UNIFIED SCHOOL DISTRICT #345

Topeka, Kansas

Independent Auditor's Reports with
Financial Statement and
Supplementary Information

For the Fiscal Year Ended June 30, 2023

UNIFIED SCHOOL DISTRICT #345
Topeka, Kansas

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Topeka, Kansas

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JARRED, GILMORE & PHILLIPS, PA
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

Board of Education
Unified School District #345
Topeka, Kansas

Adverse and Unmodified Opinions
We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of the Unified School District #345, 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 Unified School District #345 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 Unified School District #345 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 Unified School District #345 on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

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

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

Auditor's Responsibilities for the Audit of the Financial Statement

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

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

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

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

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, the schedule of receipts and expenditures – actual and budget regulatory basis, for each individual fund, the schedule of receipts and disbursements – agency funds – regulatory basis, and the 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 the purpose 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*. 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 accompanying supplementary information is fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

Emphasis of Matter
As discussed in Note 12 to the financial statement, the June 30, 2022 financial statement have been restated to correct a prior year misstatement. Our opinion is not modified with respect to this matter.

Other Reporting Required by *Government Auditing Standards*
In accordance with *Government Auditing Standards*, we have also issued our report dated March 23, 2024, on our consideration of the Unified School District #345'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 Unified School District #345'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 Unified School District #345's internal control over financial reporting and compliance.

Jarred, Gilmore & Phillips, PA

JARRED, GILMORE & PHILLIPS, PA
Certified Public Accountants

Chanute, Kansas
March 23, 2024

UNIFIED SCHOOL DISTRICT #345
Topeka, Kansas

Summary Statement of Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis
For the Fiscal Year Ended June 30, 2023

Funds	Beginning Unencumbered Cash Balances	Receipts	Expenditures	Ending Unencumbered Cash Balances	Plus Encumbrances and Accounts Payable	Ending Cash Balances June 30, 2023
General	$ -	$ 28,905,454.50	$ 28,905,454.50	$ -	$ 955,570.55	$ 955,570.55
Supplemental General	352,364.63	8,985,201.92	9,336,362.93	1,203.62	520,829.58	522,033.20
Special Purpose Funds:						
4 Year Old At-Risk	-	258,337.00	168,782.34	89,554.66	17,541.17	107,095.83
At-Risk	-	3,990,693.00	3,055,439.89	935,253.11	395,020.47	1,330,273.58
Bilingual Education	-	25,434.40	6,156.34	19,278.06	1,026.36	20,304.42
Virtual Education	-	56,000.00	56,000.00	-	-	-
Capital Outlay	4,358,375.85	4,425,510.93	2,394,162.71	6,389,724.07	753,314.35	7,143,038.42
Driver Training	227,929.41	27,444.00	11,990.08	243,383.33	-	243,383.33
Food Service	1,142,435.03	1,898,402.65	1,963,272.55	1,077,565.13	8,113.75	1,085,678.88
Professional Development	10,541.00	19,459.00	30,000.00	-	15.00	15.00
Summer School	31,874.10	-	31,874.00	0.10	-	0.10
Special Education	5,016,235.78	8,425,581.27	9,725,644.90	3,716,172.15	907,225.93	4,623,398.08
Vocational Education	-	687,926.84	473,792.05	214,134.79	92,763.46	306,898.25
KPERS Special Retirement Contributions	-	4,131,012.82	4,131,012.82	-	-	-
Parents as Teachers	-	41,000.00	41,000.00	-	-	-
Contingency Reserve	54,695.30	290,000.00	15,000.00	329,695.30	-	329,695.30
Textbook Rental	391,609.49	531,874.50	321,021.03	602,462.96	1,467.34	603,930.30
Extraordinary School Program	55.89	-	-	55.89	-	55.89
Gifts and Grants	108,874.48	260,010.15	256,908.22	111,976.41	29,460.66	141,437.07
Other Federal Grants	(1,790.38)	986,114.00	1,344,952.19	(360,628.57)	70,147.62	(290,480.95)
United Way Grant	55.00	-	-	55.00	-	55.00

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

UNIFIED SCHOOL DISTRICT #345
Topeka, Kansas

Summary Statement of Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis
For the Fiscal Year Ended June 30, 2023

Funds	Beginning Unencumbered Cash Balances	Receipts	Expenditures	Ending Unencumbered Cash Balances	Plus Encumbrances and Accounts Payable	Ending Cash Balances June 30, 2023
Special Purpose Funds: (Continued)						
Gate Receipts	$ 56,653.61	$ 275,271.11	$ 308,955.01	$ 22,969.71	$ -	$ 22,969.71
Special Projects	199,122.60	374,030.00	313,929.47	259,223.13	-	259,223.13
Bond and Interest Funds:						
Bond and Interest	3,744,515.09	4,753,480.23	4,032,595.00	4,465,400.32	-	4,465,400.32
Trust Funds:						
Private Purpose Trust	4,359.17	-	-	4,359.17	-	4,359.17
Total Reporting Entity (Excluding Agency Funds)	$ 15,697,906.05	$ 69,348,238.32	$ 66,924,306.03	$ 18,121,838.34	$ 3,752,496.24	$ 21,874,334.58

Composition of Cash	
Cash on Hand	$ 11,493.19
General Checking Accounts	21,624,243.37
Activity Checking Accounts	485,044.05
Certificates of Deposit	63,483.71
Total Cash	22,184,264.32
Less Agency Funds per Schedule 3	(309,929.74)
Total Reporting Entity (Excluding Agency Funds)	$ 21,874,334.58

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

UNIFIED SCHOOL DISTRICT #345
Topeka, Kansas

Notes to the Financial Statement
For the Fiscal Year Ended June 30, 2023

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statement and schedules of Unified School District #345 (the 'District'), Topeka, 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 #345.

Related Municipal Entities: A related municipal entity is determined by the following criteria. Whether the District exercises oversight responsibility on financial interdependency, selection of governing authority, designation of management, ability to significantly influence operations and accountability for fiscal matters, scope of the public service, and significant operational or financial relationships with the District. Related municipal entities are not required to be included in the District's audit by the Kansas Municipal Audit and Accounting Guide (KMAAG). Based upon the application of this criterion, the following is a brief review of potential related entity:

Seaman Education Advantage Foundation (SEAF) - The economic resources received or held by the Foundation are held almost entirely for the direct benefit of the District. The Seaman Education Advantage Foundation was formed to promote and foster the educational purposes of the District, and to create a fund to be used for any program, project or enterprise undertaken in the interest of the District. The Foundation acts largely as a fundraising organization, soliciting, receiving, managing and disbursing contributions on behalf of the District. Most of the contributions received are designated by the donors to be used for specific purposes or by specific departments. In these instances, the Foundation serves essentially as a conduit. Contributions that are not designated are used where the need is considered greatest, as determined by the Foundation board of directors. The Foundation can sue and be sued, and can buy, sell, or lease real property. Separate internal financial statements are available from the Foundation.

Regulatory Basis Fund Types
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 types of funds comprise the financial activities of the Unified School District #345, for the year ended June 30, 2023:

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Regulatory Basis Fund Types (Continued)
Special Purpose fund – used to account for the proceeds of specific tax levies and other specific regularoty receipts sources (other than Capital Project and tax levies for long-term debt) that are intended for specified purposes.

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

Trust Funds – funds used to account for funds held in trust for others. The funds are accounted for in essentially the same manner as governmental funds.

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

Basis of Presentation – Regulatory Basis of Accounting
Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States of America. The (KMAAG) regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis receipts and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligation against cash. The KMAAG regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than those mentioned above.

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

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 regulatory receipts. In the financial statement and budget comparison schedules presented in this report, reimbursements and refunds are recorded as regulatory receipts. The reimbursements are recorded as regulatory 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.

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.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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. The District's policy is the State of Kansas will fund all 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 purpose funds (unless specifically exempted by statute), bond and interest funds and business funds. Although directory rather than mandatory, the statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

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

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

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in regulatory receipts other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication, the hearing may be held and the governing body may amend the budget at that time. The District amended the General Fund and the Special Education Fund during the fiscal year, and also, the General Fund budget was decreased to the legal maximum budget based upon final enrollment numbers being lower than originally budgeted.

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 statements are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which regulatory receipts are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for the prior year's accounts payable and encumbrances. Encumbrances are commitments by the municipality for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year end.

2. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

Budgetary Information (Continued)
A legal operating budget is not required for capital project funds, trust funds, and the following special purpose funds:

Contingency Reserve Fund	Textbook Rental Fund
Extraordinary School Program Fund	Gifts and Grants Fund
Other Federal Grants Fund	United Way Grant Fund

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

Compliance with Kansas Statutes
Statement 1 and Schedule 1 have been prepared in order to show compliance with the cash basis and budget laws of Kansas. As shown in Statement 1, the District was in apparent violation with K.S.A. 10-1113, as the District has obligated expenditures in excess of available monies in the Other Federal Grants Fund. However, K.S.A 10-1116 provides that under certain situations, a fund can end the year with a negative unencumbered cash balance and therefore, exempt from the cash basis laws of the State of Kansas. The fund listed above met the criteria under the statutes, and therefore, is not deemed to be in violation of the Kansas cash basis law. As shown in Schedule 1, the District was in apparent compliance with Kansas budget laws.

3. DEPOSITS AND INVESTMENTS

K.S.A 9-1401 establishes the depositories which may be used by the District. The statute requires banks eligible to hold the District's funds have a main branch or branch bank in the county in which the District is located, or in an adjoining county if such institution has been designated as an official depository, and the bank provides 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.

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. All deposits were legally secured at June 30, 2023.

At year-end, the District's carrying amount of deposits was $22,172,771.13 and the bank balance was $23,733,295.90. The bank balance was held by two banks resulting in a concentration of credit risk. Of the bank balance, $436,525.51 was covered by FDIC insurance and $23,296,770.39 was collateralized with letters of credit held by the pledging financial institutions' agents in the District's name.

4. FINANCE LEASE OBLIGATIONS

The District has entered into finance lease agreements in order to finance the acquisition and renovation of the soccer field turf. Payments are made monthly, including interest at 3.04%. Final maturities of the leases are April 30, 2027. Future minimum lease payments are as follows:

Year Ended June 30	Totals
2024	$ 98,681.04
2025	98,681.04
2026	98,681.04
2027	91,515.05
Total Payments from District	387,558.17
Less Imputed Interest	(23,496.92)
Net Present Value of Minimum Lease Payments	364,061.25
Less: Current Maturities	(88,623.78)
Long-Term Finance Lease Obligations	$ 275,437.47

The District has entered into a finance lease agreement in order to finance the acquisition of Apple devices for the District's secondary schools. Payments are made annually, including interest at 0.00%. Final maturity of the lease is July 15, 2024. Future minimum lease payments are as follows:

Year Ended June 30	Totals
2024	$ 379,181.10
2025	379,181.10
Total Payments from District	758,362.20
Less Imputed Interest	(0.00)
Net Present Value of Minimum Lease Payments	758,362.20
Less: Current Maturities	(379,181.10)
Long-Term Finance Lease Obligations	$ 379,181.10

The District has entered into a finance lease agreement in order to finance the acquisition of Apple devices for the District's elementary schools. Payments are made annually, including interest at 0.00%. Final maturity of the lease is February 17, 2025. Future minimum lease payments are as follows:

Year Ended June 30	Totals
2024	$ 378,724.75
2025	378,724.75
Total Payments from District	757,449.50
Less Imputed Interest	(0.00)
Net Present Value of Minimum Lease Payments	757,449.50
Less: Current Maturities	(378,724.75)
Long-Term Finance Lease Obligations	$ 378,724.75

4. FINANCE LEASE OBLIGATIONS (Continued)

The District has entered into a finance lease agreement in order to finance the acquisition of Apple devices for the District's staff. Payments are made annually, including interest at 0.00%. Final maturity of the lease is January 15, 2026. Future minimum lease payments are as follows:

Year Ended June 30	Totals
2024	$ 139,920.49
2025	139,920.49
2026	139,920.49
Total Payments from District	419,761.47
Less Imputed Interest	(0.00)
Net Present Value of Minimum Lease Payments	419,761.47
Less: Current Maturities	(139,920.49)
Long-Term Finance Lease Obligations	$ 279,840.98

5. RIGHT TO USE CONTRACTS

As of June 30, 2023, the District has entered into a number of various contracts for various pieces of office equipment. Total payments for the year ended June 30, 2023 was $38,264.04. Future minimum payments are as follows:

Year Ended June 30	Totals
2024	$ 38,264.04
2025	12,754.68

6. LONG-TERM DEBT

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

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balances Beginning of Year	Additions/ New Debt	Reductions/ Principal Paid	Balances End of Year	Interest Paid
General Obligation Bonds									
Series 2013	1.5% - 5.0%	5/14/2013	$ 57,485,000.00	9/1/2023	$ 4,675,000.00	$ -	$ 2,320,000.00	$ 2,355,000.00	$ -
Series 2017	2.0% - 5.0%	8/30/2017	9,975,000.00	9/1/2027	9,580,000.00	-	100,000.00	9,480,000.00	284,400.00
Certificates of Participation									
Series 2014	2.0% - 3.5%	5/1/2014	1,200,000.00	5/1/2024	270,000.00	-	135,000.00	135,000.00	9,450.00
Series 2019	4.00%	12/9/2019	38,065,000.00	9/1/2036	37,380,000.00	-	200,000.00	37,180,000.00	1,128,195.00
Finance Lease									
Soccer Field	3.040%	6/17/2019	700,000.00	4/30/2027	452,181.00	-	88,119.75	364,061.25	14,184.45
11-20 Passenger Buses	0.000%	6/29/2019	446,320.00	3/31/2023	83,685.00	-	83,685.00	-	27,893.60
Midwest Bus - 5 Buses	0.000%	7/1/2019	306,560.00	6/30/2023	76,640.00	-	76,640.00	-	5,669.48
Apple Lease 7-12 (Sec)	0.000%	2/15/2021	1,516,724.41	7/15/2024	1,137,543.30	-	379,181.10	758,362.20	-
Apple Lease K-6 (Elem)	0.000%	2/17/2022	1,514,899.00	2/17/2025	1,136,174.25	-	378,724.75	757,449.50	-
Apple Lease Staff	0.000%	1/15/2023	559,681.96	1/15/2026	-	559,681.96	139,920.49	419,761.47	-
Total Contractual Indebtedness					$ 54,791,223.55	$ 559,681.96	$ 3,901,271.09	$ 51,449,634.42	$ 1,469,792.53

Current maturities of long-term debt and interest for the next five years through maturity is as follows:

Issue	June 30, 2024	June 30, 2025	June 30, 2026	June 30, 2027	June 30, 2028	June 30, 2029 - 2033	June 30, 2034 - 2037	Totals
Principal								
General Obligation Bonds								
Series 2013	$ 2,355,000.00	$ -	$ -	$ -	$ -	$ -	$ -	$ 2,355,000.00
Series 2017	100,000.00	2,485,000.00	2,605,000.00	2,725,000.00	1,565,000.00	-	-	9,480,000.00
Certificates of Participation								
Series 2014	135,000.00	-	-	-	-	-	-	135,000.00
Series 2019	525,000.00	510,000.00	480,000.00	450,000.00	1,705,000.00	17,680,000.00	15,830,000.00	37,180,000.00
Finance Lease								
Soccer Field	88,623.78	91,355.81	94,172.07	89,909.59	-	-	-	364,061.25
Apple Lease 7-12 (Sec)	379,181.10	379,181.10	-	-	-	-	-	758,362.20
Apple Lease K-6 (Elem)	378,724.75	378,724.75	-	-	-	-	-	757,449.50
Apple Lease Staff	139,920.49	139,920.49	139,920.49	-	-	-	-	419,761.47
Total Principal	4,101,450.12	3,984,182.15	3,319,092.56	3,264,909.59	3,270,000.00	17,680,000.00	15,830,000.00	51,449,634.42
Interest								
General Obligation Bonds								
Series 2013	550,057.35	-	-	-	-	-	-	550,057.35
Series 2017	282,400.00	244,125.00	167,775.00	307,825.00	23,475.00	-	-	1,025,600.00
Certificates of Participation								
Series 2014	4,725.00	-	-	-	-	-	-	-
Series 2019	941,396.25	928,200.00	915,577.50	903,720.00	876,243.75	3,168,120.00	820,080.00	8,553,337.50
Finance Lease								
Soccer Field	10,057.26	7,325.23	4,508.97	1,605.46	-	-	-	23,496.92
Total Interest	1,788,635.86	1,179,650.23	1,087,861.47	1,213,150.46	899,718.75	3,168,120.00	820,080.00	10,152,491.77
Total Principal and Interest	$ 5,890,085.98	$ 5,163,832.38	$ 4,406,954.03	$ 4,478,060.05	$ 4,169,718.75	$ 20,848,120.00	$ 16,650,080.00	$ 61,602,126.19

7. DEFINED BENEFIT PENSION PLAN

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

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

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

Senate Substitute for House Bill 2052 authorized the delay of $64.1 million in fiscal year 2017 contributions. These contributions were set up as a long-term receivable. Payment is scheduled to be made in a series of twenty annual payments of $6.4 million dollars per year beginning in fiscal year 2018. Senate Substitute for House Bill 2002 authorized the delay of $194.0 million in fiscal year 2019 contributions. Payment is scheduled to be made in a series of twenty annual payments of $19.4 million starting in fiscal year 2020.

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

7. DEFINED BENEFIT PENSION PLAN (Continued)

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 $1,772,771.00 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 $39,834,806. 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.

8. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS

Death and Disability Other Post-Employment Benefits

As provided by K.S.A. 74-4927, disabled members in the Kansas Public Employees Retirement System (KPERS) receive long-term disability benefits and life insurance benefits. The plan is administered through a trust held by KPERS that is funded to pay annual benefit payments. The employer contribution rate is set at 1% for the year ended June 30, 2023.

Compensated Absences: Vacation (Classified)

All twelve month classified employees are eligible for vacation. Earned vacation days are awarded every July 1 for continuous twelve month employment based on following schedule:

Less than 1 year	0 days
1-5 years	10 days
6-10 years	12 days
11-20 years	15 days
Over 20 years	20 days

8. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS (Continued)

Compensated Absences: Vacation (Classified) (Continued)

Accrued vacation up to 50% of accrued annual hours may be carried over to the next school year only. Unused vacation days will be forfeited without pay at the end of the next school year. Employees leaving the District shall be paid for accrued vacation time at the employee's regular rate.

Compensated Absences: Vacation (Directors)
Directors are awarded 22 vacation days each year. Vacation days can accumulate (carried over) to a total of 52 days. Upon departure from the district, all vacation days owed will be paid out at the daily rate of the individual Director. On July 1 of each year, the new 22 vacation days are awarded. For Directors hired after July 1, 2022, they were awarded the 22 vacation days immediately. For those Directors hired prior to July 1, 2022, they were not awarded the days until their first anniversary date and as a result have days accrued throughout the year - in the event one of these Directors leave there will need to be the days accrued included in their total and that would be the only time they could, theoretically, top out over 52 days of vacation. Currently, there are only 10 people grandfathered in that would have been hired prior to July 1, 2022.

Personal days
2 personal days are awarded each year on July 1. These are instantly available upon the start date. Personal days may accumulate to 4 days (carry over no more than 2 per year). Upon resignation or retirement, the days remaining are paid out at that individual Director's daily rate of pay.

Sick Leave
Employees, working less than twelve (12) months shall earn ten (10) days of sick leave per year. Full year (12 month) employees shall earn twelve (12) days sick leave annually. Classified sick leave is accrued in hours equal to each individual's working day and cannot exceed the equivalent of 120 of an individual's workdays. Classified employees shall be paid for all accumulated unused sick leave up to 50 days, at the time of the employee's KPERS eligible retirement from Seaman USD 345 or death while employed by Seaman USD 345 at rate of 50% of Column E, Starting pay of the classified salary schedule per normally scheduled day. At the time of retirement, a Director will be compensated for sick leave days up to 100 days. Sick leave is lost upon termination. In accordance with the above criteria, the District has not accrued a liability for sick pay which has been earned, but not taken by District employees, inasmuch as the amount cannot be reasonably estimated.

The District accrues a liability for compensated absences which meet the following criteria:

1) The District's obligation relating to employees' rights to receive compensation for future absences is attributed to employee's services already rendered.
2) The obligation relates to rights that vest or accumulate.
3) Payment of the compensation is probable.
4) The amount can be reasonably estimated.

In accordance with the above criteria, the District has estimated a liability for vacataion leave, which has been earned, but not taken by District employees of $171,696.67. The District has not estimated a liability for sick leave earned, but not taken, by District employees, as the amounts cannot be reasonably estimated at this time.

Other Post-Employment Benefits: As provided by K.S.A. 12-5040, the District allows retirees to participate in the group health insurance plan. The District pays a percentage of the premium based on years of service and position held at the time of retirement. Total payments for the year ended June 30, 2023 was $289,621.51.

8. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS (Continued)

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the government makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured. There is no cost to the District under this program.

9. RISK MANAGEMENT

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.

The District has been unable to obtain property and liability insurance at a cost it considers to be economically justifiable. For this reason, the District has joined together with other counties in the State to participate in the Kansas Education Risk Management Pool, LLC (KERMP). The District participates in the decision making of KERMP through trustee representation. KERMP files its annual audited financial statement with the Kansas Insurance Commissioner. The District pays annual premium to KERMP for its property and liability insurance. The agreement to participate provides that KERMP will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of a stated dollar amount for each insurance event. Additional premiums may be due if total claims for the pool are different than what has been anticipated by KERMP management.

10. CONTINGENT LIABILITIES

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the Federal government and state grantors. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time, although the District expects such amounts, if any, to be immaterial.

11. INTERFUND TRANSFERS

Operating transfers were as follows:

From Fund:	To Fund:	Statutory Authority	Amount
General	Special Education	K.A.A. 72-5167	$ 5,223,589.89
General	Textbook Rental	K.S.A. 72-5167	120,000.00
General	Virtual Education	K.S.A. 72-5167	56,000.00
General	Parent as Teachers	K.S.A. 72-5167	41,000.00
General	4 Year Old At-Risk	K.S.A. 72-5167	258,337.00
General	At-Risk	K.S.A. 72-5167	3,049,588.00
General	Contingency Reserve Fund	K.S.A. 72-5167	290,000.00
General	Vocational Education	K.S.A. 72-5167	226,396.00
General	Bilingual Education	K.S.A. 72-5167	18,899.40

11. INTERFUND TRANSFERS

Operating transfers were as follows:

From Fund:	To Fund:	Statutory Authority	Amount
Supplemental General	At-Risk	K.S.A. 72-5143	$ 941,105.00
Supplemental General	Vocational Education	K.S.A. 72-5143	414,133.84
Supplemental General	Special Education	K.S.A. 72-5143	1,544,884.16
Supplemental General	Professional Development	K.S.A. 72-5143	18,615.00
Supplemental General	Food Service	K.S.A. 72-5143	9,393.56
Supplemental General	Bilingual Education	K.S.A. 72-5143	6,535.00
Contingency Reserve	Supplemental General	K.S.A. 72-5165	15,000.00

12. PRIOR PERIOD ADJUSTMENT

During the fiscal year ended June 30, 2023, it was discovered that the cash in bank for the "High School Bank" was disclosed in the financial statement footnotes, but not included as District cash on hand. Unencumbered cash balances have been increased to include the cash held at the "High School Bank". Unencumbered cash has been increased by $42,085.05 to include district cash held by the activity fund.

13. SUBSEQUENT EVENTS

The District evaluated events and transactions occurring subsequent year end, and there were no subsequent events requiring recognition in the financial statement. Additionally There are no non-recognized subsequent events requiring disclosure.

SUPPLEMENTARY INFORMATION

Schedule 1

UNIFIED SCHOOL DISTRICT #345
Topeka, Kansas
(Budgeted Funds Only)
Summary of Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2023

Funds	Certified Budget	Adjustments to Comply with Legal Maximum	Adjustments for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Charged to Current Year Budget	Variance - Over (Under)
General	$ 28,916,871.00	$ (20,916.00)	$ 9,499.50	$ 28,905,454.50	$ 28,905,454.50	$ -
Supplemental General	9,336,363.00	-	-	9,336,363.00	9,336,362.93	(0.07)
Special Purpose Funds:						
4 Year Old At-Risk	220,000.00	-	-	220,000.00	168,782.34	(51,217.66)
At-Risk	3,955,588.00	-	-	3,955,588.00	3,055,439.89	(900,148.11)
Bilingual Education	6,454.00	-	-	6,454.00	6,156.34	(297.66)
Virtual Education	84,000.00	-	-	84,000.00	56,000.00	(28,000.00)
Capital Outlay	6,075,000.00	-	-	6,075,000.00	2,394,162.71	(3,680,837.29)
Driver Training	49,500.00	-	-	49,500.00	11,990.08	(37,509.92)
Food Service	2,603,500.00	-	-	2,603,500.00	1,963,272.55	(640,227.45)
Professional Development	30,000.00	-	-	30,000.00	30,000.00	-
Summer School	31,874.00	-	-	31,874.00	31,874.00	-
Special Education	11,535,122.00	-	-	11,535,122.00	9,725,644.90	(1,809,477.10)
Vocational Education	479,370.00	-	-	479,370.00	473,792.05	(5,577.95)
KPERS Special Retirement Contributions	4,345,672.00	-	-	4,345,672.00	4,131,012.82	(214,659.18)
Parents as Teachers	45,000.00	-	-	45,000.00	41,000.00	(4,000.00)
Bond and Interest Funds:						
Bond and Interest	4,032,595.00	-	-	4,032,595.00	-	(4,032,595.00)

UNIFIED SCHOOL DISTRICT #345
Topeka, Kansas
GENERAL FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2023

	Current Year		
	Actual	Budget	Variance - Over (Under)
Receipts			
State Sources			
State Aid	$ 23,672,674.00	$ 23,693,368.00	$ (20,694.00)
Special Education Aid	5,223,281.00	5,223,503.00	(222.00)
Local Sources			
Other Receipts	9,499.50	-	9,499.50
Total Receipts	28,905,454.50	$ 28,916,871.00	$ (20,694.00)
Expenditures			
Instruction	11,727,772.66	$ 12,457,501.00	$ (729,728.34)
Support Services			
Student Support	89,051.69	68,100.00	20,951.69
Instructional Support	823,553.49	1,172,500.00	(348,946.51)
General Administration	709,718.76	1,139,034.00	(429,315.24)
Central Services	1,448,268.10	288,000.00	1,160,268.10
Operations and Maintenance	3,103,987.10	3,112,000.00	(8,012.90)
Student Transportation Services	1,719,292.41	1,490,960.00	228,332.41
Operating Transfers to:			
At-Risk Fund	3,049,588.00	3,049,588.00	-
4 Year Old At-Risk Fund	258,337.00	288,377.00	(30,040.00)
Parents as Teachers Fund	41,000.00	45,000.00	(4,000.00)
Bilingual Education Fund	18,899.40	18,899.00	0.40
Virtual Education Fund	56,000.00	89,955.00	(33,955.00)
Contingency Reserve Fund	290,000.00	-	290,000.00
Textbook Rental Fund	120,000.00	-	120,000.00
Special Education Fund	5,223,589.89	5,223,503.00	86.89

UNIFIED SCHOOL DISTRICT #345
Topeka, Kansas
GENERAL FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2023

	Current Year		
	Actual	Budget	Variance - Over (Under)
Expenditures (Continued)			
Operating Transfers to: (Continued)			
Vocational Education Fund	$ 226,396.00	$ 473,454.00	$ (247,058.00)
Total Certified Budget		28,916,871.00	(11,416.50)
Adjustments to Budget			
Adjustment for Qualifying Budget Credits		9,499.50	(9,499.50)
Adjustment to Comply with Legal Maximum Budget		(20,916.00)	20,916.00
Total Expenditures	28,905,454.50	$ 28,905,454.50	$ -
Receipts Over (Under) Expenditures	-		
Unencumbered Cash, Beginning	-		
Unencumbered Cash, Ending	$ -		

UNIFIED SCHOOL DISTRICT #345
Topeka, Kansas
SUPPLEMENTAL GENERAL FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2023

	Current Year		
	Actual	Budget	Variance - Over (Under)
Receipts			
Local Sources			
Ad Valorem Tax	$ 3,993,886.25	$ 4,425,969.00	$ (432,082.75)
Delinquent Tax	34,487.25	41,751.00	(7,263.75)
County Sources			
Motor Vehicle Tax	459,321.66	473,931.00	(14,609.34)
Recreational Vehicle Tax	8,248.65	8,490.00	(241.35)
Commercial Vehicle Tax	43,491.91	39,520.00	3,971.91
In Lieu of Taxes	3,463.20	-	3,463.20
State Sources			
Supplemental State Aid	4,427,303.00	4,427,303.00	-
Operating Transfer from			
Contingency Reserve Fund	15,000.00	-	15,000.00
Total Receipts	8,985,201.92	$ 9,416,964.00	$ (446,762.08)
Expenditures			
Instruction	1,668,367.36	$ 1,692,737.00	$ (24,369.64)
Support Services			
Student Support	1,405,158.21	1,300,000.00	105,158.21
Instructional Support	53,904.71	-	53,904.71
General Administration	133,921.65	-	133,921.65
School Administration	1,943,413.72	2,021,000.00	(77,586.28)
Central Services	100,632.17	15,000.00	85,632.17
Operations and Maintenance	1,099,525.22	1,020,000.00	79,525.22
Student Transportation Services	(3,226.67)	-	(3,226.67)
Operating Transfers to:			
At-Risk Fund	941,105.00	941,105.00	-
Professional Development Fund	18,615.00	15,000.00	3,615.00
Special Education Fund	1,544,884.16	2,324,986.00	(780,101.84)
Food Service Fund	9,393.56	-	9,393.56
Vocational Education Fund	414,133.84	-	414,133.84
Bilingual Education Fund	6,535.00	6,535.00	-
Total Expenditures	9,336,362.93	$ 9,336,363.00	$ (0.07)
Receipts Over (Under) Expenditures	(351,161.01)		
Unencumbered Cash, Beginning	352,364.63		
Unencumbered Cash, Ending	$ 1,203.62		

UNIFIED SCHOOL DISTRICT #345
Topeka, Kansas
4 YEAR OLD AT-RISK FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2023

	Current Year		
	Actual	Budget	Variance - Over (Under)
Receipts			
Operating Transfers from			
General Fund	$ 258,337.00	$ 288,377.00	$ (30,040.00)
Total Receipts	258,337.00	$ 288,377.00	$ (30,040.00)
Expenditures			
Instruction	78,861.40	$ 183,250.00	$ (104,388.60)
Support Services			
Instructional Support	3,874.61	-	3,874.61
School Administration	86,046.33	36,750.00	49,296.33
Total Expenditures	168,782.34	$ 220,000.00	$ (51,217.66)
Receipts Over (Under) Expenditures	89,554.66		
Unencumbered Cash, Beginning	-		
Unencumbered Cash, Ending	$ 89,554.66		

UNIFIED SCHOOL DISTRICT #345
Topeka, Kansas
AT-RISK FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2023

	Current Year		
	Actual	Budget	Variance - Over (Under)
Receipts			
Operating Transfers from:			
General Fund	$ 3,049,588.00	$ 3,049,588.00	$ -
Supplementary General Fund	941,105.00	941,105.00	-
Total Receipts	3,990,693.00	$ 3,990,693.00	$ -
Expenditures			
Instruction	3,028,767.45	$ 3,897,388.00	$ (868,620.55)
Support Services			
Instructional Support	-	5,000.00	(5,000.00)
School Administration	26,672.44	-	26,672.44
Student Transportation Services	-	53,200.00	(53,200.00)
Total Expenditures	3,055,439.89	$ 3,955,588.00	$ (900,148.11)
Receipts Over (Under) Expenditures	935,253.11		
Unencumbered Cash, Beginning	-		
Unencumbered Cash, Ending	$ 935,253.11		

UNIFIED SCHOOL DISTRICT #345
Topeka, Kansas
BILINGUAL EDUCATION FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2023

	Current Year		
	Actual	Budget	Variance - Over (Under)
Receipts			
Operating Transfers from:			
General Fund	$ 18,899.40	$ 18,899.00	$ 0.40
Supplementary General Fund	6,535.00	6,535.00	-
Total Receipts	25,434.40	$ 25,434.00	$ 0.40
Expenditures			
Instruction	6,156.34	$ 6,454.00	$ (297.66)
Total Expenditures	6,156.34	$ 6,454.00	$ (297.66)
Receipts Over (Under) Expenditures	19,278.06		
Unencumbered Cash, Beginning	-		
Unencumbered Cash, Ending	$ 19,278.06		

UNIFIED SCHOOL DISTRICT #345
Topeka, Kansas
VIRTUAL EDUCATION FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2023

	Current Year		
	Actual	Budget	Variance - Over (Under)
Receipts			
Operating Transfers from General Fund	$ 56,000.00	$ 89,955.00	$ (33,955.00)
Total Receipts	56,000.00	$ 89,955.00	$ (33,955.00)
Expenditures			
Instruction	56,000.00	$ 84,000.00	$ (28,000.00)
Total Expenditures	56,000.00	$ 84,000.00	$ (28,000.00)
Receipts Over (Under) Expenditures	-		
Unencumbered Cash, Beginning	-		
Unencumbered Cash, Ending	$ -		

UNIFIED SCHOOL DISTRICT #345
Topeka, Kansas
CAPITAL OUTLAY FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2023

	Current Year		
	Actual	Budget	Variance - Over (Under)
Receipts			
Local Sources			
Ad Valorem Tax	$ 2,414,538.60	$ 2,433,777.00	$ (19,238.40)
Delinquent Tax	19,526.12	23,931.00	(4,404.88)
Interest on Idle Funds	658,357.51	-	658,357.51
County Sources			
Motor Vehicle Tax	264,481.41	273,264.00	(8,782.59)
Recreational Tax	4,747.03	4,896.00	(148.97)
Commercial Vehicle Tax	24,906.11	22,787.00	2,119.11
State Sources			
Capital Outlay	973,784.00	975,237.00	(1,453.00)
Federal Sources			
Federal Grant	64,889.00	-	64,889.00
Other Receipts			
Miscellaneous	281.15	-	281.15
Total Receipts	4,425,510.93	$ 3,733,892.00	$ 691,618.93
Expenditures			
Instruction	575,183.82	$ 1,500,000.00	$ (924,816.18)
Support Services			
Instructional Support	2,148.25	-	2,148.25
School Administration	3,540.00	-	3,540.00
Central Services	204,301.68	-	204,301.68
Operations and Maintenance	162,310.54	125,000.00	37,310.54
Student Transportation Services	146,871.75	1,010,000.00	(863,128.25)
Other Support Services	-	25,000.00	(25,000.00)
Operation of Non-Instructional Services			
Food Service Operations	64,889.00	-	64,889.00
Facility Acquisition & Construction Services			
Land Improvement	2,409.62	25,000.00	(22,590.38)
Architectural & Engineering Services	69,641.00	50,000.00	19,641.00
Building Improvements	776,192.36	3,050,000.00	(2,273,807.64)
Debt Service			
Principal	363,040.24	250,000.00	113,040.24
Interest	23,634.45	40,000.00	(16,365.55)
Total Expenditures	2,394,162.71	$ 6,075,000.00	$ (3,680,837.29)
Receipts Over (Under) Expenditures	2,031,348.22		
Unencumbered Cash, Beginning	4,358,375.85		
Unencumbered Cash, Ending	$ 6,389,724.07		

UNIFIED SCHOOL DISTRICT #345
Topeka, Kansas
DRIVER TRAINING FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2023

	Current Year		
	Actual	Budget	Variance - Over (Under)
Receipts			
Local Sources			
Other Revenue	$ 9,104.00	$ -	$ 9,104.00
State Sources			
State Aid	18,340.00	17,775.00	565.00
Total Receipts	27,444.00	$ 17,775.00	$ 9,669.00
Expenditures			
Instruction	824.18	$ 49,500.00	$ (48,675.82)
Support Services			
Operations and Maintenance	11,165.90	-	11,165.90
Total Expenditures	11,990.08	$ 49,500.00	$ (37,509.92)
Receipts Over (Under) Expenditures	15,453.92		
Unencumbered Cash, Beginning	227,929.41		
Unencumbered Cash, Ending	$ 243,383.33		

UNIFIED SCHOOL DISTRICT #345
Topeka, Kansas
FOOD SERVICE FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2023

	Current Year		
	Actual	Budget	Variance - Over (Under)
Receipts			
Local Sources			
Food Service Sales	$ 550,307.44	$ 770,825.00	$ (220,517.56)
Interest on Idle Funds	4,977.48	-	4,977.48
Miscellaneous	27,099.86	-	27,099.86
State Sources			
Food Service Aid	17,785.33	15,600.00	2,185.33
Federal Sources			
Child Nutrition Aid	1,288,838.98	1,094,818.00	194,020.98
Operating Transfers from			
Supplemental General Fund	9,393.56	-	9,393.56
Total Receipts	1,898,402.65	$ 1,881,243.00	$ 17,159.65
Expenditures			
Support Services			
Operations and Maintenance	-	$ 72,500.00	$ (72,500.00)
Operation of Non-Instructional Services			
Food Service Operations	1,963,272.55	2,531,000.00	(567,727.45)
Total Expenditures	1,963,272.55	$ 2,603,500.00	$ (640,227.45)
Receipts Over (Under) Expenditures	(64,869.90)		
Unencumbered Cash, Beginning	1,142,435.03		
Unencumbered Cash, Ending	$ 1,077,565.13		

UNIFIED SCHOOL DISTRICT #345
Topeka, Kansas
PROFESSIONAL DEVELOPMENT FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2023

	Current Year		
	Actual	Budget	Variance - Over (Under)
Receipts			
State Sources			
Professional Development Aid	$ 844.00	$ 15,000.00	$ (14,156.00)
Operating Transfers from			
Supplemental General Fund	18,615.00	-	18,615.00
Total Receipts	19,459.00	$ 15,000.00	$ 4,459.00
Expenditures			
Support Services			
Student Support	11,760.01	$ -	$ 11,760.01
Instructional Support	18,239.99	30,000.00	(11,760.01)
Total Expenditures	30,000.00	$ 30,000.00	$ -
Receipts Over (Under) Expenditures	(10,541.00)		
Unencumbered Cash, Beginning	10,541.00		
Unencumbered Cash, Ending	$ -		

UNIFIED SCHOOL DISTRICT #345
Topeka, Kansas
SUMMER SCHOOL FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2023

	Current Year		
	Actual	Budget	Variance - Over (Under)
Receipts			
Federal Sources			
Federal Aid	$ -	$ -	$ -
Total Receipts	-	$ -	$ -
Expenditures			
Instruction	19,545.76	$ 31,874.00	$ (12,328.24)
Support Services			
Student Support	3,097.25	-	3,097.25
School Administration	9,230.99	-	9,230.99
Total Expenditures	31,874.00	$ 31,874.00	$ -
Receipts Over (Under) Expenditures	(31,874.00)		
Unencumbered Cash, Beginning	31,874.10		
Unencumbered Cash, Ending	$ 0.10		

UNIFIED SCHOOL DISTRICT #345
Topeka, Kansas
SPECIAL EDUCATION FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2023

	Current Year		
	Actual	Budget	Variance - Over (Under)
Receipts			
Federal Sources			
Federal Grant	$ 1,090,779.00	$ 1,000,000.00	$ 90,779.00
State Sources			
State Aid	566,328.22	600,000.00	(33,671.78)
Local Sources			
Interest on Idle Funds	-	25,000.00	(25,000.00)
Operating Transfers from:			
General Fund	5,223,589.89	5,223,503.00	86.89
Supplemental General Fund	1,544,884.16	2,324,986.00	(780,101.84)
Total Receipts	8,425,581.27	$ 9,173,489.00	$ (747,907.73)
Expenditures			
Instruction	5,697,709.38	$ 6,951,122.00	$ (1,253,412.62)
Support Services			
Student Support	2,228,971.94	2,635,000.00	(406,028.06)
Instructional Support	154,775.13	10,000.00	144,775.13
General Administration	268,438.98	564,000.00	(295,561.02)
School Administration	73,811.80	-	73,811.80
Operations and Maintenance	24,556.07	-	24,556.07
Student Transportation Service	1,083,493.52	1,375,000.00	(291,506.48)
Debt Service			
Principal	160,325.00	-	160,325.00
Interest	33,563.08	-	33,563.08
Total Expenditures	9,725,644.90	$ 11,535,122.00	$ (1,809,477.10)
Receipts Over (Under) Expenditures	(1,300,063.63)		
Unencumbered Cash, Beginning	5,016,235.78		
Unencumbered Cash, Ending	$ 3,716,172.15		

UNIFIED SCHOOL DISTRICT #345
Topeka, Kansas
VOCATIONAL EDUCATION FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2023

	Current Year		
	Actual	Budget	Variance - Over (Under)
Receipts			
Federal Sources			
Federal Grant	$ 34,657.00	$ -	$ 34,657.00
State Sources			
State Aid	12,740.00	5,916.00	6,824.00
Operating Transfers from:			
General Fund	226,396.00	473,454.00	(247,058.00)
Supplemental General Fund	414,133.84	-	414,133.84
Total Receipts	687,926.84	$ 479,370.00	$ 208,556.84
Expenditures			
Instruction	462,239.05	$ 473,454.00	$ (11,214.95)
Support Services			
Student Transportation Services	11,553.00	5,916.00	5,637.00
Total Expenditures	473,792.05	$ 479,370.00	$ (5,577.95)
Receipts Over (Under) Expenditures	214,134.79		
Unencumbered Cash, Beginning	-		
Unencumbered Cash, Ending	$ 214,134.79		

UNIFIED SCHOOL DISTRICT #345
Topeka, Kansas
KPERS SPECIAL RETIREMENT CONTRIBUTIONS FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2023

	Current Year		
	Actual	Budget	Variance - Over (Under)
Receipts			
State Sources			
KPERS	$ 4,131,012.82	$ 4,345,672.00	$ (214,659.18)
Total Receipts	4,131,012.82	$ 4,345,672.00	$ (214,659.18)
Expenditures			
Instruction	4,131,012.82	$ 2,908,640.00	$ 1,222,372.82
Support Services			
Student Support	-	264,507.00	(264,507.00)
Instructional Support	-	176,339.00	(176,339.00)
General Administration	-	17,270.00	(17,270.00)
School Administration	-	308,595.00	(308,595.00)
Central Services	-	43,724.00	(43,724.00)
Operations and Maintenance	-	264,512.00	(264,512.00)
Student Transportation Services	-	220,425.00	(220,425.00)
Operation of Non-Instructional Services			
Food Service Operations	-	141,660.00	(141,660.00)
Total Expenditures	4,131,012.82	$ 4,345,672.00	$ (214,659.18)
Receipts Over (Under) Expenditures	-		
Unencumbered Cash, Beginning	-		
Unencumbered Cash, Ending	$ -		

UNIFIED SCHOOL DISTRICT #345
Topeka, Kansas
PARENTS AS TEACHERS FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2023

	Current Year		
	Actual	Budget	Variance - Over (Under)
Receipts			
Operating Transfers from General Fund	$ 41,000.00	$ 45,000.00	$ (4,000.00)
Total Receipts	41,000.00	$ 45,000.00	$ (4,000.00)
Expenditures			
Support Services			
Student Support	41,000.00	$ 45,000.00	$ (4,000.00)
Total Expenditures	41,000.00	$ 45,000.00	$ (4,000.00)
Receipts Over (Under) Expenditures	-		
Unencumbered Cash, Beginning	-		
Unencumbered Cash, Ending	$ -		

UNIFIED SCHOOL DISTRICT #345
Topeka, Kansas
CONTINGENCY RESERVE FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Fiscal Year Ended June 30, 2023

	Current Year Actual
Receipts	
Operating Transfers from General Fund	$ 290,000.00
Total Receipts	290,000.00
Expenditures	
Operating Transfers to Supplemental General	15,000.00
Total Expenditures	15,000.00
Receipts Over (Under) Expenditures	275,000.00
Unencumbered Cash, Beginning	54,695.30
Unencumbered Cash, Ending	$ 329,695.30

UNIFIED SCHOOL DISTRICT #345
Topeka, Kansas
TEXTBOOK RENTAL FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Fiscal Year Ended June 30, 2023

	Current Year Actual
Receipts	
Local Sources	
Student Fees	$ 411,874.50
Operating Transfer from	
General Fund	120,000.00
Total Receipts	531,874.50
Expenditures	
Instruction	321,021.03
Total Expenditures	321,021.03
Receipts Over (Under) Expenditures	210,853.47
Unencumbered Cash, Beginning	391,609.49
Unencumbered Cash, Ending	$ 602,462.96

UNIFIED SCHOOL DISTRICT #345
Topeka, Kansas
EXTRAORDINARY SCHOOL PROGRAM FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Fiscal Year Ended June 30, 2023

	Current Year Actual
Receipts	
Federal Sources	
Federal Grants	$ -
Total Receipts	-
Expenditures	
Instruction	-
Total Expenditures	-
Receipts Over (Under) Expenditures	-
Unencumbered Cash, Beginning	55.89
Unencumbered Cash, Ending	$ 55.89

UNIFIED SCHOOL DISTRICT #345
Topeka, Kansas
GIFTS AND GRANTS FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Fiscal Year Ended June 30, 2023

	Current Year Actual
Receipts	
Federal Sources	
Federal Grants	$ 97,193.82
State Sources	
Safe and Secure Schools	60,000.00
Local Sources	
Miscellaneous	56,595.92
Donations	46,220.41
Total Receipts	260,010.15
Expenditures	
Instruction	160,479.47
Support Services	
Instructional Support	8,477.07
Central Services	27,951.68
Operations and Maintenance	60,000.00
Total Expenditures	256,908.22
Receipts Over (Under) Expenditures	3,101.93
Unencumbered Cash, Beginning	108,874.48
Unencumbered Cash, Ending	$ 111,976.41

UNIFIED SCHOOL DISTRICT #345
Topeka, Kansas
OTHER FEDERAL GRANTS FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Fiscal Year Ended June 30, 2023

	Current Year Actual
Receipts	
Federal Sources	
Federal Grant	$ 986,114.00
Total Receipts	986,114.00
Expenditures	
Instruction	325,357.14
Support Services	
Student Support	41,550.38
Instructional Support	90,172.76
General Administration	53,105.71
School Administration	26,352.85
Operations and Maintenance	50,507.50
Debt Service	
Principal	757,905.85
Total Expenditures	1,344,952.19
Receipts Over (Under) Expenditures	(358,838.19)
Unencumbered Cash, Beginning	(1,790.38)
Unencumbered Cash, Ending	$ (360,628.57)

UNIFIED SCHOOL DISTRICT #345
Topeka, Kansas
UNITED WAY GRANT FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Fiscal Year Ended June 30, 2023

	Current Year Actual
Receipts	
Local Sources	
Ad Valorem Tax	$ -
Delinquent Tax	-
County Sources	
Motor Vehicle Tax	-
Recreational Vehicle Tax	-
Commercial Vehicle Tax	-
In Lieu of Taxes	-
Total Receipts	-
Expenditures	
Community Service Operations	-
Total Expenditures	-
Receipts Over (Under) Expenditures	-
Unencumbered Cash, Beginning	55.00
Unencumbered Cash, Ending	$ 55.00

UNIFIED SCHOOL DISTRICT #345
Topeka, Kansas
BOND AND INTEREST FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2023

	Current Year		
	Actual	Budget	Variance - Over (Under)
Receipts			
Local Sources			
Ad Valorem Tax	$ 2,900,964.18	$ 3,174,431.00	$ (273,466.82)
Delinquent Tax	22,628.11	27,301.00	(4,672.89)
Other Revenue	237.93	-	237.93
County Sources			
Motor Vehicle Tax	301,203.20	310,857.00	(9,653.80)
Recreational Tax	7,438.85	5,569.00	1,869.85
Commercial Vehicle Tax	26,431.38	25,921.00	510.38
Revenue in Lieu of Taxes	2,516.58	-	2,516.58
State Sources			
State Aid	1,492,060.00	1,492,060.00	-
Total Receipts	4,753,480.23	$ 5,036,139.00	$ (282,658.77)
Expenditures			
Debt Services			
Principal	2,620,000.00	$ 2,155,072.00	$ 464,928.00
Interest	1,412,595.00	1,877,523.00	(464,928.00)
Total Expenditures	4,032,595.00	$ 4,032,595.00	$ -
Receipts Over (Under) Expenditures	720,885.23		
Unencumbered Cash, Beginning	3,744,515.09		
Unencumbered Cash, Ending	$ 4,465,400.32		

UNIFIED SCHOOL DISTRICT #345
Topeka, Kansas
PRIVATE PURPOSE TRUST FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Fiscal Year Ended June 30, 2023

	Current Year Actual
Receipts	
Local Sources	
Local Grants	$ -
Total Receipts	-
Expenditures	
Instruction	-
Support Services	
Operations and Maintenance	-
Total Expenditures	-
Receipts Over (Under) Expenditures	-
Unencumbered Cash, Beginning	4,359.17
Unencumbered Cash, Ending	$ 4,359.17

UNIFIED SCHOOL DISTRICT #345
Topeka, Kansas
AGENCY FUNDS
Schedule of Receipts and Cash Disbursements
Regulatory Basis
For the Fiscal Year Ended June 30, 2023

	Beginning Cash Balances	Receipts	Cash Disbursements	Ending Cash Balances
Agency Funds				
Seaman High School				
ACT Prep	$ 71.00	$ 27.00	$ 27.00	$ 71.00
ACT Review	250.00	-	-	250.00
Adventure Club	46.09	-	-	46.09
Allen Community College	28.37	-	-	28.37
Alumni Classes	3,818.25	-	-	3,818.25
Art Club	418.52	250.00	-	668.52
Asian Culture Club	34.00	-	34.00	-
Broadway	10,756.06	5,173.00	3,832.76	12,096.30
Bully T's	78.09	-	-	78.09
Cabinet Making	1,504.69	300.00	76.00	1,728.69
Centennial League	4,152.88	-	4,152.88	-
Cheerleading	7,788.64	77,615.05	58,621.87	26,781.82
Chess Club	-	250.00	153.61	96.39
Class of 2020	2,273.33	-	-	2,273.33
Class of 2021	1,000.00	-	-	1,000.00
Class of 2022	1,000.00	-	-	1,000.00
Class of 2023	655.60	-	-	655.60
Class of 2024	5,000.00	20,384.97	25,248.22	136.75
Class of 2025	-	9,525.00	657.20	8,867.80
Clipper	22.92	1,634.00	1,233.75	423.17
Close-Up	364.17	250.00	-	614.17
Coach's Clinic	12,378.12	8,894.36	12,038.34	9,234.14
Crimestoppers	871.51	-	-	871.51
Culinary Arts	-	1,592.01	1,027.29	564.72
Disc Golf	24.00	-	-	24.00
Dungeon and Dragon	500.00	500.00	286.10	713.90
Europe Trip	30.43	-	-	30.43
Fall Into Fitness	20,577.29	2,580.00	23,157.29	-
FBLA	4,628.84	19,562.17	16,773.15	7,417.86
FCA	346.64	250.00	-	596.64
FCCLA	212.11	32,287.43	25,784.38	6,715.16
Feed the Children	700.04	-	500.00	200.04
FFA	4,795.39	22,053.37	23,962.60	2,886.16
File Memorial Fund	100.00	-	-	100.00
Fishing Club	2,174.13	816.13	1,399.99	1,590.27
Floral Design & Greenhouse	-	933.00	-	933.00

UNIFIED SCHOOL DISTRICT #345
Topeka, Kansas
AGENCY FUNDS
Schedule of Receipts and Cash Disbursements
Regulatory Basis
For the Fiscal Year Ended June 30, 2023

	Beginning Cash Balances	Receipts	Cash Disbursements	Ending Cash Balances
Agency Funds				
Seaman High School (Continued)				
Football	$ 2,016.78	$ 1,241.00	$ 2,672.84	$ 584.94
Friends of Rachel	77.48	-	-	77.48
Future Medical Professionals	6.00	-	-	6.00
GSA	251.02	250.00	-	501.02
Helmick Memorial	-	30.00	-	30.00
Historical Society	765.71	-	215.92	549.79
History Day	9,279.51	600.00	3,638.82	6,240.69
Interact	896.14	609.20	531.06	974.28
Intl. Thespian Society (ITS)	12,092.64	25,706.09	26,711.23	11,087.50
Investors Club	300.00	250.00	-	550.00
Key Club	1,346.75	5,958.44	6,696.41	608.78
Leadership Club	257.21	-	50.00	207.21
Math Club	984.12	295.00	274.23	1,004.89
Midwest Dairy	601.68	-	-	601.68
Model UN	216.94	250.00	284.84	182.10
National Tourney	2,879.43	8,252.00	4,412.29	6,719.14
NHS	1,913.83	1,600.00	2,788.01	725.82
Nik Snaks	85.90	-	-	85.90
Optimist Football	16.18	4,173.05	4,150.00	39.23
Orchestra	4,865.69	1,249.04	145.35	5,969.38
Orchestra Parent	-	2,272.94	-	2,272.94
Patron of the Arts	1,355.00	-	1,355.00	-
Personal Bank Accounts	10.81	2.58	-	13.39
Project Lead the Way	600.00	-	-	600.00
Project Period	-	3,527.83	-	3,527.83
Robotics Club	2,617.83	5,305.44	1,676.00	6,247.27
Runner's Club	1,183.55	400.60	712.97	871.18
SABC - Norse Nook	976.00	-	-	976.00
SADD	353.60	250.00	-	603.60
Science Club	1,831.92	500.00	-	2,331.92
SeaMapp	1,583.75	11,336.25	7,110.00	5,810.00
SFC Biology	77.72	-	-	77.72
Soccer Turf	1.00	-	1.00	-
Softball	1,440.71	7,827.71	8,409.07	859.35
Spirit Club	1,386.03	2,390.00	1,983.98	1,792.05
STUCO	3,950.78	10,269.00	10,784.74	3,435.04

UNIFIED SCHOOL DISTRICT #345
Topeka, Kansas
AGENCY FUNDS
Schedule of Receipts and Cash Disbursements
Regulatory Basis
For the Fiscal Year Ended June 30, 2023

	Beginning Cash Balances	Receipts	Cash Disbursements	Ending Cash Balances
Agency Funds				
Seaman High School (Continued)				
Study Abroad	$ 10.52	$ -	$ -	$ 10.52
SVTV	0.03	-	-	0.03
Swimming	1,323.80	225.00	670.00	878.80
Thirst Project	95.73	-	-	95.73
Tri-M Honor Society	492.72	-	-	492.72
Vikettes	4,956.54	12,803.25	13,966.24	3,793.55
Viking Athletic Camp Ins.	673.18	355.06	-	1,028.24
Viking Crew	310.00	250.00	-	560.00
Viking Emporium	-	2,001.85	660.41	1,341.44
Viking Supply Shack	595.00	-	-	595.00
Viking Voices	432.16	554.00	262.49	723.67
Welding	692.87	2,661.27	3,128.00	226.14
Woodworking	5,615.78	1,487.75	1,012.28	6,091.25
World Cultures Club	895.31	2,010.00	1,356.58	1,548.73
Yearbook	10,518.64	15,248.39	17,959.75	7,807.28
Yearbook Scholarship	4,725.51	-	1,435.13	3,290.38
Young Republicans/Democrats	250.00	250.00	14.56	485.44
Seaman Middle School				
Band	2,352.77	1,864.00	1,352.05	2,864.72
Cheerleading	1,125.18	7,684.50	4,212.73	4,596.95
Dance	652.68	1,279.02	814.50	1,117.20
Drama	3,487.62	2,741.15	2,597.09	3,631.68
Faculty	2,131.98	500.00	2,631.98	-
FBLA	1,529.67	305.88	1,100.73	734.82
FCCLA	2,367.54	1,873.00	824.17	3,416.37
Future City	400.00	920.00	473.01	846.99
History Day	1,542.41	458.25	821.26	1,179.40
Industrial Tech	1,445.62	300.00	1,729.58	16.04
Invitational School	18,596.53	45,660.95	48,169.43	16,088.05
Math Club	-	1,000.00	500.00	500.00
Miscellaneous	98.49	93.90	100.18	92.21
NJHS	89.28	168.00	211.67	45.61
PE	227.73	4,505.50	4,643.94	89.29
Petty Cash on Hand	1,800.00	-	-	1,800.00
Power Cash	401.00	-	-	401.00
Robotics Club	230.00	-	-	230.00

UNIFIED SCHOOL DISTRICT #345
Topeka, Kansas
AGENCY FUNDS
Schedule of Receipts and Cash Disbursements
Regulatory Basis
For the Fiscal Year Ended June 30, 2023

	Beginning Cash Balances	Receipts	Cash Disbursements	Ending Cash Balances
Agency Funds				
Seaman Middle School (Continued)				
Spirit Club	$ 181.68	$ 200.00	$ 140.17	$ 241.51
Student Council	2,015.69	3,669.00	3,670.71	2,013.98
Yearbook	40.71	153.04	-	193.75
Elementary Schools				
Elmont	7,736.80	8,153.20	8,862.97	7,027.03
Logan	20,692.25	31,868.88	25,980.14	26,580.99
Mathes Early Learning Center	2,274.19	3,783.50	4,014.98	2,042.71
North Fairview	8,671.36	9,661.30	9,162.45	9,170.21
Northern Hills	23,929.25	32,532.96	41,721.01	14,741.20
West Indianola	9,632.87	25,664.18	28,315.13	6,981.92
District Agency Funds				
Advertising	18,820.90	-	-	18,820.90
Unclaimed Property Fund	(3,180.00)	-	-	(3,180.00)
Totals	$ 303,704.81	$ 522,310.44	$ 516,085.51	$ 309,929.74

UNIFIED SCHOOL DISTRICT #345
Topeka, Kansas
DISTRICT ACTIVITY FUNDS
Summary of Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis
For the Fiscal Year Ended June 30, 2023

Funds	Beginning Unencumbered Cash Balances	Receipts	Expenditures	Ending Unencumbered Cash Balances	Plus Encumbrances and Accounts Payable	Ending Cash Balances June 30, 2023
Gate Receipts						
Middle School						
Athletic	$ 5,112.37	$ 35,663.10	$ 27,399.80	$ 13,375.67	$ -	$ 13,375.67
High School						
Athletic	51,541.24	239,608.01	281,555.21	9,594.04	-	9,594.04
Sub-Total Gate Receipts	56,653.61	275,271.11	308,955.01	22,969.71	-	22,969.71
Special Projects						
District Activity Funds	-	20,845.14	4,384.41	16,460.73	-	16,460.73
High School Bank	28,891.30	14,112.88	-	43,004.18	-	43,004.18
Advance Placement	3,246.92	8,025.00	7,766.00	3,505.92	-	3,505.92
Art Dept	29.91	220.00	200.66	49.25	-	49.25
Auxiliary Dance Team (ADT)	995.00	170.00	-	1,165.00	-	1,165.00
Baseball	788.11	700.00	1,000.00	488.11	-	488.11
Boys Basketball	4,172.51	12,437.00	15,637.05	972.46	-	972.46
Boys Golf	804.03	1,764.69	2,006.96	561.76	-	561.76
Cap & Gown	166.32	-	-	166.32	-	166.32
College & Career Internship	25.00	-	-	25.00	-	25.00
Concert Choir	799.51	-	430.74	368.77	-	368.77
CTE Excel	15,190.00	29,706.50	8,314.63	36,581.87	-	36,581.87
D Schmidt School. Fund	15,483.65	2,948.81	3,457.00	14,975.46	-	14,975.46
Driver's Ed	175.00	12,075.00	1,750.00	10,500.00	-	10,500.00
Equity Action Network	203.94	4,609.05	4,648.03	164.96	-	164.96
FABC Concessions	7,185.36	13,542.11	15,130.00	5,597.47	-	5,597.47
Faculty Rec.	8,178.02	15,071.49	11,297.11	11,952.40	-	11,952.40
Football Dinners	5,290.00	12,228.00	15,328.60	2,189.40	-	2,189.40
Girls Basketball	463.30	5,140.00	2,275.10	3,328.20	-	3,328.20
Girls Golf	740.64	506.00	288.10	958.54	-	958.54

UNIFIED SCHOOL DISTRICT #345
Topeka, Kansas
DISTRICT ACTIVITY FUNDS
Summary of Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis
For the Fiscal Year Ended June 30, 2023

Funds	Beginning Unencumbered Cash Balances	Receipts	Expenditures	Ending Unencumbered Cash Balances	Plus Encumbrances and Accounts Payable	Ending Cash Balances June 30, 2023
Special Projects (Continued)						
Girls Soccer	$ 1,176.14	$ -	$ -	$ 1,176.14	$ -	$ 1,176.14
Girls Tennis	20.32	-	-	20.32	-	20.32
Girls Wrestling	4,837.50	4,051.49	7,664.44	1,224.55	-	1,224.55
Guidance Dept.	91.59	-	-	91.59	-	91.59
Habitat	2,734.12	1,200.00	-	3,934.12	-	3,934.12
Industrial Tech Club	17.28	-	-	17.28	-	17.28
Kansas Teacher of the Year	1.00	-	1.00	-	-	-
Library	775.62	2,895.00	2,837.41	833.21	-	833.21
Math Department	524.94	890.00	1,095.49	319.45	-	319.45
Online Prep ACT	51.85	454.25	477.00	29.10	-	29.10
Parking Permits	8,982.81	11,944.31	8,674.88	12,252.24	-	12,252.24
Pence Jerry FBLA Scholarship	-	500.00	500.00	-	-	-
Pleasant Hill Learning	398.86	2,100.00	1,885.69	613.17	-	613.17
PSAT	42.50	725.20	767.70	-	-	-
Scholars Bowl	550.27	750.00	297.60	1,002.67	-	1,002.67
Seaman Activities	25,121.58	67,092.72	75,194.89	17,019.41	-	17,019.41
Seaman Soccer	321.31	-	-	321.31	-	321.31
SHARP	933.78	1,067.58	1,295.10	706.26	-	706.26
Show Choir	2,790.35	21,838.56	23,058.50	1,570.41	-	1,570.41
SMS Wrestling	-	2,310.00	2,310.00	-	-	-
Special ED	1,786.61	840.46	606.51	2,020.56	-	2,020.56
Sports Dept. Pop	4,713.67	2,998.39	-	7,712.06	-	7,712.06
Student Recognition	8,101.75	12,982.71	8,076.99	13,007.47	-	13,007.47
Super O. A.	3,493.29	5,575.00	2,516.26	6,552.03	-	6,552.03
Track	1,987.69	1,322.24	922.59	2,387.34	-	2,387.34
Viking Band	22,306.33	48,088.54	49,252.70	21,142.17	-	21,142.17
Viking Brew	8,217.39	8,373.50	10,232.40	6,358.49	-	6,358.49

UNIFIED SCHOOL DISTRICT #345
Topeka, Kansas
DISTRICT ACTIVITY FUNDS
Summary of Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis
For the Fiscal Year Ended June 30, 2023

Funds	Beginning Unencumbered Cash Balances	Receipts	Expenditures	Ending Unencumbered Cash Balances	Plus Encumbrances and Accounts Payable	Ending Cash Balances June 30, 2023
Special Projects (Continued)						
Viking Chick Inn	$ 214.75	$ 950.00	$ 1,138.20	$ 26.55	$ -	$ 26.55
Viking Concessions	307.01	12,558.50	12,215.78	649.73	-	649.73
Viking Warriors	163.53	120.88	284.41	-	-	-
Vikings United	831.56	500.00	779.60	551.96	-	551.96
Volleyball	3,262.20	3,454.00	3,810.79	2,905.41	-	2,905.41
Work Study	35.10	-	35.10	-	-	-
Wrestling	1,501.38	4,345.00	4,084.05	1,762.33	-	1,762.33
Sub-Total Special Projects	199,122.60	374,030.00	313,929.47	259,223.13	-	259,223.13
Total District Activity Funds	$ 255,776.21	$ 649,301.11	$ 622,884.48	$ 282,192.84	$ -	$ 282,192.84

UNIFIED SCHOOL DISTRICT #345
Topeka, 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	Passed Through to Subrecipients	Receipts	Disbursements/ Expenditures
U.S. DEPARTMENT OF EDUCATION					
Passed through the Kansas Department of Education					
Title I Grant to Local Educational Agencies	DO345	84.010	$ -	$ 325,597.00	$ 325,597.00
Vocational Education - Basic Grants to States	DO345	84.048	-	34,657.00	34,657.00
Special Education Cluster (IDEA)					
Grants to States - IDEA PART - B	DO345	84.027A	-	841,407.00	841,407.00
Grants to States - ARPA IDEA PART - B - COVID 19	DO345	84.027X	-	141,000.00	141,000.00
		84.027 Total	-	982,407.00	982,407.00
Preschool Grants - IDEA Preschool	DO345	84.173	-	22,600.00	22,600.00
	Total Special Education Cluster (IDEA)		-	1,005,007.00	1,005,007.00
Supporting Effective Instruction	DO345	84.367A	-	72,890.00	72,890.00
ESSA Student Support	DO345	84.424A	-	26,539.00	26,539.00
Elementary and Secondary School Emergency Relief Fund - COVID-19	DO345	84.425D	-	85,772.00	85,772.00
Homeless Children and Youth Grant - COVID-19	DO345	84.425W	-	8,830.00	-
American Rescue Plan-Elementary and Secondary School Emergency Relief Fund - COVID-19	DO345	84.425U	-	515,500.00	881,340.42
		84.425 Total	-	610,102.00	967,112.42
Total U.S. Department of Education			-	2,074,792.00	2,431,802.42
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES					
Passed through the Kansas Department of Health and Environment					
K-12 COVID-19 Testing Grant - COVID-19	DO345	93.323	-	35,761.00	37,588.77
Total U.S. Department of Health and Human Services			-	35,761.00	37,588.77
CORPORATION FOR NATIONAL AND COMMUNITY SERVICE					
Passed through the Kansas Department of Education					
AmeriCorps State Commissions Support Grant	DO345	94.003	-	997.00	997.00
Total Corportation for National and Community Service			-	997.00	997.00

UNIFIED SCHOOL DISTRICT #345
Topeka, 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	Passed Through to Subrecipients	Receipts	Disbursements/ Expenditures
U.S. DEPARTMENT OF AGRICULTURE					
Passed through the Kansas Department of Education					
Child Nutrition Cluster:					
School Breakfast	DO345	10.553	-	$ 153,919.80	$ 153,919.80
National School Lunch Program	DO345	10.555	-	967,050.19	967,050.19
Summer Food Service Program for Children	DO345	10.559	-	131,375.12	131,375.12
		Total Child Nutrition Cluster:	-	1,252,345.11	1,252,345.11
Child and Adult Care Food Program	DO345	10.558	-	36,493.87	36,493.87
NSLP Equipment Assistance Grant	DO345	10.579	-	64,889.00	64,889.00
Total U.S. Department of Agriculture			-	1,353,727.98	1,353,727.98
TOTAL FEDERAL AWARDS			$ -	$ 3,465,277.98	$ 3,824,116.17

Notes to the Schedule of Expenditures of Federal Awards:

NOTE A -- BASIS OF PRESENTATION

Federal expenditures are recorded on the accrual basis of accounting, which records expenses when the goods or services are received, and not necessarily when paid.

NOTE B --INDIRECT COST RATE

Unified School District #345 did not elect to use the 10% de minimis cost rate.

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

Board of Education
Unified School District #345
Topeka, Kansas

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statement of Unified School District #345, as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise Unified School District #345's basic financial statements and have issued our report thereon dated March 23, 2024.

Report on Internal Control over Financial Reporting
In planning and performing our audit of the financial statements, we considered Unified School District #345's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Unified School District #345's internal control. Accordingly, we do not express an opinion on the effectiveness of Unified School District #345's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as described in the accompanying schedule of findings and questioned costs, we identified certain deficiencies in internal control that we consider to be material weaknesses and significant deficiencies.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the District's financial statements will not be prevented, or detected and corrected, on a timely basis. We consider the deficiencies described in the accompanying schedule of findings and questioned costs as items 2023-001 to be material weaknesses.

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.

Report on Compliance and Other Matters
As part of obtaining reasonable assurance about whether the Unified School District #345's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. 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*.

Unified School District #345 Response to Findings
Government Auditing Standards requires the auditor to perform limited procedures on the Unified School District #345's response to the findings identified in our audit and described in the accompanying corrective action plan. Unified School District #345's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

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



JARRED, GILMORE & PHILLIPS, PA
Certified Public Accountants

Chanute, Kansas
March 23, 2024

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 #345
Topeka, Kansas

Report on Compliance for Each Major Federal Program
Qualified and Unmodified Opinions
We have audited Unified School District #345's compliance with the types of compliance requirements identified as subject to audit in the OMB Compliance Supplement that could have a direct and material effect on each of Unified School District #345's major federal programs for the year ended June 30, 2023. Unified School District #345's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Qualified Opinion on Title I Grants to Local Educational Agencies
In our opinion, except for the noncompliance described in the Basis for Qualified and Unmodified Opinions section of our report, Unified School District #345 complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on Title I Grants to Local Educational Agencies for the year ended June 30, 2023.

Unmodified Opinion on Each of the Other Major Federal Programs
In our opinion, Unified School District #345 complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its other 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 Qualified and Unmodified Opinions
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 Unified School District #345 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 qualified and unmodified opinions on compliance for each major federal program. Our audit does not provide a legal determination of Unified School District #345's compliance with the compliance requirements referred to above.

Matters Giving Rise to Qualified Opinion on Title I Grants to Local Educational Agencies
As described in the accompanying schedule of findings and questioned costs, Unified School District #345 did not comply with requirements regarding Title I grant to Local Educational Agencies as described in finding numbers 2023-002 for Allowable Costs.

Compliance with such requirements is necessary, in our opinion, for Unified School District #345 to comply with the requirements applicable to that program.

Responsibilities of Management for Compliance
Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to Unified School District #345'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 Unified School District #345'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 Unified School District #345'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 Unified School District #345'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 Unified School District #345'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 Unified School District #345'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.

Other Matters
The results of our auditing procedures disclosed other instances of noncompliance which are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying schedule of findings and questioned costs as item 2023-002. Our opinion on each major federal program is not modified with respect to these matters.

Government Auditing Standards requires the auditor to perform limited procedures on Unified School District #345's response to the noncompliance findings identified in our compliance audit described in the accompanying corrective action plan. Unified School District #345's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Internal Control over Compliance

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 and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we did identify certain deficiencies in internal control over compliance that we consider to be material weaknesses and significant deficiencies.

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2023-002 to be material weaknesses.

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

Government Auditing Standards requires the auditor to perform limited procedures on Unified School District #345's response to the internal control over compliance findings identified in our compliance audit described in the accompanying corrective action plan. Unified School District #345's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Purpose of This Report

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.

Jarred, Gilmore & Phillips, PA

JARRED, GILMORE & PHILLIPS, PA
Certified Public Accountants

Chanute, Kansas
March 23, 2024

UNIFIED SCHOOL DISTRICT #345
Topeka, Kansas

Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2023

I. SUMMARY OF AUDITOR'S RESULTS

Financial Statements:
The auditor's report expresses an adverse opinion on the basic financial statement of Unified School District #345 on the Generally Accepted Accounting Principles (GAAP) basis of accounting and an unmodified opinion on the regulatory basis of accounting.

Internal Control over Financial Reporting:

Material weakness(es) identified?	X	Yes		No
Significant deficiency(ies) identified?		Yes	X	None Reported
Noncompliance 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?	X	Yes		No
Significant deficiency(ies) identified?		Yes	X	None Reported

The auditor's report on compliance for the major federal award programs for Unified School District #345 expresses a qualified opinion.

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

Identification of major programs:

U.S. DEPARTMENT OF EDUCATION
Title I Grant to Local Educational Agencies – CFDA No. 84.010A

U.S. DEPARTMENT OF AGRICULTURE
Child USDA Nutrition Cluster:
School Breakfast Program – CFDA No. 10.553
National School Lunch Program – CFDA No. 10.555
Summer Food Service Program for Children – CFDA No. 10.559

The threshold for distinguishing Types A and B programs was $750,000.00.

Auditee qualified as a low risk auditee?		Yes	X	No

UNIFIED SCHOOL DISTRICT #345
Topeka, Kansas

Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2023

II. FINANCIAL STATEMENT FINDINGS

Finding: 2023-001 – General Ledger Reconciliations

Criteria: Internal controls should be in place that provide reasonable assurance that the financial system generates records for proper accountability for all funds and assets of the District.

Condition: Reconciliations of cash and accounts payable/encumbrance accounts found transactions that were improperly classified and/or not recorded at all. These general ledger account reconciliations resulted in material amounts of general ledger adjustments posted after year end and through the date of the audit report.

Effect or Potential Effect: The deficiencies in the design and operation of the internal controls in this area could adversely affect the recording, processing, summarization, and reporting of financial data if activity is not properly recorded in the general ledger when the activity is incurred. The District is making financial decisions based on materially inaccurate information.

Cause: The District implemented new accounting software without regard to proper beginning balances and the proper training on use of the accounting software.

Recommendation: We recommend staff use audited cash and accounts payable/encumbrances amounts by fund as a starting point and obtain the necessary training to be able to reconcile on a timely monthly basis.

Views of responsible officials and planned corrective action: Management is in agreement and will implement a Corrective Action Plan, see pages 61-62 of the current year audit.

III. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

Finding: 2023-002 – Allowable Costs

Information of Federal Program:
Title I Grant to Local Educational Agencies – CFDA No. 84.010A

Criteria: 2 CFR Part 200 requires the District to have the following internal controls in place in order to determine allowability under federal awards; 1) Be necessary and reasonable for the performance of the federal award and be allocable thereto under the principles in 2 CFR Part 200, Subpart E. 2) Conform to any limitations or exclusions set forth in 2 CFR Part 200, Subpart E or in the federal award as to types or amount of cost items. 3) Be consistent with policies and procedures that apply uniformly to both federally financed and other activities of the non-federal entity. 4) Be accorded consistent treatment. A cost may not be assigned to a federal award as a direct cost if any other cost incurred for the same purpose in like circumstances has been allocated to the federal award as an indirect cost.

UNIFIED SCHOOL DISTRICT #345
Topeka, Kansas

Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2023

III. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS (Continued)

Finding: 2023-002 – Allowable Costs (Continued)

Condition: During our testing of the District, we noted that three (3) of the nine (9) Title I teachers did not have a signed certification of time on file to support payroll costs charges to the Federal program.

Cause: The District did not have proper procedures in place regarding proper documentation of performance within the grant by the employee.

Effect or Potential Effect: The breakdown of internal controls in the area could adversely affect the recording, processing and reporting of financial data.

Questioned Costs: None

Context: Disbursements were made by the District without proper documentation of participation in the grant by the employee.

Repeat Finding: No

Recommendation: Policies and procedures should be implemented to either obtain the certification of time or have the employee complete a personal activity report (PAR).

Views of responsible officials and planned corrective action: Management is in agreement and will implement a Corrective Action Plan, see pages 61-62 of the current year audit.

UNIFIED SCHOOL DISTRICT #345
Topeka, Kansas

Schedule of Resolution of Prior Year's Findings and Questioned Costs
For the Year Ended June 30, 2023

Finding: 2022-001 – Segregation of Duties
Condition: The bookkeeper has full accessibility to all accounting modules including her responsibilities of preparing month bank reconciliation, posting journal entries, and processing and approving payroll. The bookkeeper is the signer on all bank accounts and can authorize ACH and electronic transfers without a secondar approval, and can also print checks, and receive and record receipts.

Recommendation: It was recommended that procedures be implemented that would allow for the segregation of duties within the receipts, disbursement, and payroll accounting processing that include review of bank and payroll records.

Status: During the July 2023 board meeting, the board removed the bookkeeper as a check signer and added the vice president as a replacement and other duties were separated as recommended. This is considered to be resolved.

Finding: 2022-002 – District Activity Funds
Condition: Both student activity funds and district activity funds are required to be reported in the District's financial statement. The nature of activity funds make them particularly vulnerable to misuse and fraud. Throughout the year, several issues occurred at some school such as no bank reconciliations and lack of approval of disbursements. Additional it was noted that the District office does not receive and review the financials related to activity funds (such as bash balance reports) from each school.

Recommendation: The nature of activity funds makes them particularly vulnerable to misuse and fraud. Activity fund guidelines developed by the Kansas State Department of Education are suggested minimum controls designed to both safeguard activity funds moneys and to provide the District with an efficient and effective means to administer funds. It was recommended the District review the process currently in place, including authorization of the resolution to exempt the District from the activity guidelines, to determine if additional monitoring procedures are warranted at the District level to improve internal controls over the District's activity funds.

Status: During the year the District has implemented the guidelines developed by the Kansas Department of Education and at year end, banks were found to be reconciled. While internal reporting was difficult to obtain, reports were ultimately provided that balanced to bank reconciliations prepared by staff. It was also noted the District business manager has become more involved in the process with additional safeguards to be implemented in the future. This is considered to be resolved.

Finding: 2022-003 – Bank Reconciliations
Condition: Bank reconciliations were not performed from March 2022 through year end.

Recommendation: The recommendation has been made to complete all bank reconciliations and review the processes and controls related to bank reconciliations and approvals.

Status: This is a repeat finding, see finding 2023-001.

CORRECTIVE ACTION PLAN

March 23, 2024

Cognizant or Oversight Agency for Audit

Unified School District #345 respectfully submits the following corrective action plan for the year ended June 30, 2023.

Name and address of independent public accounting firm: Jarred, Gilmore & Phillips, PA, P.O. Box 779, 1815 S Santa Fe, Chanute, Kansas 66720.

Audit period: Year ended June 30, 2023.

The findings from the March 23, 2024 schedule of findings and questioned costs are discussed below. The findings are numbered consistently with the numbers assigned in the schedule.

Finding: 2023-001 – General Ledger Reconciliations

Condition: Reconciliations of cash and accounts payable/encumbrance accounts found transactions that were improperly classified and/or not recorded at all. These general ledger account reconciliations resulted in material amounts of general ledger adjustments posted after year end and through the date of the audit report.

Recommendation: We recommend staff use audited cash and accounts payable/encumbrance amounts by fund as a starting point and obtain the necessary training to be able to reconcile on a timely monthly basis.

Views of responsible officials and planned corrective action: We are in agreement and will move forward with the FY 2023 audited cash and payable amounts. The business office will continue to seek out training opportunities with eFinance. The check reconciliation module of eFinance may not meet the needs of the district due to the cash basis accounting practiced in Kansas. With this in mind, we are looking at alternative methods for completing monthly check reconciliation alongside eFinance.

Finding: 2023-002 – Allowable Costs

Condition: During our testing of the District, we noted that three (3) of the nine (9) Title I teachers did not have a signed certification of time on file to support payroll costs charges to the Federal program.

Recommendation: Policies and procedures should be implemented to either obtain the certification of time or have the employee complete a personal activity report (PAR).

CORRECTIVE ACTION PLAN

Finding: 2023-002 – Allowable Costs (Continued)

Views of responsible officials and planned corrective action: We are in agreement and have educated staff by reviewing the "Time and Effort" information provided by KSDE along with the "Time and Effort Clarification *Enclosure C*". The Executive Director of Teaching & Learning will review the positions being paid from federal funds to determine if the position is considered a "single cost objective". Once this is determined, the business office (or assigned staff) will move forward with collecting the Certification of Time or Personnel Activity Report (PAR). These forms will be available to the auditor during the annual fiscal audit.

If the Oversight Agency for Audit has questions regarding this plan, please call Lisa Morando, Director of Business Operations. (785) 575-8600.

Sincerely,
Unified School District #345
Unified School District #345