UNIFIED SCHOOL DISTRICT NO. 206
WHITEWATER, KANSAS

FINANCIAL STATEMENT
JUNE 30, 2023

BFR

UNIFIED SCHOOL DISTRICT NO. 206
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INDEPENDENT AUDITORS' REPORT

Board of Education
Unified School District No. 206
Whitewater, Kansas

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of **Unified School District No. 206, Whitewater, Kansas**, as of and for the year ended **June 30, 2023,** and the related notes to the financial statement.

Adverse and Unmodified Opinions

Basis for Adverse Opinion on Accounting Principles Generally Accepted in the United States of America
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 No. 206, Whitewater, Kansas,** 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 **Unified School District No. 206, Whitewater, Kansas,** 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; 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 Auditors' Responsibilities for the Audit of the Financial Statement section of the report. We are required to be independent of **Unified School District No. 206, Whitewater, Kansas,** 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.

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Board of Education
Unified School District No. 206

Matter Giving Rise to Adverse Opinion on Accounting Principles Generally Accepted in the United State of America
As discussed in Note 1 of the financial statement, the financial statement is prepared by **Unified School District No. 206, Whitewater, Kansas,** on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America. 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 **Unified School District No. 206, Whitewater, Kansas'** ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditors' Responsibilities for the Audit of the Financial Statement

Our objectives are to obtain reasonable assurance about whether the financial statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditors' 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 auditing standards generally accepted in the United States of America 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 auditing standards generally accepted in the United States of America 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 **Unified School District No. 206, Whitewater, Kansas'** 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 **Unified School District No. 206, Whitewater, Kansas'** ability to continue as a going concern for a reasonable period of time.

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

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual, agency funds schedules of regulatory basis cash receipts and disbursements, and district activity funds schedules of regulatory basis cash receipts, expenditures, and unencumbered cash (Regulatory-Required Supplementary Information as listed in the table of contents) are presented for purposes of additional analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations (CFR)* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, 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 financial statement as a whole, on the basis of accounting described in Note 1.

Board of Education
Unified School District No. 206

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of the **Unified School District No. 206, Whitewater, Kansas**, as of and for the year ended June 30, 2022, and have issued our report thereon dated November 2, 2022, which contained an unmodified opinion on the basic financial statement.

The 2022 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link: https://admin.ks.gov/offices/oar/municipal-services. The 2022 actual column (2022 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget for the year ended June 30, 2022 (as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2022 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2022 basic financial statement. The 2022 comparative information was subjected to the auditing procedures applied in the audit of the 2022 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2022 basic financial statement or to the 2022 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2022 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended June 30, 2022, on the basis of accounting described in Note 1.

Other Reporting Required by Government Auditing Standards
In accordance with *Government Auditing Standards*, we have also issued our report dated November 10, 2023, on our consideration of **Unified School District No. 206, Whitewater, Kansas'** internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the effectiveness of **Unified School District No. 206, Whitewater, Kansas'** internal control over financial reporting or on compliance That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering **Unified School District No. 206, Whitewater, Kansas'** internal control over financial reporting and compliance.

BFR CPA, LLC
BFR CPA, LLC
November 10, 2023

UNIFIED SCHOOL DISTRICT NO. 206
SUMMARY OF CASH RECEIPTS, EXPENDITURES,
AND UNENCUMBERED CASH
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023

Fund	Beginning Unencumbered Cash Balance	Prior Year Canceled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
General Fund	$ 0	$ 0	$ 4,581,335	$ 4,581,335	$ 0	$ 0	$ 0
Special Purpose Funds							
Supplemental General	145,430	0	1,474,896	1,510,229	110,097	0	110,097
Preschool-Aged At-Risk	500	0	54,143	54,643	0	0	0
At Risk (K-12)	38,294	0	403,661	366,940	75,015	0	75,015
Bilingual Education	0	0	17,405	17,405	0	0	0
Capital Outlay	1,465,180	0	444,263	332,623	1,576,820	49,501	1,626,321
Driver Training	17,086	0	0	0	17,086	0	17,086
Food Service	149,621	0	368,344	362,003	155,962	0	155,962
Professional Development	21,505	0	21,801	11,692	31,614	0	31,614
Special Education	298,984	0	860,775	809,038	350,721	0	350,721
Career and Postsecondary Education	54,569	0	105,504	55,073	105,000	0	105,000
KPERS Contribution	0	0	512,328	512,328	0	0	0
Federal Funds	(68,234)	0	623,331	753,352	(198,255)	0	(198,255)
Gifts and Grants	17,688	0	55,503	45,714	27,477	0	27,477
Contingency Reserve	284,277	0	200,000	0	484,277	0	484,277
Textbook & Student Material Revolving	82,489	0	26,398	76,670	32,217	0	32,217
District Activity Funds	6,910	0	44,381	44,387	6,904	0	6,904
Bond & Interest Fund	780,697	0	856,956	827,143	810,510	0	810,510
	$ 3,294,996	$ 0	$ 10,651,024	$ 10,360,575	$ 3,585,445	$ 49,501	$ 3,634,946

Composition of Cash:		
	Checking and Money Market Accounts	$ 3,637,398
	Certificate of Deposit	100,000
		3,737,398
	Agency Funds	(102,452)
		$ 3,634,946

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

UNIFIED SCHOOL DISTRICT NO. 206
NOTES TO FINANCIAL STATEMENT
JUNE 30, 2023

Note 1 - Summary of Significant Accounting Policies:

Financial Reporting Entity

Unified School District No. 206 is a municipal corporation established under State of Kansas statutes designed to meet educational requirements at the primary and secondary levels in and around Remington and Whitewater, Kansas. The District is governed by an elected seven-member Board of Education. The District's financial statement includes all funds over which the Board of Education exercises financial responsibility. Financial responsibility includes appointment of governing body members, designation of management, the ability to significantly influence operations and accountability for fiscal matters.

KMAAG Regulatory Basis of Presentation Fund Definitions:

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

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

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

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

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 accounting principles generally accepted in the United States of America and allowing the municipality to use the regulatory basis of accounting.

Budget and Tax Cycle

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special purpose funds (unless specifically exempted by statute), and bond & interest 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 calendar year on or before August 1st.
2. Publication in local newspaper of the proposed budget and notice of public hearing on the budget on or before August 5th.
3. Public hearing on or before August 15th, but at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25th.

If the municipality is holding a revenue neutral rate hearing, the budget timeline for adoption of the final budget has been adjusted to on or before September 20th.

The 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. There were no amendments for the year ended June 30, 2023.

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison schedules are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which 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 District for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year end.

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

Federal Funds
Contingency Reserve Fund
District Activity Funds
Gifts and Grants Fund
Textbook & Student Material Revolving 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.

Note 2 - 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 paymentsof $19.4 million starting in fiscal year 2020.

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

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

The State of Kansas is required to contribute the statutory required employer's share except for retired District employees. The District is responsible for the employer's portion of the cost for retired District employees. The District received and remitted amounts equal to the statutory contribution rate, which totaled $512,328 for the year ended June 30, 2023.

Net Pension Liability

At June 30, 2023, the District's proportionate share of the collective net pension liability reported by KPERS was $5,144,338. The net pension liability was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2021, which was rolled forward to June 30, 2022. The District's proportion of the net pension liability was based on the ratio of the District's contributions to KPERS, relative to the total employer and non-employer contributions of the State/School subgroup within KPERS for the fiscal year ended June 30, 2022. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

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

Note 3 - Contingencies:

Grant Programs

The District participates in various federal and state grant programs. These grant programs are often subject to additional audits by agents of the granting agency, the purpose of which is to ensure compliance with the specific conditions of the grant. Any liability for reimbursement which may arise as a result of these audits cannot be reasonably determined at this time, although it is believed the amount, if any, would not be material.

Risk Management
The District is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The District carries commercial insurance for all risks of loss. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

Note 4 - Deposits:

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

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

Concentration of credit risk. State statutes place no limit on the amount the District may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 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 be returned to it. State statutes require the District's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. All deposits were legally secured at June 30, 2023.

At June 30, 2023, the District's carrying amount of deposits was $3,737,398 and the bank balance was $4,128,590. The bank balance was held by two banks resulting in a concentration of credit risk. Of the bank balance, $517,191 was covered by federal depository insurance and $3,363,384 was collateralized with securities held by the pledging financial institutions' agents in the District's name resulting in an amount at risk of $248,015 which is a violation of K.S.A. 9-1402.

Note 5 - Reimbursed Expenditures:

The District records reimbursable expenditures in the fund that makes the disbursement and records reimbursements as a receipt to the fund that receives the reimbursement. For purposes of budgetary comparisons, the expenditures are properly offset by the reimbursements under the KMAAG regulatory basis of accounting.

Note 6 - Compensated Absences:

The District's compensated absence policy permits classified employees the following vacation benefits. Vacation is paid to regular full-time twelve-month employees as follows: After the first year of employment: one week; second through nineteenth year of employment: two weeks; over twenty years of employment: three weeks. Compensated vacation absences are recorded as expenditures when they are paid. Employees are not permitted to carry unused vacation time forward to the next year.

Classified staff accrue sick leave each year according to the provisions in the classified handbook based upon their employee classification. Twelve-month staff are granted 12 days sick leave at the beginning of each fiscal year, 10 days for 9 and 10-month staff, and 5 days for bus drivers and part-time employees, Sick leave may be accumulated to 70 days for twelve-month staff, 60 days for 9- and 10-months staff, 30 days for bus drivers and 25 days for part-time employees. All accumulated sick days are canceled when an employee leaves the District. However, twelve-month employees shall be reimbursed annually at the rate of $25 per day for unused sick leave over the maximum of 70 days and at retirement all classified employees are eligible to be reimbursed for fifty percent of their accumulated sick leave days at a rate of $10.00 per day.

Educators of the District are granted ten days of sick leave at the beginning of each school year. Accumulation will accrue to eighty days with reimbursement of accrued days over eighty being paid annually. This will be at the rate ½ of the substitute pay and paid on the June pay period. If a retiring educator is under contract with the District at the time of retirement, is eligible to retire under KPERS regulations and USD 206 policies, has submitted in writing to the Superintendent before April 15th of the school year prior to retirement the notice of intent to retire at end of school year and application for payment of unused sick leave, those educators are eligible to receive payment at ½ of the daily substitute pay rate for their remaining days of unused sick leave. Those payments are made on the June payroll.

Note 7 - Interfund Transactions:

Operating transfers in accordance with K.S.A. 72-7063 were as follows:

	Transfer to:							
Transfer from:	Preschool-Aged At-Risk	At Risk (K-12)	Bilingual Education	Professional Development	Special Education	Career and Postsecondary Education	Contingency Reserve	Total
General Fund	$ 19,413	$ 302,390	$ 14,834	$ 20,000	$ 707,187	$ 60,504	$ 200,000	$ 1,324,328
Supplemental General Fund	0	101,271	2,571	0	141,732	45,000	0	290,574
	$ 19,413	$ 403,661	$ 17,405	$ 20,000	$ 848,919	$ 105,504	$ 200,000	$ 1,614,902

Note 8 - Postemployment Benefits:

As provided by K.S.A. 12-5040, the District allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the District is subsidizing the retirees because each participant is charged a level of premium regardless of age. However, the cost of this subsidy has not been quantified in the financial statement.

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

Note 9 - Subsequent Events:

The District has evaluated subsequent events through November 10, 2023, the date which the financial statement was available to be issued.

Note 10 - Long-Term Debt:

Principal payments are due annually for general obligation bonds on September 1. Interest payments are due semi-annually on March 1 and September 1.

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

Issue	Interest Rate	Date of Issue	Amount of Issue	Date of Final Maturity
General Obligation Bonds				
Series 2019	3.00 - 5.00	5/15/2019	$ 9,975,000	9/1/2040
Series 2020	2.00	11/23/2020	$ 4,230,000	9/1/2030

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

Issue	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
General Obligation Bonds					
Series 2019	$ 9,905,000	$ 0	$ 55,000	$ 9,850,000	$ 328,843
Series 2020	3,850,000	0	370,000	3,480,000	73,300
	$ 13,755,000	$ 0	$ 425,000	$ 13,330,000	$ 402,143

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

	Principal	Interest	Total Principal and Interest
2024	$ 455,000	$ 391,469	$ 846,469
2025	485,000	379,744	864,744
2026	515,000	366,969	881,969
2027	545,000	353,669	898,669
2028	575,000	339,920	914,920
2029 - 2033	3,340,000	1,441,243	4,781,243
2034 - 2038	4,305,000	826,427	5,131,427
2039 - 2041	3,110,000	148,750	3,258,750
	$ 13,330,000	$ 4,248,191	$ 17,578,191

REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION

UNIFIED SCHOOL DISTRICT NO. 206
SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023

	Certified Budget	Adjustment to Comply with Legal Max	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance - Over (Under)
General Fund	$ 4,578,985	$ (86,258)	$ 88,608	$ 4,581,335	$ 4,581,335	$ 0
Special Purpose Funds						
Supplemental General	1,528,865	(28,548)	9,912	1,510,229	1,510,229	0
Preschool-Aged At-Risk	55,500	0	0	55,500	54,643	(857)
At Risk (K-12)	385,235	0	0	385,235	366,940	(18,295)
Bilingual Education	19,281	0	0	19,281	17,405	(1,876)
Capital Outlay	854,000	0	0	854,000	332,623	(521,377)
Driver Training	0	0	0	0	0	0
Food Service	374,217	0	0	374,217	362,003	(12,214)
Professional Development	20,000	0	0	20,000	11,692	(8,308)
Special Education	804,077	0	11,856	815,933	809,038	(6,895)
Career and Postsecondary Education	55,073	0	0	55,073	55,073	0
KPERS Contribution	561,630	0	0	561,630	512,328	(49,302)
Federal Funds	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	753,352	XXXXXXXXX
Gifts and Grants	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	45,714	XXXXXXXXX
Contingency Reserve	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	0	XXXXXXXXX
Textbook & Student Material Revolving	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	76,670	XXXXXXXXX
District Activity Funds	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	44,387	XXXXXXXXX
Bond & Interest Fund	827,143	0	0	827,143	827,143	0
	$ 10,064,006	$ (114,806)	$ 110,376	$ 10,059,576	$ 10,360,575	$ (619,124)

UNIFIED SCHOOL DISTRICT NO. 206
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

General Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 67,831	$ 86,608	$ 70,000	$ 16,608
State Sources	4,270,288	4,494,727	4,508,985	(14,258)
	4,338,119	4,581,335	$ 4,578,985	$ 2,350
Expenditures				
Instruction	2,734,610	2,590,818	$ 2,847,300	$ (256,482)
Student Support Services	651	788	700	88
Instructional Support Staff	18,558	13,632	19,300	(5,668)
General Administration	0	5	0	5
School Administration	2,497	284	2,680	(2,396)
Central Services	1,525	10,048	1,600	8,448
Operations & Maintenance	322,705	308,550	334,340	(25,790)
Student Transportation Services	294,478	332,882	294,746	38,136
Transfers	963,095	1,324,328	1,078,319	246,009
Adjustment to Comply with Legal Max	0	0	(86,258)	86,258
Adjustment for Qualifying Budget Credits	0	0	88,608	(88,608)
	4,338,119	4,581,335	$ 4,581,335	$ 0
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 0	$ 0		

UNIFIED SCHOOL DISTRICT NO. 206
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

Supplemental General Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 1,142,276	$ 1,228,319	$ 1,124,850	$ 103,469
County Sources	90,786	98,646	107,839	(9,193)
State Sources	225,832	147,931	150,746	(2,815)
	1,458,894	1,474,896	$ 1,383,435	$ 91,461
Expenditures				
Instruction	27,432	30,158	$ 29,000	$ 1,158
Student Support Services	39,335	38,469	42,155	(3,686)
Instructional Support Staff	202	15,978	64,000	(48,022)
General Administration	242,431	246,854	244,209	2,645
School Administration	411,789	393,474	410,132	(16,658)
Central Services	129,376	130,389	135,038	(4,649)
Operations & Maintenance	382,174	364,333	396,300	(31,967)
Transfers	196,162	290,574	208,031	82,543
Adjustment to Comply with Legal Max	0	0	(28,548)	28,548
Adjustment for Qualifying Budget Credits	0	0	9,912	(9,912)
	1,428,901	1,510,229	$ 1,510,229	$ 0
Receipts Over (Under) Expenditures	29,993	(35,333)		
Unencumbered Cash, Beginning	115,437	145,430		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 145,430	$ 110,097		

UNIFIED SCHOOL DISTRICT NO. 206
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

Preschool-Aged At-Risk Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 22,819	$ 34,730	$ 25,000	$ 9,730
Transfers	28,763	19,413	30,000	(10,587)
	51,582	54,143	$ 55,000	$ (857)
Expenditures				
Instruction	52,592	54,643	$ 55,500	$ (857)
	52,592	54,643	$ 55,500	$ (857)
Receipts Over (Under) Expenditures	(1,010)	(500)		
Unencumbered Cash, Beginning	1,510	500		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 500	$ 0		

UNIFIED SCHOOL DISTRICT NO. 206
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

At Risk (K-12) Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Transfers	$ 361,314	$ 403,661	$ 407,706	$ (4,045)
	361,314	403,661	$ 407,706	$ (4,045)
Expenditures				
Instruction	363,020	366,940	$ 385,235	$ (18,295)
	363,020	366,940	$ 385,235	$ (18,295)
Receipts Over (Under) Expenditures	(1,706)	36,721		
Unencumbered Cash, Beginning	40,000	38,294		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 38,294	$ 75,015		

UNIFIED SCHOOL DISTRICT NO. 206
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

Bilingual Education Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Transfers	$ 17,827	$ 17,405	$ 19,281	$ (1,876)
	17,827	17,405	$ 19,281	$ (1,876)
Expenditures				
Instruction	17,827	17,405	$ 19,281	$ (1,876)
	17,827	17,405	$ 19,281	$ (1,876)
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 0	$ 0		

UNIFIED SCHOOL DISTRICT NO. 206
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

Capital Outlay Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 390,501	$ 414,700	$ 345,173	$ 69,527
County Sources	26,586	29,563	28,964	599
	417,087	444,263	$ 374,137	$ 70,126
Expenditures				
Instruction	82,378	79,023	$ 150,000	$ (70,977)
Student Support Services	3,930	0	4,000	(4,000)
Instructional Support Staff	48,471	36,152	0	36,152
General Administration	3,080	287	50,000	(49,713)
Operations & Maintenance	81,279	91,170	100,000	(8,830)
Transportation	97,455	0	0	0
Facility Acquisition & Construction Services	20,194	125,991	550,000	(424,009)
	336,787	332,623	$ 854,000	$ (521,377)
Receipts Over (Under) Expenditures	80,300	111,640		
Unencumbered Cash, Beginning	1,384,880	1,465,180		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 1,465,180	$ 1,576,820		

UNIFIED SCHOOL DISTRICT NO. 206
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

Driver Training Fund		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Cash Receipts				
State Sources	$ 0	$ 0	$ 0	$ 0
	0	0	$ 0	$ 0
Expenditures				
Instruction	0	0	$ 0	$ 0
	0	0	$ 0	$ 0
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	17,086	17,086		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 17,086	$ 17,086		

UNIFIED SCHOOL DISTRICT NO. 206
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

Food Service Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 10,303	$ 135,499	$ 180,984	$ (45,485)
State Sources	2,946	3,104	2,534	570
Federal Sources	380,536	229,741	162,368	67,373
	393,785	368,344	$ 345,886	$ 22,458
Expenditures				
Food Service Operation	354,511	362,003	$ 374,217	$ (12,214)
	354,511	362,003	$ 374,217	$ (12,214)
Receipts Over (Under) Expenditures	39,274	6,341		
Unencumbered Cash, Beginning	110,347	149,621		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 149,621	$ 155,962		

UNIFIED SCHOOL DISTRICT NO. 206
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

Professional Development Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 0	$ 350	$ 3,000	$ (2,650)
State Sources	0	1,451	0	1,451
Transfers	23,000	20,000	20,000	0
	23,000	21,801	$ 23,000	$ (1,199)
Expenditures				
Instructional Support Staff	16,123	11,692	$ 20,000	$ (8,308)
	16,123	11,692	$ 20,000	$ (8,308)
Receipts Over (Under) Expenditures	6,877	10,109		
Unencumbered Cash, Beginning	14,628	21,505		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 21,505	$ 31,614		

UNIFIED SCHOOL DISTRICT NO. 206
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

Special Education Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Federal Sources	$ 12,904	$ 11,856	$ 0	$ 11,856
Transfers	683,786	848,919	749,363	99,556
	696,690	860,775	$ 749,363	$ 111,412
Expenditures				
Instruction	689,732	734,647	$ 751,517	$ (16,870)
Student Transportation Services	48,765	74,391	52,560	21,831
Adjustment for Qualifying Budget Credits	0	0	11,856	(11,856)
	738,497	809,038	$ 815,933	$ (6,895)
Receipts Over (Under) Expenditures	(41,807)	51,737		
Unencumbered Cash, Beginning	340,791	298,984		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 298,984	$ 350,721		

UNIFIED SCHOOL DISTRICT NO. 206
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

Career and Postsecondary Education Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Transfers	$ 44,567	$ 105,504	$ 60,000	$ 45,504
	44,567	105,504	$ 60,000	$ 45,504
Expenditures				
Instruction	51,037	55,073	$ 55,073	$ 0
	51,037	55,073	$ 55,073	$ 0
Receipts Over (Under) Expenditures	(6,470)	50,431		
Unencumbered Cash, Beginning	61,039	54,569		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 54,569	$ 105,000		

UNIFIED SCHOOL DISTRICT NO. 206
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

KPERS Contribution Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
State Sources	$ 537,445	$ 512,328	$ 561,630	$ (49,302)
	537,445	512,328	$ 561,630	$ (49,302)
Expenditures				
Instruction	343,427	327,377	$ 358,882	$ (31,505)
Student Support Services	43,909	41,857	45,885	(4,028)
General Administration	23,110	22,030	24,150	(2,120)
School Administration	46,865	44,675	48,974	(4,299)
Central Services	6,611	6,302	6,908	(606)
Operations & Maintenance	33,322	31,764	34,821	(3,057)
Student Transportation Services	23,218	22,133	24,262	(2,129)
Food Service Operation	16,983	16,190	17,748	(1,558)
	537,445	512,328	$ 561,630	$ (49,302)
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 0	$ 0		

UNIFIED SCHOOL DISTRICT NO. 206
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

Bond & Interest Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 818,198	$ 785,164	$ 746,372	$ 38,792
County Sources	68,154	71,792	78,449	(6,657)
	886,352	856,956	$ 824,821	$ 32,135
Expenditures				
Debt Service	832,018	827,143	$ 827,143	$ 0
	832,018	827,143	$ 827,143	$ 0
Receipts Over (Under) Expenditures	54,334	29,813		
Unencumbered Cash, Beginning	726,363	780,697		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 780,697	$ 810,510		

UNIFIED SCHOOL DISTRICT NO. 206
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

Federal Funds

	Prior Year Actual	Current Year Actual
Cash Receipts		
Federal Sources	$ 299,589	$ 623,331
	299,589	623,331
Expenditures		
Instruction	183,733	348,464
Student Support Services	52,552	150,163
Instructional Support Staff	0	22,005
General Administration	15,835	4,382
School Administration	6,435	8,405
Central Services	1,281	1,401
Operations & Maintenance	53,095	49,509
Student Transportation Services	6,924	154,098
Food Service Operation	9,200	9,676
Facility Acquisition & Construction Services	19,922	5,249
	348,977	753,352
Receipts Over (Under) Expenditures	(49,388)	(130,021)
Unencumbered Cash, Beginning	(18,846)	(68,234)
Prior Year Canceled Encumbrances	0	0
Unencumbered Cash, Ending	$ (68,234)	$ (198,255)

UNIFIED SCHOOL DISTRICT NO. 206
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

Gifts and Grants Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Local Sources	$ 14,683	$ 27,003
State Sources	14,250	0
Federal Sources	14,250	28,500
	43,183	55,503
Expenditures		
Instruction	40,376	45,714
Student Transportation Services	1,000	0
	41,376	45,714
Receipts Over (Under) Expenditures	1,807	9,789
Unencumbered Cash, Beginning	15,881	17,688
Prior Year Canceled Encumbrances	0	0
Unencumbered Cash, Ending	$ 17,688	$ 27,477

UNIFIED SCHOOL DISTRICT NO. 206
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

Contingency Reserve Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Transfers	$ 0	$ 200,000
	0	200,000
Expenditures		
Transfers	0	0
	0	0
Receipts Over (Under) Expenditures	0	200,000
Unencumbered Cash, Beginning	284,277	284,277
Prior Year Canceled Encumbrances	0	0
Unencumbered Cash, Ending	$ 284,277	$ 484,277

UNIFIED SCHOOL DISTRICT NO. 206
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

Textbook & Student Material Revolving Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Local Sources	$ 27,744	$ 26,398
	27,744	26,398
Expenditures		
Instruction	37,687	76,670
	37,687	76,670
Receipts Over (Under) Expenditures	(9,943)	(50,272)
Unencumbered Cash, Beginning	92,432	82,489
Prior Year Canceled Encumbrances	0	0
Unencumbered Cash, Ending	$ 82,489	$ 32,217

UNIFIED SCHOOL DISTRICT NO. 206
AGENCY FUNDS
SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Remington High School				
Class of 2021 Seniors	$ 2,350	$ 0	$ 0	$ 2,350
Class of 2022 Seniors	1,994	0	1,994	0
Class of 2023 Sr's	1,522	0	1,022	500
Class of 2024 Sr's	2,041	7,036	6,138	2,939
Class of 2025 Jr	2,038	2,143	0	4,181
Class of 2026 Sophomore	0	1,193	0	1,193
FCCLA	474	88	25	537
Stuco	4,934	1,189	3,935	2,188
Thespians	3,942	702	745	3,899
Yearbook	2,794	5,854	3,346	5,302
Target	65	0	0	65
YAACL	1,998	3,403	3,803	1,598
Skills USA	309	0	0	309
Drama	3,700	320	594	3,426
Band	8,167	851	586	8,432
Vocal	1,630	306	1,707	229
Singers	504	2,370	1,155	1,719
International Club	552	0	0	552
Science Club	223	0	0	223
National Forensic League	315	51	201	165
Scholars' Bowl	1,297	0	0	1,297
Gifted	34	0	0	34
Volunteer Club	46	0	0	46
Art	187	0	0	187
Shinkle Learning Lab	1,053	0	283	770
Shop	187	0	0	187
Cheerleaders	4,156	9,446	10,430	3,172
Football	1,967	1,000	1,882	1,085
Girls Volleyball	1,224	2,696	2,140	1,780
Girls Basketball	2,967	2,800	4,821	946
Boys Basketball	410	2,021	2,180	251
Wrestling	566	268	0	834
Cross Country	344	811	127	1,028
Golf	265	0	0	265
Softball	434	323	304	453
Baseball	871	421	780	512
Track	60	527	503	84
	55,620	45,819	48,701	52,738

UNIFIED SCHOOL DISTRICT NO. 206
AGENCY FUNDS
SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Remington High School (Continued)				
Trap Team	10	1,947	1,951	6
Sales Tax - RHS	97	4,499	4,448	148
Concessions	2,662	26,196	26,842	2,016
RHS Special Events	960	1,130	1,128	962
Community Service Day	1,791	200	182	1,809
Piano Fund - Vocal/Instrument	150	0	0	150
Vocational Photography	3,537	0	3,537	0
Greenhouse	30	0	0	30
Vocational Printing	5,358	18,298	13,850	9,806
Class of 2014 Seniors	836	0	0	836
Class of 2015 Seniors	359	0	0	359
Class of 2016 Seniors	718	0	0	718
Class of 2018 Seniors	58	0	0	58
	72,186	98,089	100,639	69,636
Remington Middle School				
KAY Club	2,441	3,480	3,269	2,652
Art	44	0	0	44
Band	1,070	1,839	1,634	1,275
Vocal	12	0	0	12
Football	191	1,385	1,325	251
Girls Volleyball	175	358	100	433
Girls Basketball	1,139	358	160	1,337
RMS Basketball	394	1,009	1,052	351
Wrestling	367	0	0	367
Track RMS	288	0	0	288
Sales Tax-RMS	141	1,167	1,232	76
RMS Classes & Groups	4,923	3,725	3,621	5,027
Vending-Paper	170	172	102	240
RMS Concessions	500	0	0	500
Vending-Pop	2,325	727	572	2,480
A/R	204	300	273	231
	14,384	14,520	13,340	15,564
Remington Elementary - Potwin				
Student Activities	14,360	9,609	6,717	17,252
	14,360	9,609	6,717	17,252
Total Agency Funds	$ 100,930	$ 122,218	$ 120,696	$ 102,452

UNIFIED SCHOOL DISTRICT NO. 206
DISTRICT ACTIVITY FUNDS
SCHEDULE OF CASH RECEIPTS, EXPENDITURES,
AND UNENCUMBERED CASH
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023

Fund	Beginning Unencumbered Cash Balance	Prior Year Canceled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Gate Receipts							
Athletics							
Remington High School	$ 4,843	$ 0	$ 32,371	$ 32,545	$ 4,669	$ 0	$ 4,669
Remington Middle School	2,067	0	12,010	11,842	2,235	0	2,235
Total District Activity Funds	$ 6,910	$ 0	$ 44,381	$ 44,387	$ 6,904	$ 0	$ 6,904

FEDERAL AWARD INFORMATION

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

Board of Education
Unified School District No. 206
Whitewater, Kansas

We have audited, in accordance with 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 No. 206, Whitewater, Kansas**, as of and for the year ended **June 30, 2023**, and the related notes to the financial statement, which collectively comprise **Unified School District No. 206, Whitewater, Kansas'** basic financial statement, and have issued our report thereon dated November 10, 2023. In our report, our opinion on the financial statement was unmodified based on the prescribed basis of accounting that demonstrates compliance with the *Kansas Municipal Audit and Accounting Guide* which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statement, we considered **Unified School District No. 206, Whitewater, Kansas'** 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 opinion on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of **Unified School District No. 206, Whitewater, Kansas'** internal control. Accordingly, we do not express an opinion on the effectiveness of **Unified School District No. 206, Whitewater, Kansas'** internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statement will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or 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.

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Board of Education
Unified School District No. 206

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

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether **Unified School District No. 206, Whitewater, Kansas'** financial statement is free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statement. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards.*

Purpose of This Report

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

BFR CPA, LLC

BFR CPA, LLC
November 10, 2023

BFR

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

Board of Education
Unified School District No. 206
Whitewater, Kansas

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited **Unified School District No. 206, Whitewater, Kansas'** compliance with the types of compliance requirements described as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of **Unified School District No. 206, Whitewater, Kansas'** major federal programs for the year ended **June 30, 2023**. **Unified School District No. 206, Whitewater, Kansas'** major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, **Unified School District No. 206, Whitewater, Kansas** complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended **June 30, 2023**.

Basis for Opinion on Each Major Federal Program

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

We are required to be independent of **Unified School District No. 206, Whitewater, Kansas** 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 opinion on compliance for each major federal program. Our audit does not provide a legal determination of **Unified School District No. 206, Whitewater, Kansas'** compliance with the compliance requirements referred to above.

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Board of Education
Unified School District No. 206

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to **Unified School District No. 206, Whitewater, Kansas'** major federal programs.

Auditors' Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on **Unified School District No. 206, Whitewater, Kansas'** compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with auditing standards generally accepted in the United States of America, *Government Auditing Standards*, and the Uniform Guidance will always detect a material noncompliance when it exists. The risk of not detecting a 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 aggregate, it would influence the judgment made by a reasonable user of the report on compliance about **Unified School District No. 206, Whitewater, Kansas'** compliance with the requirements of each major federal program as a whole.

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding **Unified School District No. 206, Whitewater, Kansas'** compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of **Unified School District No. 206, Whitewater, Kansas'** internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of **Unified School District No. 206, Whitewater, Kansas'** internal control over compliance. Accordingly, no such opinion is expressed.

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

Board of Education
Unified School District No. 206

Report on Internal Control Over Compliance

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

Our consideration of internal control over compliance was for the limited purpose described in the Auditors' Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weakness or significant deficiencies in internal control over compliance may exist that were not identified.

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

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

BFR CPA, LLC

BFR CPA, LLC
November 10, 2023

UNIFIED SCHOOL DISTRICT NO. 206
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2023

Grant Title	Assistance Listing Number	Program Amount	Expenditures
Department of Education			
Rural Education	84.358	$ 43,693	$ 43,693
(Passes Through Kansas Department of Education)			
Department of Agriculture			
Child Nutrition Cluster-Cluster			
School Breakfast Program	10.553	38,922	38,922
National School Lunch Program	10.555	172,871	198,897
Summer Food Service Program for Children	10.559	17,948	17,948
		229,741	255,767
Department of Education			
Title I Grants to Local Educational Agencies	84.010	69,179	69,179
Supporting Effective Instruction State Grants	84.367	15,423	15,423
Student Support and Academic Enrichment Program	84.424	11,658	11,658
COVID-19 Education Stabilization Fund	84.425D	236,899	11,856
COVID-19 Education Stabilization Fund	84.425U	532,042	316,590
COVID-19 Education Stabilization Fund	84.425V	28,500	28,500
		893,701	453,206
Department of Health and Human Services			
Epidemiology and Laboratory Capacity for Infectious Diseases	93.323	296,809	296,809
		296,809	296,809
Total Federal Awards		$ 1,463,944	$ 1,049,475

UNIFIED SCHOOL DISTRICT NO. 206
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2023

Note 1 - Basis of Presentation:

The accompanying schedule of expenditures of federal awards includes the federal grant activity of **Unified School District No. 206, Whitewater, Kansas**, and is prepared on the basis of accounting as described in Note 1 of the notes to the financial statement. The information in this schedule is presented in accordance with the 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).

Note 2 - Indirect Cost Rate:

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

UNIFIED SCHOOL DISTRICT NO. 206
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2023

SUMMARY OF AUDIT RESULTS

1. The independent auditors' report expresses an unmodified opinion on the financial statement of **Unified School District No. 206, Whitewater, Kansas.**

2. No significant deficiencies or material weaknesses were reported in the Independent Auditors' Report On Internal Control Over Financial Reporting And On Compliance And Other Matters Based On An Audit Of Financial Statements Performed In Accordance With *Government Auditing Standards*.

3. No instances of noncompliance material to the financial statement of **Unified School District No. 206, Whitewater, Kansas**, were disclosed during the audit.

4. No significant deficiencies or material weakness were reported in the Independent Auditors' Report On Compliance For Each Major Program And On Internal Control Over Compliance Required By The Uniform Guidance.

5. The independent auditors' report on compliance for the major federal award programs for **Unified School District No. 206, Whitewater, Kansas**, expresses an unmodified opinion on all major federal programs.

6. There were no audit findings relative to the major federal award programs for **Unified School District No. 206, Whitewater, Kansas**.

7. The programs tested as major programs were:

COVID-19 Education Stabilization Fund	84.425D
COVID-19 Education Stabilization Fund	84.425U
COVID-19 Education Stabilization Fund	84.425V
Epidemiology and Laboratory Capacity for Infectious Diseases	93.323

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

9. **Unified School District No. 206, Whitewater, Kansas**, was determined not to be a low-risk auditee.

UNIFIED SCHOOL DISTRICT NO. 206
SCHEDULE OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2023

There are no prior audit findings.