UNIFIED SCHOOL DISTRICT NO. 288
Richmond, Kansas

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

For the Year Ended June 30, 2023

Unified School District No. 288
Richmond, Kansas
Regulatory Basis Financial Statement
For the Fiscal Year Ended June 30, 2023

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Unified School District No. 288
Richmond, Kansas
Regulatory Basis Financial Statement
For the Fiscal Year Ended June 30, 2023

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INDEPENDENT AUDITORS' REPORT

Board of Education
Unified School District No. 288
Richmond, 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. 288, Richmond, 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. 288, Richmond, Kansas, as of and for the year ended June 30, 2022 (not presented herein), and have issued our report thereon dated April 12, 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 March 7, 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
March 7, 2024

Unified School District No. 288
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		$ 13,031		5,142,475	5,155,007	499	456	955
Supplemental General	(2)	57,239	1,846	1,684,579	1,712,845	30,819	5,288	36,107
Special Purpose:								
Pre-School Aged At-Risk				99,980	99,659	321		321
At Risk K-12		49,962		752,587	769,820	32,729		32,729
Bilingual Education		1,078		1,006	2,084			
Virtual Education								
Capital Outlay		402,411		576,248	491,461	487,198		487,198
Driver Training		3,670		8,783	12,164	289		289
Food Service		119,563		443,215	476,301	86,477		86,477
Professional Development				2,033	1,800	233		233
Parent Education Program		28		6,557	6,585			
Special Education		13,300		957,461	799,318	171,443		171,443
Career and Postsecondary Education				429,647	427,509	2,138		2,138
Gifts and Grants		55		32,328	32,292	91		91
KPERS Special Retirement Contribution				510,127	510,127			
Contingency Reserve		138,477				138,477		138,477
Textbook and Student Material Revolving		17,563		21,163	4,239	34,487		34,487
Elementary/Secondary School Emergency Relief		(30,458)		324,829	312,067	(17,696)		(17,696)
REAP Grant		9,102		47,523	56,625			
Title I		(14,606)		132,924	117,647	671		671
KDHE COVID Testing Grant		(17,390)		95,833	108,548	(30,105)		(30,105)
Gate Receipts		48,251		134,662	136,741	46,172		46,172
Special Projects		31,731		16,830	24,507	24,054		24,054
Bond and Interest:								
Bond and Interest		804,018		476,705	420,884	859,839		859,839
Trusts:								
Etta Blanche Dahlgren Scholarship		333,351		9,304	2,000	340,655		340,655
CH Community Scholarship		42,753		1,960	5,500	39,213		39,213
Honor Flight		23,309		102,718	79,392	46,635		46,635
Health Insurance Reserve		453,012		1,882,296	1,769,523	565,785		565,785
Total Primary Government	(1)	2,499,450	1,846	13,893,773	13,534,645	2,860,424	5,744	2,866,168

Composition of Cash:	
Certificates of Deposit	1,050,318
Demand Deposits	1,879,387
Less: Agency Funds	(63,537)
Total Primary Government (1)	2,866,168

(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. 288, Richmond, 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. 288, 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.

Bond and Interest Funds -- used to account for the accumulation of resources, including tax levies, transfers from other funds and payment of general long-term debt.

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 amended the budget of the General Fund from its original adopted amount of $5,067,113 to $5,075,001. Subsequent to this amendment, the State of Kansas cut the budgets of the General Fund and the Supplemental General Fund to the legal maximum amounts of $5,027,025 and $1,677,181, 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
Textbook and Student Material Revolving Fund
Elementary/Secondary School Emergency Relief Fund
REAP Grant Fund
Title I Fund
KDHE COVID Testing Grant 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 $2,929,705 and the bank balance was $3,413,264. Of the bank balance, $500,000 was covered by federal depository insurance and the remaining $2,913,264 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

General Obligation Refunding Bonds

On June 3, 2021, the District issued $1,915,000 in General Obligation Refunding Bonds. The proceeds of this issue were placed into an escrow account and were used to refund the 2013 General Obligation Bonds which had an outstanding balance of $1,750,000 at that time. The escrow agent paid interest on the bonds up until September 1, 2022 at which point the bonds were called and retired in full. As a result of this transaction, the 2013 Bonds are considered to be defeased and have been removed from the financial statement of the District.

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
General Obligation Bonds:									
G.O. Bond Series 2012	2.00-2.125%	3/15/2012	$ 2,980,000	9/01/2023	725,000		355,000	370,000	11,412
G.O. Refunding Bonds 2021	0.3-1.42%	6/03/2021	1,915,000	9/01/2027	1,885,000		35,000	1,850,000	19,471
Capital Lease Obligations									
Energy System	4.20%	12/04/2013	737,693	11/01/2028	400,132		50,263	349,869	17,046
QZAB (Buses)	0.00%	8/10/2015	595,000	8/11/2022	85,000		85,000	-	-
Van	2.00%	6/26/2020	52,250	7/01/2025	42,221		10,244	31,977	844
2022 Bus	2.00%	8/17/2021	93,109	6/15/2025	93,109		45,767	47,342	2,278
Total Contractual Indebtedness					3,230,462	-	581,274	2,649,188	51,051

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

	G.O. Bonds		Lease Purchase Agreements	
	Principal	Interest	Principal	Interest
2023-24	$ 405,000	23,262	62,852	15,544
2024-25	445,000	17,806	88,714	14,053
2025-26	455,000	14,131	91,754	11,012
2026-27	455,000	9,217	59,390	7,918
2027-28	460,000	3,266	61,920	5,388
2028-29			64,558	2,750
Total	2,220,000	67,682	429,188	56,665

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	$ 34,300
General Fund	At Risk K-12 Fund	K.S.A. 72-5167	578,128
General Fund	Capital Outlay Fund	K.S.A. 72-5167	15,863
General Fund	Food Service Fund	K.S.A. 72-5167	5,268
General Fund	Professional Development Fund	K.S.A. 72-5167	1,745
General Fund	Parent Education Program Fund	K.S.A. 72-5167	6,557
General Fund	Special Education Fund	K.S.A. 72-5167	590,610
General Fund	Career and Postsecondary Education Fund	K.S.A. 72-5167	147,000
Supplemental General Fund	Pre-School Aged At-Risk Fund	K.S.A. 72-5143	59,875
Supplemental General Fund	Bilingual Education Fund	K.S.A. 72-5143	1,006
Supplemental General Fund	At Risk K-12 Fund	K.S.A. 72-5143	174,259
Supplemental General Fund	Special Education Fund	K.S.A. 72-5143	309,239
Supplemental General Fund	Career and Postsecondary Education Fund	K.S.A. 72-5143	270,464

Note 6 Other Long-Term Obligations from Operations

Compensated Absences

The District's policies regarding compensated absences state that each full-time 12-month employee will be granted a total of 11 days of leave each year the employee is full-time in the District. Each full-time 9-month employee will be granted a total of 8 days of leave each year the employee is full-time in the District. This leave includes sick, bereavement, and personal leave. Full-time 12-month classified employees earn vacation days based upon years of service. Policies prohibit payment for vacation time in lieu of time off and allow 50% of unused vacation time to be carried over to the subsequent fiscal year.

One personal day will be accorded for each employee per year. Two additional days may be granted for "just cause and reason". Personal leave does not accumulate. Sick leave, for all employees, may be accumulated up to a total of 70 days. Specific guidelines apply to sick leave days earned based on length of service with the District. In the event of retirement under KPERS, or separation of service, employees are paid based upon length of service up to a maximum of 70 days.

The District's policy is to recognize the costs of compensated absences when actually paid. No estimate has been made for accrued, but unpaid compensated absences.

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 $510,127 from the State of Kansas for the year ended June 30, 2023.

Net Pension Liability. At June 30, 2023, the District's proportionate share of the collective net pension liability reported by KPERS was $5,038,015 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	$ 17,696
KDHE COVID Testing Grant Fund	30,105

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

Expenditures and encumbrances exceeded the adopted budget of the Career and Postsecondary Education Fund in the amount of $89,209.

Compliance with Kansas Depository Security Law

No violations.

Note 8 Subsequent Events

The District has evaluated subsequent events through March 7, 2024, the date which the financial statement was available to be issued.

SUPPLEMENTARY INFORMATION

Unified School District No. 288
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	$ 5,075,001	(47,976)	127,982	5,155,007	5,155,007	
Supplemental General	1,685,850	(8,669)	35,664	1,712,845	1,712,845	
Special Purpose:						
Pre-School Aged At-Risk	102,650			102,650	99,659	(2,991)
At Risk K-12	770,015			770,015	769,820	(195)
Bilingual Education	2,090			2,090	2,084	(6)
Virtual Education	16,127			16,127		(16,127)
Capital Outlay	869,539			869,539	491,461	(378,078)
Driver Training	26,742			26,742	12,164	(14,578)
Food Service	554,479			554,479	476,301	(78,178)
Professional Development	2,000			2,000	1,800	(200)
Parent Education Program	6,585			6,585	6,585	
Special Education	938,220			938,220	799,318	(138,902)
Career and Postsecondary Education	338,300			338,300	427,509	89,209
KPERS Special Retirement Contribution	578,363			578,363	510,127	(68,236)
Bond and Interest:						
Bond and Interest	420,893			420,893	420,884	(9)
Totals	11,386,854	(56,645)	163,646	11,493,855	10,885,564	(608,291)

Unified School District No. 288
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	$ 103,976	127,982		127,982
Revenue from State Sources				
General State Aid	4,108,673	4,466,383	4,418,620	47,763
Mineral Production Tax	513	500		500
Special Education Aid	552,771	547,610	595,718	(48,108)
Total Revenue from State Sources	4,661,957	5,014,493	5,014,338	155
Total Cash Receipts	4,765,933	5,142,475	5,014,338	128,137
Expenditures and Transfers				
Instruction				
Certified Salaries	1,545,668	1,091,655	1,557,497	(465,842)
Non-Certified Salaries	131,620	105,329	142,150	(36,821)
Group Insurance	562,948	703,108	568,000	135,108
Social Security	119,874	105,109	123,000	(17,891)
Other Employee Benefits	29,796	11,901	31,000	(19,099)
Purchased Professional and Technical Services	5,242	8,823	5,500	3,323
Purchased Property Services			41,181	(41,181)
Communication Services	58			
Other Miscellaneous Purchased Services	367	244	500	(256)
General Teaching Supplies	15,221	27,132	10,000	17,132
Textbooks		636		636
Technology Supplies		5,509	500	5,009
Miscellaneous Supplies	24,559	29,567	15,000	14,567
Property (Equipment & Furnishings)	150	226	250	(24)
Other	17,883	3,903	3,433	470
Total Instruction	2,453,386	2,093,142	2,498,011	(404,869)
Support Services - Students				
Certified Salaries	82,256	70,236	85,500	(15,264)
Non-Certified Salaries	5,659	26,561	6,150	20,411
Group Insurance	29,945	38,213	32,000	6,213
Social Security	3,922	3,805	4,500	(695)
Other Employee Benefits	15,134	15,270	15,500	(230)
Purchased Professional and Technical Services	2,882	2,666	3,000	(334)
Other Purchased Services	213	238	225	13
Supplies and Materials	780	1,233	1,000	233
Total Support Services - Students	140,791	158,222	147,875	10,347
Support Services - Instr. Staff				
Certified Salaries	39,109	43,534	40,300	3,234
Non-Certified Salaries	21,958	29,643	23,800	5,843
Group Insurance	15,201	16,225	16,500	(275)
Social Security	4,454	5,387	5,200	187
Other Employee Benefits	341	1,085	350	735
Books and Periodicals	1,107	643	1,000	(357)
Miscellaneous Supplies	17	168	100	68
Total Support Services - Instr. Staff	82,187	96,685	87,250	9,435

Unified School District No. 288
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)
General Administration				
Certified Salaries	$ 107,798	107,721	111,100	(3,379)
Non-Certified Salaries	39,557	43,116	42,750	366
Group Insurance	9,913	10,026	10,900	(874)
Social Security	11,223	11,546	12,500	(954)
Other Employee Benefits	1,080	2,392	1,100	1,292
Purchased Professional and Technical Services	27,522	36,510	28,500	8,010
Communication Services	22,650	26,312	22,000	4,312
Other Miscellaneous Purchased Services	2,793	4,289	2,800	1,489
Supplies and Materials	3,089	5,353	2,000	3,353
Property (Equipment & Furnishings)	360	71		71
Other	16,506	15,782	500	15,282
Total General Administration	242,491	263,118	234,150	28,968
School Administration				
Certified Salaries	244,837	246,779	252,200	(5,421)
Non-Certified Salaries	86,210	42,312	93,200	(50,888)
Group Insurance	88,054	74,429	93,000	(18,571)
Social Security	25,123	22,469	26,500	(4,031)
Other Employee Benefits	2,114	3,268	2,200	1,068
Purchased Professional and Technical Services	4,979	6,295	5,000	1,295
Communication Services	3,760	4,640	4,000	640
Supplies and Materials	577	5,456	300	5,156
Property (Equipment & Furnishings)		216		216
Total School Administration	455,654	405,864	476,400	(70,536)
Support Services - Business				
Non-Certified Salaries	43,248	46,072	46,800	(728)
Social Security	3,276	3,487	3,500	(13)
Other Employee Benefits	429	831	500	331
Other		9,756		9,756
Total Support Services - Business	46,953	60,146	50,800	9,346
Operations and Maintenance				
Non-Certified Salaries	8,399			
Social Security	639			
Other Employee Benefits	22			
Purchased Professional and Technical Services	21,961	10,037		10,037
Water/Sewer Services (Non-Energy)		24,161		24,161
Repairs and Maintenance		62,771		62,771
Repair of Buildings	3,000			
General Teaching Supplies		59,112		59,112
Heating	35,148	30,223	37,000	(6,777)
Electricity		128,833		128,833
Motor Fuel	4,843	3,857	6,000	(2,143)
Miscellaneous Supplies	15,562	19,169	7,500	11,669
Property (Equipment & Furnishings)	8,134	13,523	5,000	8,523
Other	265		300	(300)
Total Operations and Maintenance	97,973	351,686	55,800	295,886
Vehicle Operation Services				
Non-Certified Salaries	66,917	72,577	72,300	277
Group Insurance	3,968	258	5,000	(4,742)
Social Security	4,981	4,602	5,500	(898)
Other Employee Benefits	479	5,401	500	4,901
Motor Fuel	38,653	49,716	27,112	22,604
Other	58	1,061	80	981
Total Vehicle Operation Services	115,056	133,615	110,492	23,123

Unified School District No. 288
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)
Monitoring Services				
Non-Certified Salaries	$ 78,619	88,313	85,000	3,313
Group Insurance	37,774	43,702	40,000	3,702
Social Security	5,173	5,811	6,000	(189)
Other Employee Benefits	4,512	7,190	4,600	2,590
Other	800	361	1,000	(639)
Total Monitoring Services	126,878	145,377	136,600	8,777
Vehicle Servicing/Maintenance				
Group Insurance		10,197		10,197
Purchased Professional and Technical Services	5,190	45	2,500	(2,455)
Supplies and Materials	29,750	61,249	20,000	41,249
Property (Equipment & Furnishings)			1,500	(1,500)
Other	3,689	2,747	1,000	1,747
Total Vehicle Servicing/Maintenance	38,629	74,238	25,000	49,238
Fund Transfers				
Pre-School Aged At-Risk	11,531	34,300	12,650	21,650
At Risk K-12	401,120	578,128	578,128	
Capital Outlay		15,863		15,863
Virtual Education			16,127	(16,127)
Food Service		5,268		5,268
Professional Development		1,745		1,745
Special Education	552,771	590,610	645,718	(55,108)
Career and Postsecondary Education		147,000		147,000
Total Fund Transfers	965,422	1,372,914	1,252,623	120,291
Budget Adjustments				
Legal Max Adjustment			(47,976)	47,976
Budget Credit Adjustment			127,982	(127,982)
Total Expenditures and Transfers	4,765,420	5,155,007	5,155,007	
Receipts Over (Under) Expenditures and Transfers	513	(12,532)		
Unencumbered Cash, Beginning	12,518	13,031		
Unencumbered Cash, Ending	13,031	499		

Unified School District No. 288
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	$ 546,961	623,793	609,237	14,556
Delinquent Taxes	14,183	15,108	5,625	9,483
Reimbursements	34,666	35,664		35,664
Total Revenue from Local Sources	595,810	674,565	614,862	59,703
Revenue from County Sources				
Motor Vehicle Tax	69,897	78,123	77,717	406
Recreational Vehicle Tax	1,536	1,807	1,633	174
Commercial Vehicle Tax	2,622	3,597	3,577	20
Watercraft Tax	521	515		515
Total Revenue from County Sources	74,576	84,042	82,927	1,115
Revenue from State Sources				
Supplemental State Aid	876,168	925,972	922,089	3,883
Total Cash Receipts	1,546,554	1,684,579	1,619,878	64,701
Expenditures and Transfers				
Instruction				
Certified Salaries	104,647		41,511	(41,511)
Other Employee Benefits	12	32		32
Other Miscellaneous Purchased Services	593	72,255	600	71,655
General Teaching Supplies	7,641	48,167	8,000	40,167
Technology Supplies	135,933	190,589	135,000	55,589
Miscellaneous Supplies	23,149	21,521	23,000	(1,479)
Property (Equipment & Furnishings)	25,682	5,731	25,000	(19,269)
Other	33,236	28,377	34,000	(5,623)
Total Instruction	330,893	366,672	267,111	99,561
General Administration				
Purchased Professional and Technical Services	48,115	49,034	45,000	4,034
Insurance	88,363	49,625	90,000	(40,375)
Other	2,791	205	2,800	(2,595)
Total General Administration	139,269	98,864	137,800	(38,936)
Operations and Maintenance				
Non-Certified Salaries	148,971	214,897	160,889	54,008
Group Insurance	25,714	72,702	28,500	44,202
Social Security	11,023	16,105	12,000	4,105
Other Employee Benefits	1,192	3,445	1,200	2,245
Purchased Professional and Technical Services	22,313	5,830		5,830
Rentals/Leases		67,308		67,308
General Teaching Supplies	76,050	16,041	72,656	(56,615)
Electricity	128,099		140,000	(140,000)
Other	28,331	15,616		15,616
Property (Equipment & Furnishings)	75,742	2,422		2,422
Other	817	11,543	29,825	(18,282)
Total Operations and Maintenance	518,252	425,909	445,070	(19,161)
Monitoring Services				
Equipment	33,493			
Vehicle Servicing/Maintenance				
Equipment	877			

Unified School District No. 288
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)
Fund Transfers				
Pre-School Aged At-Risk	$ 64,194	59,875	90,000	(30,125)
Bilingual Education	1,078	1,006	1,012	(6)
At Risk K-12	132,355	174,259	173,643	616
Driver Training			14,522	(14,522)
Food Service	4,254			
Professional Development			1,700	(1,700)
Parent Education Program		6,557	6,557	
Special Education	130,725	309,239	239,202	70,037
Career and Postsecondary Education	219,927	270,464	309,233	(38,769)
Total Fund Transfers	552,533	821,400	835,869	(14,469)
Budget Adjustments				
Legal Max Adjustment			(8,669)	8,669
Budget Credit Adjustment			35,664	(35,664)
Total Expenditures and Transfers	1,575,317	1,712,845	1,712,845	
Receipts Over (Under) Expenditures and Transfers	(28,763)	(28,266)		
Unencumbered Cash, Beginning	86,002	57,239		
Prior Year Encumbrances Cancelled		1,846		
Unencumbered Cash, Ending	57,239	30,819		

Unified School District No. 288
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				
Revenue from Local Sources				
Student Fees	$ 1,400	5,805		5,805
Other Revenue From Local Sources	109			
Total Revenue from Local Sources	1,509	5,805		5,805
Operating Transfers				
Transfer from General Fund	11,531	34,300	12,650	21,650
Transfer from Supplemental General Fund	64,194	59,875	90,000	(30,125)
Total Operating Transfers	75,725	94,175	102,650	(8,475)
Total Cash Receipts	77,234	99,980	102,650	(2,670)
Expenditures and Transfers				
Instruction				
Certified Salaries	27,096	44,200	46,000	(1,800)
Non-Certified Salaries	19,554	21,374	20,500	874
Group Insurance	27,638	29,224	31,000	(1,776)
Social Security	4,201	4,522	5,000	(478)
Other Employee Benefits	111	339	150	189
Total Expenditures and Transfers	78,600	99,659	102,650	(2,991)
Receipts Over (Under) Expenditures and Transfers	(1,366)	321		
Unencumbered Cash, Beginning				
Prior Year Encumbrances Cancelled	1,366			
Unencumbered Cash, Ending		321		

Unified School District No. 288
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)

	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	$ 1,432	200	750	(550)
Operating Transfers				
Transfer from General Fund	401,120	578,128	578,128	
Transfer from Supplemental General Fund	132,355	174,259	173,643	616
Total Operating Transfers	533,475	752,387	751,771	616
Total Cash Receipts	534,907	752,587	752,521	66
Expenditures and Transfers				
Instruction				
Certified Salaries	353,645	636,830	500,000	136,830
Non-Certified Salaries	51,092	54,881	75,000	(20,119)
Group Insurance	10,165	11,108	16,000	(4,892)
Social Security	29,419	30,227	38,000	(7,773)
Other Employee Benefits	6,947	10,471	10,000	471
Purchased Professional and Technical Services		6,888	95,815	(88,927)
Total Instruction	451,268	750,405	734,815	15,590
Support Services - Students				
Certified Salaries	27,540	13,973	28,700	(14,727)
Social Security	1,183		1,300	(1,300)
Other Employee Benefits	4,963	5,442	5,200	242
Total Support Services - Students	33,686	19,415	35,200	(15,785)
Total Expenditures and Transfers	484,954	769,820	770,015	(195)
Receipts Over (Under) Expenditures and Transfers	49,953	(17,233)		
Unencumbered Cash, Beginning		49,962		
Prior Year Encumbrances Cancelled	9			
Unencumbered Cash, Ending	49,962	32,729		

Unified School District No. 288
Bilingual Education Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Operating Transfers				
Transfer from Supplemental General Fund	$ 1,078	1,006	1,012	(6)
Total Cash Receipts	1,078	1,006	1,012	(6)
Expenditures and Transfers				
Instruction				
Certified Salaries		2,084		2,084
Purchased Professional and Technical Services			2,090	(2,090)
Total Expenditures and Transfers		2,084	2,090	(6)
Receipts Over (Under) Expenditures and Transfers	1,078	(1,078)		
Unencumbered Cash, Beginning		1,078		
Unencumbered Cash, Ending	1,078			

Unified School District No. 288
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	$		16,127	(16,127)
Total Cash Receipts			16,127	(16,127)
Expenditures and Transfers				
Instruction				
Purchased Professional and Technical Services			16,127	(16,127)
Total Expenditures and Transfers			16,127	(16,127)
Receipts Over (Under) Expenditures and Transfers				
Unencumbered Cash, Beginning				
Unencumbered Cash, Ending				

Unified School District No. 288
Capital Outlay Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Cash Receipts				
Revenue from Local Sources				
Ad Valorem Taxes	$ 263,483	289,815	286,318	3,497
Delinquent Taxes	5,510	6,748	2,703	4,045
Interest on Investments	5,714	62,072		62,072
Other Revenue From Local Sources		18,964		18,964
Total Revenue from Local Sources	274,707	377,599	289,021	88,578
Revenue from County Sources				
Motor Vehicle Tax	32,688	34,463	35,581	(1,118)
Recreational Vehicle Tax	752	823	747	76
Commercial Vehicle Tax	1,255	1,667	1,638	29
Watercraft Tax	234	247		247
Total Revenue from County Sources	34,929	37,200	37,966	(766)
Revenue from State Sources				
General State Aid	132,349	145,586	145,591	(5)
Operating Transfers				
Transfer from General Fund		15,863		15,863
Total Cash Receipts	441,985	576,248	472,578	103,670
Expenditures and Transfers				
Instruction				
Supplies and Materials	405	13,751	5,000	8,751
Technology Supplies			5,000	(5,000)
Property (Equipment & Furnishings)	3,825	25,809	4,500	21,309
Total Instruction	4,230	39,560	14,500	25,060
Support Services - Students				
Property (Equipment & Furnishings)			279,539	(279,539)
Operations and Maintenance				
Non-Certified Salaries	79,845	62,248	86,500	(24,252)
Group Insurance	44,109		49,000	(49,000)
Social Security	6,098	4,772	6,500	(1,728)
Other Employee Benefits	809	1,119	1,000	119
Repairs and Maintenance	80,115	54,671	100,000	(45,329)
Other Purchased Services	67,308	168,008	75,000	93,008
Property (Equipment & Furnishings)	21,728		30,000	(30,000)
Total Operations and Maintenance	300,012	290,818	348,000	(57,182)
Vehicle Operation Services				
Property (Equipment & Furnishings)	85,000	133,741	180,000	(46,259)
Support Services - Other				
Property (Equipment & Furnishings)	5,958		7,500	(7,500)
Facilities Acquisition/Construction				
Site Improvement	10,144	22,842	25,000	(2,158)
Building Repair and Remodeling	13,850	4,500	15,000	(10,500)
Total Facilities Acquisition/Construction	23,994	27,342	40,000	(12,658)
Total Expenditures and Transfers	419,194	491,461	869,539	(378,078)
Receipts Over (Under) Expenditures and Transfers	22,791	84,787		
Unencumbered Cash, Beginning	379,620	402,411		
Unencumbered Cash, Ending	402,411	487,198		

Unified School District No. 288
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)

	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	$ 4,162	4,863	4,500	363
Revenue from State Sources				
General State Aid	5,002	3,920	4,050	(130)
Operating Transfers				
Transfer from Supplemental General Fund			14,522	(14,522)
Total Cash Receipts	9,164	8,783	23,072	(14,289)
Expenditures and Transfers				
Instruction				
Certified Salaries	24,000	11,049	24,000	(12,951)
Social Security	1,901	907	1,901	(994)
Other Employee Benefits	186		186	(186)
Other Miscellaneous Purchased Services	423	138	500	(362)
General Teaching Supplies	106	70	155	(85)
Total Expenditures and Transfers	26,616	12,164	26,742	(14,578)
Receipts Over (Under) Expenditures and Transfers	(17,452)	(3,381)		
Unencumbered Cash, Beginning	21,122	3,670		
Unencumbered Cash, Ending	3,670	289		

Unified School District No. 288
Food Service Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Revenue from Local Sources				
Student Sales	$ 6,630	114,987	91,770	23,217
Adults and Non-Reimbursable Programs	4,855	5,684	23,250	(17,566)
Other Revenue From Local Sources	10,905	14,882		14,882
Total Revenue from Local Sources	22,390	135,553	115,020	20,533
Revenue from State Sources				
General State Aid	3,046	3,198	3,080	118
Revenue from Federal Sources				
Federal Financial Assistance	455,245	271,025	316,816	(45,791)
Other Federal Financial Assistance	18,049	28,171		28,171
Total Revenue from Federal Sources	473,294	299,196	316,816	(17,620)
Operating Transfers				
Transfer from General Fund		5,268		5,268
Transfer from Supplemental General Fund	4,254			
Total Operating Transfers	4,254	5,268		5,268
Total Cash Receipts	502,984	443,215	434,916	8,299
Expenditures and Transfers				
School Administration				
Group Insurance		8,942		8,942
Other Employee Benefits	192	335	192	143
Total School Administration	192	9,277	192	9,085
Food Service Operations				
Non-Certified Salaries	142,166	151,429	154,000	(2,571)
Group Insurance	49,902	61,058	54,000	7,058
Social Security	9,327	10,766	11,000	(234)
Other Employee Benefits	947	2,237	1,000	1,237
Food and Milk	204,844	225,794	319,287	(93,493)
Miscellaneous Supplies	5,052	13,567	4,500	9,067
Property (Equipment & Furnishings)	38,928	1,716	10,000	(8,284)
Other	211	457	500	(43)
Total Food Service Operations	451,377	467,024	554,287	(87,263)
Total Expenditures and Transfers	451,569	476,301	554,479	(78,178)
Receipts Over (Under) Expenditures and Transfers	51,415	(33,086)		
Unencumbered Cash, Beginning	68,148	119,563		
Unencumbered Cash, Ending	119,563	86,477		

Unified School District No. 288
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)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Cash Receipts				
Revenue from State Sources				
General State Aid	$	288	300	(12)
Operating Transfers				
Transfer from General Fund		1,745		1,745
Transfer from Supplemental General Fund			1,700	(1,700)
Total Operating Transfers		1,745	1,700	45
Total Cash Receipts		2,033	2,000	33
Expenditures and Transfers				
Support Services - Instr. Staff				
Purchased Professional and Technical Services			2,000	(2,000)
Communication Services		1,800		1,800
Total Expenditures and Transfers		1,800	2,000	(200)
Receipts Over (Under) Expenditures and Transfers		233		
Unencumbered Cash, Beginning				
Unencumbered Cash, Ending		233		

Unified School District No. 288
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)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Cash Receipts				
Operating Transfers				
Transfer from General Fund	$		6,557	(6,557)
Transfer from Supplemental General Fund		6,557		6,557
Total Cash Receipts		6,557	6,557	
Expenditures and Transfers				
Support Services - Students				
Purchased Professional and Technical Services		6,585	6,585	
Total Expenditures and Transfers		6,585	6,585	
Receipts Over (Under) Expenditures and Transfers		(28)		
Unencumbered Cash, Beginning	28	28		
Unencumbered Cash, Ending	28			

Unified School District No. 288
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 Local Sources				
Other Revenue From Local Sources	$ 55,742	57,612	40,000	17,612
Operating Transfers				
Transfer from General Fund	552,771	590,610	645,718	(55,108)
Transfer from Supplemental General Fund	130,725	309,239	239,202	70,037
Total Operating Transfers	683,496	899,849	884,920	14,929
Total Cash Receipts	739,238	957,461	924,920	32,541
Expenditures and Transfers				
Instruction				
LEA Payments to COOP's/Interlocals	362,175	367,821	318,388	49,433
LEA State Aid Flowthrough Payments to COOP's/Interlocals	466,425	351,756	516,132	(164,376)
Other Miscellaneous Purchased Services	50	21,666		21,666
General Teaching Supplies	161	1,144	200	944
Total Instruction	828,811	742,387	834,720	(92,333)
Vehicle Operation Services				
Non-Certified Salaries	10,103	12,629	11,000	1,629
Social Security	741	666	800	(134)
Other Employee Benefits			100	(100)
Rentals/Leases	52	1,559		1,559
Other Purchased Property Services		100		100
Motor Fuel	26,407	22,940	30,000	(7,060)
Miscellaneous Supplies			1,000	(1,000)
Total Vehicle Operation Services	37,303	37,894	42,900	(5,006)
Vehicle Servicing/Maintenance				
Non-Certified Salaries	32,071	13,737	35,000	(21,263)
Group Insurance	16,046	3,083	17,500	(14,417)
Social Security	1,574	1,096	1,800	(704)
Other Employee Benefits	4,454	118	5,000	(4,882)
Purchased Professional and Technical Services	1,090		1,300	(1,300)
Supplies and Materials	856	735		735
Total Vehicle Servicing/Maintenance	56,091	18,769	60,600	(41,831)
Other Student Transportation Services				
Supplies and Materials		268		268
Total Expenditures and Transfers	922,205	799,318	938,220	(138,902)
Receipts Over (Under) Expenditures and Transfers	(182,967)	158,143		
Unencumbered Cash, Beginning	196,247	13,300		
Prior Year Encumbrances Cancelled	20			
Unencumbered Cash, Ending	13,300	171,443		

Unified School District No. 288
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	$ 11,350	6,220	12,000	(5,780)
Revenue from State Sources				
CTE Transportation State Aid		5,963	17,067	(11,104)
Operating Transfers				
Transfer from General Fund		147,000		147,000
Transfer from Supplemental General Fund	219,927	270,464	309,233	(38,769)
Total Operating Transfers	219,927	417,464	309,233	108,231
Total Cash Receipts	231,277	429,647	338,300	91,347
Expenditures and Transfers				
Instruction				
Certified Salaries	141,268	316,726	238,500	78,226
Group Insurance	61,445	64,636	63,000	1,636
Social Security	16,775	23,250	18,000	5,250
Other Employee Benefits	1,397	2,950	1,500	1,450
General Teaching Supplies	5,652	9,823	6,000	3,823
Miscellaneous Supplies	538	553	600	(47)
Property (Equipment & Furnishings)	3,048			
Other		1,000	4,500	(3,500)
Total Instruction	230,123	418,938	332,100	86,838
Support Services - Students				
Other	5,977	8,571	6,200	2,371
Total Expenditures and Transfers	236,100	427,509	338,300	89,209
Receipts Over (Under) Expenditures and Transfers	(4,823)	2,138		
Unencumbered Cash, Beginning				
Prior Year Encumbrances Cancelled	4,823			
Unencumbered Cash, Ending		2,138		

Unified School District No. 288
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	$ 55	91
Revenue from State Sources		
Kansas Safe and Secure Schools		9,286
Revenue from Federal Sources		
Federal Financial Assistance		22,951
Total Cash Receipts	55	32,328
Expenditures and Transfers		
Instruction		
Certified Salaries		19,002
Non-Certified Salaries		900
Social Security		373
Other Employee Benefits		76
Miscellaneous Supplies		10,361
Total Instruction		30,712
Support Services - Students		
Purchased Professional and Technical Services		1,485
Other Purchased Services		95
Total Support Services - Students		1,580
Total Expenditures and Transfers		32,292
Receipts Over (Under) Expenditures and Transfers	55	36
Unencumbered Cash, Beginning		55
Unencumbered Cash, Ending	55	91

Unified School District No. 288
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	$ 502,925	510,127	578,363	(68,236)
Total Cash Receipts	502,925	510,127	578,363	(68,236)
Expenditures and Transfers				
Instruction				
Other Employee Benefits	326,900	331,582	375,936	(44,354)
Support Services - Students				
Other Employee Benefits	20,117	20,405	23,135	(2,730)
Support Services - Instr. Staff				
Other Employee Benefits	15,088	15,304	17,351	(2,047)
General Administration				
Other Employee Benefits	14,834	20,405	17,059	3,346
School Administration				
Other Employee Benefits	75,693	71,418	87,047	(15,629)
Operations and Maintenance				
Other Employee Benefits	15,088	15,304	17,351	(2,047)
Vehicle Operation Services				
Other Employee Benefits	15,088	15,304	17,351	(2,047)
Food Service Operations				
Other Employee Benefits	20,117	20,405	23,133	(2,728)
Total Expenditures and Transfers	502,925	510,127	578,363	(68,236)
Receipts Over (Under) Expenditures and Transfers				
Unencumbered Cash, Beginning				
Unencumbered Cash, Ending				

Unified School District No. 288
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		
None	$	
Expenditures and Transfers		
None		
Receipts Over (Under) Expenditures and Transfers		
Unencumbered Cash, Beginning	138,477	138,477
Unencumbered Cash, Ending	138,477	138,477

Unified School District No. 288
Textbook and Student Material Revolving 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			
Student Fees	$	14,905	21,085
Other Revenue From Local Sources			78
Total Cash Receipts		14,905	21,163
Expenditures and Transfers			
Instruction			
Textbooks		11,251	4,189
Other			50
Total Expenditures and Transfers		11,251	4,239
Receipts Over (Under) Expenditures and Transfers		3,654	16,924
Unencumbered Cash, Beginning		10,544	17,563
Prior Year Encumbrances Cancelled		3,365	
Unencumbered Cash, Ending		17,563	34,487

Unified School District No. 288
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 Local Sources		
Other Revenue From Local Sources	$ 242	
Revenue from Federal Sources		
Federal Financial Assistance	217,790	324,829
Total Cash Receipts	218,032	324,829
Expenditures and Transfers		
Instruction		
Certified Salaries	69,598	97,750
Non-Certified Salaries	23,250	22,335
Group Insurance	6,361	10,763
Social Security	2,880	8,253
Other Employee Benefits	389	2,603
Purchased Professional and Technical Services		25,110
Supplies and Materials		55,966
Other	20,790	
Total Instruction	123,268	222,780
Support Services - Students		
Certified Salaries	54,690	61,667
Non-Certified Salaries	30,172	2,759
Group Insurance	33,639	19,199
Social Security	6,445	5,412
Other Employee Benefits	276	250
Total Support Services - Students	125,222	89,287
Total Expenditures and Transfers	248,490	312,067
Receipts Over (Under) Expenditures and Transfers	(30,458)	12,762
Unencumbered Cash, Beginning		(30,458)
Unencumbered Cash, Ending	(30,458)	(17,696)

Unified School District No. 288
REAP 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	$ 30,460	47,523
Total Cash Receipts	30,460	47,523
Expenditures and Transfers		
Instruction		
Technology Supplies		41,226
Property (Equipment & Furnishings)		48
Other	22,845	15,351
Total Expenditures and Transfers	22,845	56,625
Receipts Over (Under) Expenditures and Transfers	7,615	(9,102)
Unencumbered Cash, Beginning	1,487	9,102
Unencumbered Cash, Ending	9,102	

Unified School District No. 288
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 Local Sources		
Other Revenue From Local Sources	$ 234	
Revenue from Federal Sources		
Federal Financial Assistance	105,354	132,924
Total Cash Receipts	105,588	132,924
Expenditures and Transfers		
Instruction		
Certified Salaries	97,108	90,819
Group Insurance	15,502	17,006
Social Security	6,746	6,782
Other Employee Benefits	854	3,040
Total Expenditures and Transfers	120,210	117,647
Receipts Over (Under) Expenditures and Transfers	(14,622)	15,277
Unencumbered Cash, Beginning		(14,606)
Prior Year Encumbrances Cancelled	16	
Unencumbered Cash, Ending	(14,606)	671

Unified School District No. 288
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	$ 100,802	95,833
Total Cash Receipts	100,802	95,833
Expenditures and Transfers		
Instruction		
Property (Equipment & Furnishings)	1,699	
Support Services - Students		
Certified Salaries		37,228
Non-Certified Salaries	7,103	
Group Insurance		12,037
Social Security	541	2,322
Other Employee Benefits	40	459
Total Support Services - Students	7,684	52,046
School Administration		
Non-Certified Salaries	32,387	41,892
Group Insurance	8,033	10,694
Social Security	2,433	3,167
Other Employee Benefits	325	749
Total School Administration	43,178	56,502
Operations and Maintenance		
Property (Equipment & Furnishings)	65,631	
Total Expenditures and Transfers	118,192	108,548
Receipts Over (Under) Expenditures and Transfers	(17,390)	(12,715)
Unencumbered Cash, Beginning		(17,390)
Unencumbered Cash, Ending	(17,390)	(30,105)

Unified School District No. 288
Bond and Interest Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Cash Receipts				
Revenue from Local Sources				
Ad Valorem Taxes	$ 238,673	232,073	31,332	200,741
Delinquent Taxes	5,822	6,292	2,469	3,823
Other Revenue From Local Sources	5,841			
Total Revenue from Local Sources	250,336	238,365	33,801	204,564
Revenue from County Sources				
Motor Vehicle Tax	33,200	29,774	29,736	38
Recreational Vehicle Tax	750	681	625	56
Commercial Vehicle Tax	1,189	1,427	1,369	58
Watercraft Tax	188	225		225
Total Revenue from County Sources	35,327	32,107	31,730	377
Revenue from State Sources				
General State Aid	186,996	206,233	206,233	
Total Cash Receipts	472,659	476,705	271,764	204,941
Expenditures and Transfers				
Debt Service				
Redemption of Principal	360,000	390,000	390,000	
Interest (Coupons)	32,825	30,884	30,883	1
Commission and Postage			10	(10)
Total Expenditures and Transfers	392,825	420,884	420,893	(9)
Receipts Over (Under) Expenditures and Transfers	79,834	55,821		
Unencumbered Cash, Beginning	724,184	804,018		
Unencumbered Cash, Ending	804,018	859,839		

Unified School District No. 288
Etta Blanche Dahlgren 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	$ 834	9,304
Other Revenue From Local Sources	400	
Donations	100	
Total Cash Receipts	1,334	9,304
Expenditures and Transfers		
Instruction		
Scholarships	50	2,000
Total Expenditures and Transfers	50	2,000
Receipts Over (Under) Expenditures and Transfers	1,284	7,304
Unencumbered Cash, Beginning	332,067	333,351
Unencumbered Cash, Ending	333,351	340,655

Unified School District No. 288
CH Community 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	$ 103	940
Donations	2,735	1,020
Total Cash Receipts	2,838	1,960
Expenditures and Transfers		
Instruction		
Scholarships	125	5,500
Total Expenditures and Transfers	125	5,500
Receipts Over (Under) Expenditures and Transfers	2,713	(3,540)
Unencumbered Cash, Beginning	40,040	42,753
Unencumbered Cash, Ending	42,753	39,213

Unified School District No. 288
Honor Flight 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	$ 17	16
Other Revenue From Local Sources	23,604	70,054
Donations	5,961	32,648
Total Cash Receipts	29,582	102,718
Expenditures and Transfers		
Support Services - Students		
Miscellaneous Supplies	1,633	2,360
Other	36,715	77,032
Total Expenditures and Transfers	38,348	79,392
Receipts Over (Under) Expenditures and Transfers	(8,766)	23,326
Unencumbered Cash, Beginning	32,075	23,309
Unencumbered Cash, Ending	23,309	46,635

Unified School District No. 288
Health Insurance 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		
Revenue from Local Sources		
Interest on Investments	$ 140	309
Other Revenue From Local Sources	1,125,861	1,236,927
Reimbursements	110,250	645,060
Total Cash Receipts	1,236,251	1,882,296
Expenditures and Transfers		
Instruction		
Other Employee Benefits	1,050,172	1,768,965
Purchased Professional and Technical Services	80	558
Other	524	
Total Expenditures and Transfers	1,050,776	1,769,523
Receipts Over (Under) Expenditures and Transfers	185,475	112,773
Unencumbered Cash, Beginning	267,537	453,012
Unencumbered Cash, Ending	453,012	565,785

Unified School District No. 288
Richmond, Kansas
Agency Funds
Schedule of Receipts and Cash 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:				
Healthy Habits For Life	$ -	1,875	1,875	-
Instrument Rental	315	-	315	-
Kindness Club	580	1,115	1,453	242
Library	1,031	22	974	79
Miscellaneous	2,912	6,514	8,316	1,110
PBIS	800	1,864	2,169	495
SPED Activity	4,577	994	2,577	2,994
Students In Need	940	600	436	1,104
Yearbooks	-	2,600	2,363	237
Middle School:				
Cheerleading	1,606	2,958	2,318	2,246
Civic Engagement	685	-	-	685
Class of 27	-	2,135	1,320	815
Driver's Ed	190	-	-	190
Forensics	94	-	-	94
KCP & L Grant	1,965	-	297	1,668
Library Fines	180	-	-	180
Newspaper	27	-	-	27
OWL Grant	836	-	-	836
Resource Room	17	-	-	17
Robotics	1,969	500	472	1,997
Science Club	721	-	98	623
Scholars Bowl	20	449	170	299
Student Christmas	1,241	320	-	1,561
Student Council	1,198	5,818	6,254	762
Yearbooks	-	1,260	533	727
High School:				
After Prom	500	4,106	4,456	150
Art Club	1,326	102	7	1,421
Band	315	3,053	2,659	709
Biology Club	385	57	5	437
Cheerleaders	1,844	2,226	2,863	1,207
Class of 24	25	4,781	4,806	-
Class of 25	4,470	7,046	6,234	5,282
Class of 26	-	2,696	-	2,696
Culture Committee	68	-	68	-
Dance Team	640	4,000	3,607	1,033
Drama/Forensic	1,604	985	1,078	1,511
ELA	40	-	-	40
Entrepreneurship	890	180	447	623
FBLA	514	-	-	514
FCA	78	-	78	-
FCCLA	719	825	537	1,007
FFA	7,029	37,281	33,214	11,096
FFA School Grant	6,000	-	-	6,000
Fine Arts Booster	-	387	29	358
First	2,059	-	-	2,059
Freshman Class	-	1,598	-	1,598
Graphic Design	92	10	1	101
Key Club	3,780	-	-	3,780
Music	245	604	271	578
National Honor Society	930	2,799	2,778	951
Reading Club	7	-	-	7
SADD	94	-	-	94
Spanish Club	278	-	-	278
Student Council	1,897	3,228	4,106	1,019
Total Agency Funds	57,733	104,988	99,184	63,537

Unified School District No. 288
Richmond , 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:						
High School:						
Activity Trip Meals	$ 19	-	-	19	-	19
Athletics	960	38,848	39,607	201	-	201
Bar Benders	259	515	773	1	-	1
Baseball	7,925	3,298	2,782	8,441	-	8,441
Boys' Basketball	184	3,325	3,088	421	-	421
Concessions	2,103	34,697	32,089	4,711	-	4,711
Cross Country	173	4,025	1,725	2,473	-	2,473
Football	1,846	6,132	4,558	3,420	-	3,420
Girls' Basketball	255	997	877	375	-	375
Softball	353	1,135	1,401	87	-	87
Student Incentives	629	-	-	629	-	629
Track	1,060	874	1,495	439	-	439
Volleyball	4,037	6,277	8,786	1,528	-	1,528
Wrestling	800	324	349	775	-	775
Middle School:						
Athletics	21,639	26,523	28,364	19,798	-	19,798
Boys' Basketball	112	926	962	76	-	76
Football	-	504	103	401	-	401
Girls' Basketball	-	384	384	-	-	-
MS AD Athletics	2,231	289	313	2,207	-	2,207
Student Activities	3,592	3,655	7,145	102	-	102
Track	6	1,244	1,250	-	-	-
Volleyball	68	690	690	68	-	68
Subtotal Gate Receipts	48,251	134,662	136,741	46,172	-	46,172
Special Projects:						
High School:						
Adult Ed	1	-	-	1	-	1
Boys'/Girls' State	340	-	-	340	-	340
Charles Gash Scholarship	70	-	-	70	-	70
Courtsey Fund	444	-	-	444	-	444
Earnest Account	11,036	-	-	11,036	-	11,036
Giving Back Scholarship	3,850	-	3,000	850	-	850
Hannibal Trip	3,163	220	2,152	1,231	-	1,231
Interest	3,663	3,655	3,586	3,732	-	3,732
Lounge Pop	40	-	40	-	-	-
Non Athletic Trips	3,274	8,343	7,394	4,223	-	4,223
Student Improvement	5	-	-	5	-	5
Teacher's Pop Machine	401	399	646	154	-	154
Viking Express	701	330	419	612	-	612
Vocational/Wood	4,763	1,075	5,838	-	-	-
Yearbook	(20)	2,808	1,432	1,356	-	1,356
Subtotal Special Projects	31,731	16,830	24,507	24,054	-	24,054
Total District Activity Funds	79,982	151,492	161,248	70,226	-	70,226

Rodney M. Burns
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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. 288
Richmond, 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. 288, Richmond, Kansas, (the District) as of and for the year ended June 30, 2023, and have issued our report thereon dated March 7, 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
March 7, 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. 288
Richmond, 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. 288, Richmond, 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
March 7, 2024

Unified School District No. 288
Richmond, 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. 288 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. 288 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 Agriculture	
Child Nutrition Cluster:	
School Breakfast Program	CFDA #10.553
National School Lunch Program	CFDA #10.555
Summer Food Service Program for Children	CFDA #10.559
U.S. Department of Education	
Elementary Stabilization Fund - Elementary and Secondary School Emergency Relief Fund	CFDA #84.425

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

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

Unified School District No. 288
Richmond, Kansas
Schedule of Findings and Questioned Costs
For the Fiscal Year Ended June 30, 2023

II. Financial Statement Findings

None.

III. Federal Award Findings and Questioned Costs

None.

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Unified School District No. 288
Richmond, 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 Kansas Department of Education					
Child Nutrition Cluster:					
School Breakfast Program	D0288	10.553	$ 77,864	77,864	0
National School Lunch Program	D0288	10.555	174,668	174,668	0
National School Lunch Program - COVID-19	D0288	10.555	28,171	28,171	0
Summer Food Service Program for Children	D0288	10.559	18,493	18,493	0
	Total Child Nutrition Cluster		299,196	299,196	0 (1)
Total U.S. Department of Agriculture			299,196	299,196	0
U.S. Department of Education					
Passed through Kansas Department of Education					
Title I Grant to Local Educational Agencies	D0288	84.010	90,110	74,833	0
Improving Teacher Quality State Grants	D0288	84.367	13,381	13,381	0
Student Support and Academic Enrichment Program	D0288	84.424	29,433	29,433	0
Education Stabilization Fund - Elementary and Secondary School Emergency Relief Fund (ESSER) - COVID-19	D0288	84.425D	130,734	99,490	0 (1)
American Rescue Plan - Elementary and Secondary School Emergency Relief (ARP ESSER)- COVID-19	D0288	84.425U	194,095	212,577	0 (1)
Passed through Southeast Kansas Education Service Center					
Career and Technical Education - Basic Grants to States		84.048	0	8,931	0
Rural Education (Direct)		84.358	47,523	56,625	0
Total U.S. Department of Education			505,276	495,270	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	D0288	93.323	95,833	108,548	0
Every Student Succeeds Act/Preschool Development Grants	D0288	93.434	22,950	22,950	0
Total U.S. Department of Health and Human Services			118,783	131,498	0
Total Federal Awards			923,255	925,964	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. 288, Richmond, 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.