	20,535	22,460	22,589	(129)
School Administration				
Other Employee Benefits	35,573	31,366	39,130	(7,764)
Operations and Maintenance				
Other Employee Benefits	26,075	28,357	28,683	(326)
Vehicle Operation Services				
Other Employee Benefits	28,889	22,517	31,778	(9,261)
Food Service Operations				
Other Employee Benefits	18,556	18,807	20,412	(1,605)
Total Expenditures and Transfers	439,718	435,310	483,690	(48,380)
Receipts Over (Under) Expenditures and Transfers				
Unencumbered Cash, Beginning				
Unencumbered Cash, Ending				

Unified School District No. 366
Contingency Reserve Fund
Summary 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
Cash Receipts			
Operating Transfers			
Transfer from General Fund	$	11,519	202,116
Total Cash Receipts		11,519	202,116
Expenditures and Transfers			
None			
Receipts Over (Under) Expenditures and Transfers		11,519	202,116
Unencumbered Cash, Beginning		300,000	311,519
Unencumbered Cash, Ending		311,519	513,635

Unified School District No. 366
Elementary/Secondary School Emergency Relief Fund
Summary 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
Cash Receipts		
Revenue from Federal Sources		
Federal Financial Assistance	$ 723,027	266,194
Total Cash Receipts	723,027	266,194
Expenditures and Transfers		
Instruction		
Certified Salaries	200,782	174,640
Non-Certified Salaries	50,575	69,251
Group Insurance	10,034	17
Social Security	9,296	9,601
Other Employee Benefits		1,028
Purchased Professional and Technical Services	7,550	57,600
General Teaching Supplies	2,342	
Textbooks	5,308	
Technology Supplies	14,445	
Miscellaneous Supplies	7,073	
Property (Equipment & Furnishings)	24,357	
Total Instruction	331,762	312,137
Operations and Maintenance		
Non-Certified Salaries	65,817	33,154
Social Security	3,440	2,324
Other Employee Benefits		373
Purchased Professional and Technical Services	1,103	
General Teaching Supplies	7,593	
Property (Equipment & Furnishings)	3	
Total Operations and Maintenance	77,956	35,851
Vehicle Operation Services		
Non-Certified Salaries		2,137
Vehicle Servicing/Maintenance		
Other	4,687	
Food Service Operations		
Miscellaneous Supplies	6,548	
Total Expenditures and Transfers	420,953	350,125
Receipts Over (Under) Expenditures and Transfers	302,074	(83,931)
Unencumbered Cash, Beginning	(340,562)	(38,488)
Unencumbered Cash, Ending	(38,488)	(122,419)

Unified School District No. 366
Title I Fund
Summary 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
Cash Receipts		
Revenue from Federal Sources		
Federal Financial Assistance	$ 145,801	137,863
Total Cash Receipts	145,801	137,863
Expenditures and Transfers		
Instruction		
Certified Salaries	120,269	123,467
Group Insurance	15,783	3,880
Social Security	8,555	8,983
Other Employee Benefits	32	1,033
Other Miscellaneous Purchased Services	1,162	500
Total Expenditures and Transfers	145,801	137,863
Receipts Over (Under) Expenditures and Transfers		
Unencumbered Cash, Beginning		
Unencumbered Cash, Ending		

Unified School District No. 366
KDHE COVID Testing Grant Fund
Summary 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
Cash Receipts		
Revenue from Federal Sources		
Federal Financial Assistance	$ 89,233	108,032
Total Cash Receipts	89,233	108,032
Expenditures and Transfers		
Support Services - Students		
Certified Salaries	12,135	14,000
Non-Certified Salaries	23,171	34,668
Group Insurance	6,569	8,227
Social Security	2,684	3,631
Other Employee Benefits		379
Purchased Professional and Technical Services		3,992
General Teaching Supplies	7,310	3,668
Technology Supplies	4,705	
Property (Equipment & Furnishings)	39,451	28,987
Total Support Services - Students	96,025	97,552
Operations and Maintenance		
Repair of Buildings		332,535
Student Transportation		
Property (Equipment & Furnishings)	7,556	15,111
Vehicle Operation Services		
Motor Fuel	591	811
Total Expenditures and Transfers	104,172	446,009
Receipts Over (Under) Expenditures and Transfers	(14,939)	(337,977)
Unencumbered Cash, Beginning		(14,939)
Prior Year Encumbrances Cancelled		849
Unencumbered Cash, Ending	(14,939)	(352,067)

Unified School District No. 366
Title II Fund
Summary 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
Cash Receipts			
Revenue from Federal Sources			
Federal Financial Assistance	$	19,625	17,809
Total Cash Receipts		19,625	17,809
Expenditures and Transfers			
Instruction			
Purchased Professional and Technical Services		9,499	17,527
Other Purchased Services		1,124	18
Other Purchased Services		9,002	264
Total Expenditures and Transfers		19,625	17,809
Receipts Over (Under) Expenditures and Transfers			
Unencumbered Cash, Beginning			
Unencumbered Cash, Ending			

Unified School District No. 366
Educational Foundation Fund
Summary 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
Cash Receipts			
Revenue from Local Sources			
Adults and Non-Reimbursable Programs	$	1,500	1,500
Total Cash Receipts		1,500	1,500
Expenditures and Transfers			
Instruction			
Scholarships		1,000	1,000
Total Expenditures and Transfers		1,000	1,000
Receipts Over (Under) Expenditures and Transfers		500	500
Unencumbered Cash, Beginning		3,495	3,995
Unencumbered Cash, Ending		3,995	4,495

Unified School District No. 366
Dillon Fullerton Scholarship Fund
Summary 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
Cash Receipts		
Revenue from Local Sources		
Interest on Investments	$ 40	13
Donations	500	
Total Cash Receipts	540	13
Expenditures and Transfers		
Instruction		
Scholarships	1,500	2,250
Total Expenditures and Transfers	1,500	2,250
Receipts Over (Under) Expenditures and Transfers	(960)	(2,237)
Unencumbered Cash, Beginning	4,982	4,022
Unencumbered Cash, Ending	4,022	1,785

Unified School District No. 366
Glades Memorial Fund
Summary 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
Cash Receipts		
Revenue from Local Sources		
Interest on Investments	$ 145	26
Total Cash Receipts	145	26
Expenditures and Transfers		
Instruction		
Scholarships	1,000	1,000
Total Expenditures and Transfers	1,000	1,000
Receipts Over (Under) Expenditures and Transfers	(855)	(974)
Unencumbered Cash, Beginning	9,587	8,732
Unencumbered Cash, Ending	8,732	7,758

Unified School District No. 366
Gene Johnston Scholarship Fund
Summary 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
Cash Receipts		
Revenue from Local Sources		
Interest on Investments	$ 122	94
Donations	3,460	
Total Cash Receipts	3,582	94
Expenditures and Transfers		
Instruction		
Scholarships	1,000	1,000
Total Expenditures and Transfers	1,000	1,000
Receipts Over (Under) Expenditures and Transfers	2,582	(906)
Unencumbered Cash, Beginning	13,601	16,183
Unencumbered Cash, Ending	16,183	15,277

Unified School District No. 366
Steele Memorial Fund
Summary 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
Cash Receipts		
Revenue from Local Sources		
Interest on Investments	$ 89	16
Total Cash Receipts	89	16
Expenditures and Transfers		
Instruction		
Scholarships	750	750
Total Expenditures and Transfers	750	750
Receipts Over (Under) Expenditures and Transfers	(661)	(734)
Unencumbered Cash, Beginning	5,989	5,328
Unencumbered Cash, Ending	5,328	4,594

Unified School District No. 366
Trendel Scholarship Fund
Summary 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
Cash Receipts		
Revenue from Local Sources		
Interest on Investments	$ 75	13
Total Cash Receipts	75	13
Expenditures and Transfers		
Instruction		
Scholarships	500	500
Total Expenditures and Transfers	500	500
Receipts Over (Under) Expenditures and Transfers	(425)	(487)
Unencumbered Cash, Beginning	5,116	4,691
Unencumbered Cash, Ending	4,691	4,204

Unified School District No. 366
Yates Center, Kansas
Agency Funds
Schedule of Receipts and Disbursements
Regulatory Basis
For the Year Ended June 30, 2023

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Student Organization Funds:				
Elementary:				
Accelerated Reader Prizes	$ 57	-	-	57
Birthday (Food)	-	-	-	-
Book Clubs	97	-	-	97
Cheerleaders	1,176	2,330	2,805	701
KAYS	329	782	766	345
Library	1,303	4,505	4,493	1,315
Music	438	-	52	386
Principal Fund	0	0	0	0
Student Council	340	86	264	162
Vending Machines	1,173	1,160	1,758	575
Youth Friends	2,131	-	20	2,111
High School:				
Art Club	1,221	1,659	330	2,550
Band Club	463	-	-	463
Baseball	-	-	-	-
Booster Club	227	-	-	227
Boys' Basketball	10	330	325	15
Cheerleaders	734	8,429	7,941	1,222
Class of '08	8	-	-	8
Class of '09	193	-	-	193
Class of '10	461	-	-	461
Class of '12	20	-	-	20
Class of '14	297	-	-	297
Class of '15	526	-	-	526
Class of '16	31	-	-	31
Class of '17	41	-	-	41
Class of '18	363	-	-	363
Class of '19	361	-	-	361
Class of '23	7,221	25,621	31,175	1,667
Class of '24	5,172	17,124	12,687	9,609
Class of '25	1,891	9,321	5,345	5,867
Class of '26	-	5,616	1,882	3,734
Crafts	1,616	-	-	1,616
Drama Club	2,947	1,101	989	3,059
Dramatics	1,480	-	-	1,480
FBLA	185	-	-	185
FCCLA	702	233	501	434
FFA	7,050	16,617	23,007	660
Foreign Language	247	-	-	247
Girls' Basketball	493	-	-	493
Girls' Volleyball	276	256	-	532
Journalism	406	2,728	2,786	348
KAYS	3,010	2,214	3,502	1,722
Library Fund	658	-	-	658
National Honor Society	572	149	692	29
Nurse Fund	84	-	-	84
Scholars Bowl	-	300	150	150
Softball	-	370	370	-
Sped Entrepreneur	-	60	51	9
Student Council	1,084	759	1,315	528
Sunshine Fund	-	364	198	166
Thespians	142	-	-	142
Vocal Club	1,331	-	-	1,331
Y-Club	69	-	-	69
Youth Coalition/S.A.D.D.	2,179	118	440	1,857
Other Agency Funds:				
Payroll Clearing	189,840	1,982,853	1,979,048	193,645
Retiree Health Insurance	697	23,762	23,130	1,329
	241,352	2,108,847	2,106,022	244,177

Unified School District No. 366
Yates Center, Kansas
District Activity Funds
Schedule of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended June 30, 2023

Fund	Beginning Unencumbered Cash Balance	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Gate Receipts:						
Elementary:						
Athletics	$ 1,075	7,781	7,955	901		901
Miscellaneous	26	-	-	26		26
Jump Rope for Heart	85	-	-	85		85
Move to Give	1,066	-	-	1,066		1,066
High School:						
Athletics	2,162	17,946	19,802	306		306
Golf Club	16	-	-	16		16
Subtotal Gate Receipts	4,430	25,727	27,757	2,400	-	2,400
Special Projects:						
Elementary:						
Billye Freeman Memorial	596	-	-	596		596
Sales Tax	-	-	-	-		-
Student Activities	1,922	888	105	2,705		2,705
Yearbook	74	3,523	3,462	135		135
High School:						
Crandall Memorial	6,056	17	300	5,773		5,773
Gown Replacement	45	-	-	45		45
Incentive Fund	406	510	-	916		916
Knapp Scholarship	15,990	318	300	16,008		16,008
Principal's Fund	784	325	616	493		493
Sales Tax	118	6,189	6,307	-		-
Saulsberry Memorial	3,538	15	200	3,353		3,353
Scholarships	1,449	775	475	1,749		1,749
Subtotal Special Projects	30,978	12,560	11,765	31,773	-	31,773
Total District Activity Funds	35,408	38,287	39,522	34,173	-	34,173

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INDEPENDENT AUDITOR'S 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*

Board of Education
Unified School District No. 366
Yates Center, Kansas

We have audited, 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 *Kansas Municipal Audit and Accounting Guide*, the financial statements of Unified School District No. 366, Yates Center, Kansas, (the District) as of and for the year ended June 30, 2023, and have issued our report thereon dated January 26, 2024, which was qualified because the District prepares its financial statement to meet the requirements of the State of Kansas 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.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statement, we considered the District's 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 the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's 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 combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the District's financial statements 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 may exist that have not been identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statement is free of 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

This 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 entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Rodney M. Burns, CPA, LLC
Rodney M. Burns, CPA, LLC
Certified Public Accountants

Chanute, Kansas
January 26, 2024

Rodney M. Burns
CPA

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

Board of Education
Unified School District No. 366
Yates Center, Kansas

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited the compliance of Unified School District No. 366, Yates Center, Kansas, (the District) with the types of compliance requirements described in the U.S. *Office of Management and Budget (OMB) Compliance Supplement* that could have a direct and material effect on each of the District's major federal programs for the year ended June 30, 2023. The District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the District, 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, identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs 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 "Auditor's Responsibilities for the Audit of Compliance" section of our report.

We are required to be independent of the District 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 the District's 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 other provisions of contracts or grant agreements applicable to the District's federal programs.

Auditor's 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 the District's 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 the District's 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 the District's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the District's 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 the District's 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

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 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.

Our consideration of internal control over compliance was for the limited purpose described in the "Auditor's 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. Given those limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

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.

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.

Rodney M. Burns, CPA, LLC
Rodney M. Burns, CPA, LLC
Certified Public Accountants

Chanute, Kansas
January 26, 2024

Unified School District No. 366
Yates Center, Kansas
Schedule of Findings and Questioned Costs
For the Fiscal Year Ended June 30, 2023

I. Summary of Independent Auditors' Results

Financial Statement:
The independent auditors' report expresses an adverse opinion on the financial statement of Unified School District No. 366 on the Generally Accepted Accounting Principles (GAAP) basis of accounting, but an unmodified opinion on the regulatory basis of accounting as prescribed by the State of Kansas.

Internal Control over Financial Reporting:

Material weakness(es) identified?	____	Yes	X	No
Significant deficiency(ies) identified?	____	Yes	X	None reported
Non compliance or other matters required to be reported under *Government Auditing Standards?*	____	Yes	X	No

Federal Awards:
Internal control over major programs:

Material weakness(es) identified?	____	Yes	X	No
Significant deficiency(ies) identified?	____	Yes	X	None reported

The independent auditors' report on compliance for the major federal award programs for Unified School District No. 366 expresses an unmodified opinion.

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?	____	Yes	X	No

Identification of major programs:

U.S. Department of Education	
Elementary Stabilization Fund - Elementary and Secondary School Emergency Relief Fund	CFDA #84.425D
U.S. Department of Health and Human Services	
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	CFDA #93.323

The threshold for distinguishing Types A and B programs was $750,000.

Auditee qualified as a low risk auditee?	____	Yes	X	No

II. Financial Statement Findings

None.

III. Federal Award Findings and Questioned Costs

None.

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Unified School District No. 366
Yates Center, Kansas
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2023

Federal Grantor/Pass-through Grantor/Program Title	Pass-through Entity Identifying Number	Federal CFDA Number	Cash Receipts	Disbursements/ Expenditures	Provided to Subrecipients
U.S. Department of Agriculture					
Passed through State Department of Education					
Child Nutrition Cluster:					
School Breakfast Program	DO366	10.553 $	53,279	53,279	0
National School Lunch Program	DO366	10.555	147,299	147,299	0
National School Lunch Program - COVID-19	DO366	10.555	25,007	25,007	0
Summer Food Service Program for Children	DO366	10.559	113,605	113,605	0
Fresh Fruit and Vegetable Program	DO366	10.582	223	223	0
	Total Child Nutrition Cluster		339,413	339,413	0
Total U.S. Department of Agriculture			339,413	339,413	0
U.S. Department of Education					
Title I Grant to Local Educational Agencies	DO366	84.010	121,426	121,426	0
Career and Technical Education - Basic Grants to States	DO366	84.048	1,104	1,104	0
Improving Teacher Quality State Grants	DO366	84.367	17,809	17,809	0
Student Support and Academic Enrichment Program	DO366	84.424	16,437	16,437	0
Education Stabilization Fund - Elementary and Secondary School Emergency Relief Fund - COVID-19	DO366	84.425D	305,344	389,275	0 (1)
Passed through Southeast Kansas Education Service Center					
Career and Technical Education - Basic Grants to States		84.048	4,570	6,003	0
Rural Education (Direct)		84.358	18,629	18,629	0
Total U.S. Department of Education			485,319	570,683	0
U.S. Department of Health and Human Services					
Passed through Kansas Department of Education					
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC) - COVID-19	DO366	93.323	108,032	446,009	0 (1)
Total Federal Awards			932,764	1,356,105	0

(1) This program was considered to be a major program

Note to the Schedule of Expenditures of Federal Awards:

Note A: General

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) presents the activity of all federal financial assistance programs of Unified School District No. 366, Yates Center, Kansas (the District). The reporting entity is defined in Note 1 of the District's basic financial statement. Federal financial assistance received directly from federal agencies, as well as federal financial assistance passed through other government agencies are included on the Schedule.

Note B: Indirect Cost Rate

The District did not elect to use the 10% de minimis cost rate as allowed under the Uniform Guidance

Note C: Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) is presented using the regulatory basis of accounting, which is described in Note 1 of the District's basic financial statement. This is the same basis of accounting used in the District's regulatory basis financial statement. The information in the 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). Because the Schedule presents only a selected portion of the operations of the District, it is not intended to and does not present the financial position, changes in net assets, or cash flows of the District.