UNIFIED SCHOOL DISTRICT #413

Chanute, Kansas

Independent Auditor's Reports and
Regulatory Basis Financial Statement
with Supplementary Information

For the Fiscal Year Ended June 30, 2023

UNIFIED SCHOOL DISTRICT #413
Chanute, Kansas

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JARRED, GILMORE & PHILLIPS, PA
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

Board of Education
Unified School District #413
Chanute, 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 #413, 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 #413 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 #413 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 #413 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 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.

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 #413 as of and for the year ended June 30, 2022 (not presented herein), and have issued our report thereon dated December 8, 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/accounts-reports/local-government/municipal-services. The 2022 actual column (2022 comparative information) presented in the schedule of receipts and expenditures – actual and budget regulatory basis, for each individual fund, for the year ended June 30, 2023 (Schedule 2 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2022 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2022 basic financial statement. The 2022 comparative information was subjected to the auditing procedures applied in the audit of the 2022 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2022 basic financial statement or to the 2022 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2022 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended June 30, 2022, on the basis of accounting described in Note 1.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated January 3, 2024, on our consideration of the Unified School District #413'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 #413'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 #413's internal control over financial reporting and compliance.

Jarred, Gilmore & Phillips, PA

JARRED, GILMORE & PHILLIPS, PA
Certified Public Accountants

Chanute, Kansas
January 3, 2024

UNIFIED SCHOOL DISTRICT #413
Chanute, 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	$ 0.67	$ 14,108,231.78	$ 14,104,894.00	$ 3,338.45	$ 807,586.91	$ 810,925.36
Supplemental General	102,128.97	4,500,489.31	4,579,955.00	22,663.28	85,702.09	108,365.37
Special Purpose Funds:						
4 Year Old At-Risk	79,195.37	289,708.83	256,700.00	112,204.20	35,550.99	147,755.19
K-12 At-Risk	431,106.98	3,665,301.00	3,731,870.21	364,537.77	355,452.19	719,989.96
Bilingual Education	715.16	29,110.73	29,825.89	-	3,489.09	3,489.09
Capital Outlay	2,575,908.94	1,946,567.35	2,548,940.44	1,973,535.85	608,241.60	2,581,777.45
Driver Training	101,510.63	27,848.50	23,359.56	105,999.57	6,033.34	112,032.91
Food Service	829,606.92	1,452,000.26	1,560,336.25	721,270.93	246,761.99	968,032.92
Professional Development	-	175,603.12	132,282.12	43,321.00	10,740.62	54,061.62
Special Education	1,373,074.74	2,710,615.62	3,255,712.01	827,978.35	39,471.76	867,450.11
Vocational Education	1,223.72	571,786.06	525,482.11	47,527.67	90,821.77	138,349.44
Virtual Education	455.13	-	9.87	445.26	-	445.26
Gifts and Grants	55,859.57	30,791.00	27,996.10	58,654.47	16,476.61	75,131.08
KPERS Special Retirement Contributions	-	1,646,722.82	1,646,722.82	-	-	-
Contingency Reserve	1,776,163.87	-	-	1,776,163.87	-	1,776,163.87
Text Book and Student Materials	46,143.87	241,099.50	73,372.71	213,870.66	15,069.42	228,940.08
Recreation Commission	54,153.96	454,729.10	490,000.00	18,883.06	-	18,883.06
Recreation Commission Employee Benefits	23,728.60	90,995.11	98,500.00	16,223.71	-	16,223.71
Title I - Low Income ESEA	2,519.55	508,200.00	510,645.27	74.28	72,930.07	73,004.35
Title II - Improving Teacher Quality	-	71,701.00	71,536.00	165.00	1,480.00	1,645.00
Title Funds- Private School	-	2,871.08	-	2,871.08	-	2,871.08
Education Homeless Children/Youth	-	13,544.00	6,361.84	7,182.16	-	7,182.16
Kansas Pre-School	(19,031.08)	19,031.08	-	-	-	-
KDHE-ELC K-12	(20,492.21)	99,489.79	791,183.12	(712,185.54)	329,141.54	(383,044.00)
IDL Services	558.94	2,550.00	2,579.63	529.31	-	529.31
Title IVA - Student Support and Academic Enrichment	-	35,815.00	35,624.76	190.24	-	190.24
EMINTS Grant	1,800.15	-	1,800.15	-	-	-

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

UNIFIED SCHOOL DISTRICT #413
Chanute, 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)						
Kansas Pre-K Pilot Grant	$ 0.30	$ 75,000.00	$ 75,000.00	$ 0.30	$ 2,624.50	$ 2,624.80
Elementary and Secondary School Emergency Relief II	(285,562.95)	430,323.00	296,291.95	(151,531.90)	-	(151,531.90)
Elementary and Secondary School Emergency Relief III	(2,137,225.21)	3,432,613.00	1,462,188.51	(166,800.72)	11,570.34	(155,230.38)
MHIT Grant	-	68,537.00	68,537.00	-	6,583.00	6,583.00
21st Century	65,172.09	-	65,172.09	-	-	-
PLTW Grant	(28.12)	10,000.00	9,971.88	-	6,800.00	6,800.00
Foundation Grants	(1,231.04)	4,617.55	4,055.42	(668.91)	-	(668.91)
Gate Receipts	52,373.35	151,816.73	152,911.20	51,278.88	-	51,278.88
Special Projects	9,823.26	39,092.40	39,274.35	9,641.31	-	9,641.31
Bond and Interest Funds:						
Bond and Interest	2,551,118.97	3,156,631.39	3,262,035.00	2,445,715.36	-	2,445,715.36
Trust Funds:						
School Nurse - Needy Family	2,908.18	1,000.00	1,084.66	2,823.52	-	2,823.52
Total Reporting Entity	$ 7,673,681.28	$ 40,064,433.11	$ 39,942,211.92	$ 7,795,902.47	$ 2,752,527.83	$ 10,548,430.30

Composition of Cash	
Cash on Hand	$ 4,625.00
General Checking Accounts	8,677,045.91
Activity Checking Accounts	117,685.48
Certificates of Deposit	1,816,480.27
Total Cash	10,615,836.66
Less Agency Funds per Schedule 3	(67,406.36)
Total Reporting Entity	$ 10,548,430.30

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statement and schedules of Unified School District #413, Chanute, 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 #413.

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 entities:

Jointly Governed Component Unit. The financial statement and schedules include the following financial data of a jointly governed component unit. Two members of the governing body of this component unit are appointed by the USD. Other members of the governing body include two members appointed by the City of Chanute and one at-large member.

Recreation Commission - Chanute Recreation Commission oversees recreational activities. The recreation commission can sue and be sued, but acquisition of real property by the commission must be approved by the USD. The USD levies taxes for the recreation commission. Bond issuances must be approved by the USD. The Recreation Commission funds in this financial statement only include tax levy money collected by the USD and distributed to the Commission. Financial statements are available at the Commission.

USD #413 Foundation - The economic resources received or held by the component unit are held almost entirely for the direct benefit of the District. The USD #413 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.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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 Unified School District #413, 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.

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

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

Agency 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 revenues and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligation against cash. The 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.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Property Taxes

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

Reimbursed Expenses

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

Pension Plan

Substantially all full-time District employees are members of the State of Kansas Public Employees Retirement System which is a multi-employer state-wide pension plan. 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, K-12 At-Risk Fund, and Special Education Fund during the year. The General Fund was decreased to the legal maximum budget based upon final enrollment numbers being lower than originally budgeted.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Budgetary Information (Continued)
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.

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

- Gifts and Grants Fund
- Contingency Reserve Fund
- Text Book and Student Materials Fund
- Title I – Low Income ESEA Fund
- Title II – Improving Teacher Quality Fund
- Title Funds – Private School Fund
- Education Homeless Chilren/Youth Fund
- Kansas Pre-School Fund
- Jump Start Program Fund
- KDHE-ELC K-12 Fund
- IDL Services Fund
- Title IVA Student Support and Academic Enrichment Fund
- EMINTS Grant Fund
- Kansas Pre-K Pilot Grant Fund
- Elementary and Secondary School Emergency Relief Fund
- Elementary and Secondary School Emergency Relief II Fund
- Elementary and Secondary School Emergency Relief III Fund
- MHIT Grant Fund
- 21st Century Fund
- PLTW Grant Fund
- Healthy Kansas Schools Grant Fund
- Foundation Grants Fund

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.

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.

2. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

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 KDHE-ELC K-12 Fund, Elementary and Secondary School Emergency Relief II Fund, Elementary and Secondary School Emergency Relief III Fund, and Foundation 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 funds listed above met the criteria under the statutes, and therefore, are not deemed to be in violation of the Kansas cash basis law. As shown in Schedule 1, the District was in compliance with Kansas budget laws.

The District was in apparent violation of K.S.A. 9-1402 which requires all public funds to be secured at year end as they had $26,400.49 unsecured at year end.

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 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 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 $10,611,211.66 and the bank balance was $12,275,131.99. The bank balance was held by three banks resulting in a concentration of credit risk. Of the bank balance, $501,026.58 was covered by FDIC insurance, $10,071,842.77 was covered by a sweep account, $147,062.15 was collateralized with securities held by the pledging financial institution's agents in the District's name, $1,528,800.00 was covered with a letter of credit, and $26,400.49 was considered unsecured.

4. FINANCE LEASE OBLIGATIONS

The District has entered into a finance lease agreement in order to finance the acquisition and renovation of their new District office. Payments are made semi-annually, including interest at 2.75%. Final maturity of the lease is July 15, 2031. Future minimum lease payments are as follows:

Year Ended June 30	Totals
2024	$ 92,235.64
2025	184,471.28
2026	184,471.28
2027	184,471.28
2028	184,471.28
2029-2032	629,741.32
Total Payments from District	1,459,862.08
Less imputed interest	(145,465.13)
Net Present Value of Minimum Lease Payments	1,314,396.95
Less: Current Maturities	(73,761.06)
Long-Term Finance Lease Obligations	$ 1,240,635.89

5. 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 2011 Refunding	2.00%-4.00%	11/22/2011	$ 9,390,000.00	9/1/2029	$ 220,000.00	$ -	$ 60,000.00	$ 160,000.00	$ 5,600.00
Series 2012 Refunding	2.00%-4.25%	1/4/2012	9,330,000.00	9/1/2030	2,850,000.00	-	1,365,000.00	1,485,000.00	65,025.00
Series 2013 Refunding	2.00%-4.00%	1/9/2013	23,860,000.00	9/1/2035	185,000.00	-	35,000.00	150,000.00	4,500.00
Series 2019 Refunding	2.00%-2.70%	11/1/2019	12,300,000.00	9/1/2030	12,070,000.00	-	85,000.00	11,985,000.00	305,665.00
Series 2020 Refunding	0.6% - 2.55%	11/5/2020	23,990,000.00	9/1/2035	23,545,000.00	-	870,000.00	22,675,000.00	466,245.00
Finance Leases									
District Office	2.75%	7/15/2021	1,592,179.00	7/15/2031	1,459,175.30	-	144,778.35	1,314,396.95	39,692.93
Total Contractual Indebtedness					$ 40,329,175.30	$ -	$ 2,559,778.35	$ 37,769,396.95	$ 886,727.93

Current maturities of long-term debt and interest for the next five years and in five year increments 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, 2034-2036	Totals
Principal								
General Obligation Bonds								
Paid with Tax Levies								
Series 2011 Refunding	$ 60,000.00	$ -	$ 50,000.00	$ 50,000.00	$ -	$ -	$ -	$ 160,000.00
Series 2012 Refunding	1,485,000.00	-	-	-	-	-	-	1,485,000.00
Series 2013 Refunding	35,000.00	35,000.00	-	20,000.00	20,000.00	40,000.00	-	150,000.00
Series 2019 Refunding	90,000.00	1,785,000.00	60,000.00	65,000.00	2,265,000.00	7,720,000.00	-	11,985,000.00
Series 2020 Refuding	795,000.00	705,000.00	2,460,000.00	2,490,000.00	355,000.00	6,485,000.00	9,385,000.00	22,675,000.00
Finance Lease								
District Office	73,761.06	150,839.15	155,170.25	159,526.86	164,005.78	611,093.85	-	1,314,396.95
Total Principal	2,538,761.06	2,675,839.15	2,725,170.25	2,784,526.86	2,804,005.78	14,856,093.85	9,385,000.00	37,769,396.95
Interest								
General Obligation Bonds								
Paid with Tax Levies								
Series 2011 Refunding	3,950.00	3,125.00	2,343.75	781.25	-	-	-	10,200.00
Series 2012 Refunding	22,275.00	-	-	-	-	-	-	22,275.00
Series 2013 Refunding	3,712.50	2,837.50	2,400.00	2,400.00	2,100.00	2,700.00	-	16,150.00
Series 2019 Refunding	303,847.50	283,691.25	263,752.50	262,190.00	233,065.00	318,853.75	-	1,665,400.00
Series 2020 Refuding	459,741.75	452,582.25	433,998.00	400,938.00	379,796.75	1,711,796.25	358,035.00	4,196,888.00
Finance Lease								
District Office	18,474.58	33,632.13	29,301.03	24,944.42	20,465.50	18,647.47	-	145,465.13
Total Interest	812,001.33	775,868.13	731,795.28	691,253.67	635,427.25	2,051,997.47	358,035.00	6,056,378.13
Total Principal and Interest	$ 3,350,762.39	$ 3,451,707.28	$ 3,456,965.53	$ 3,475,780.53	$ 3,439,433.03	$ 16,908,091.32	$ 9,743,035.00	$ 43,825,775.08

6. RIGHT TO USE CONTRACTS

As of June 30, 2023 the District has entered into a number of contracts for equipment. Total payments for the year ended June 30, 2023, was $54,794.68. Under the current agreements, the future minimum rentals are as follows:

2024	$	60,545.28
2025		60,545.28
2026		60,545.28
2027		60,545.28
2028		20,181.76

7. REFUNDING BONDS

On November 5, 2020, the District issued General Obligation Refunding Bonds, Series 2020, in the amount of $23,990,000.00 to defease in substance the outstanding General Obligation Refunding Bonds, Series 2013. The net cash flow difference between the debt service requirements of the old debt compared to the debt service requirements of the new debt was $1,938,766.00. The present value of the savings on refunding the bonds was $1,212,246.82. The proceeds of the bond issue were irrevocably placed in a trust account and used to purchase United States Government Securities for the purpose of paying the debt requirements of the refunded revenue bonds as they come due. The following schedule lists the refunding revenue bond issues and the principal outstanding of refunded debt as of June 30, 2023.

General Obligation Refunding and Improvement Bonds, Series 2013	$	21,225,000.00

8. 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.

8. DEFINED BENEFIT PENSION PLAN (Continued)

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.

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 $1,646,722.82 for the year ended June 30, 2023.

8. DEFINED BENEFIT PENSION PLAN (Continued)

Net Pension Liability

At June 30, 2023, the District's proportionate share of the collective net pension liability reported by KPERS was $16,166,777.00. 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.

9. 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:
It is the policy of Unified School District #413 that two weeks (10 working days) vacation is granted annually. New employees working less than one year (July 1 through June 30) are granted one day vacation for every month employed as of May 31st. (Maximum of 10 days.) Employees are granted three weeks (15 working days) vacation annually after being employed five (5) consecutive years and four weeks (20 working days) vacation annually after being employed fifteen (15) consecutive years. Vacation time is to be approved in advance by the superintendent or designee. The superintendent may designate paid vacation schedules, i.e., spring break, for any or all employees. Vacation time is to be used annually and is not accumulative.

The school district's sick leave policy allows crediting each employee with twelve days sick leave per year to a maximum of one hundred days. At retirement or death all full time employees with fifteen years of service are compensated for fifty percent of accumulated and unused sick leave days. Such payments will be paid into an individual 403(b) account.

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 not estimated a liability for leave earned, but not taken, by District employees, as the amounts cannot be reasonably estimated at this time.

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

Other Post-Employment 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 these financial statements.

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. There is no cost to the District under the COBRA programs.

Early Professional Employee Retirement
The school district's professional employee early retirement plan allows any professional employee, at the employee's option, to take early retirement at ages fifty-five through sixty-five providing the employee has at least fifteen years prior service with the school district. An employee who takes early retirement is entitled to five annual payments equal to fifteen percent of that employee's last basic contracted salary until the end of the contract year in which that employee reaches age sixty-five or five annual payments whichever occurs first. Such payments will be paid into an individual 403(b) account.

10. 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.

11. 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.

12. INTERFUND TRANSFERS

Operating transfers were as follows:

From Fund:	To Fund:	Statutory Authority	Amount
General	Special Education	K.S.A. 72-5167	$ 2,374,281.95
General	Food Service	K.S.A. 72-5167	2,457.00
General	K-12 At-Risk	K.S.A. 72-5167	2,885,793.00
Supplemental General	K-12 At-Risk	K.S.A. 72-5143	779,508.00
Supplemental General	Professional Development	K.S.A. 72-5143	163,908.12

12. INTERFUND TRANSFERS (Continued)

Operating transfers were as follows (Continued):

From Fund:	To Fund:	Statutory Authority	Amount
Supplemental General	Bilingual Education	K.S.A. 72-5143	$ 29,110.73
Supplemental General	Special Education	K.S.A. 72-5143	331,792.29
Supplemental General	Vocational Education	K.S.A. 72-5143	538,939.06
Supplemental General	Text Book and Student Materials	K.S.A. 72-5143	200,000.00
Supplemental General	4 Year Old At-Risk	K.S.A. 72-5143	289,708.83

13. RELATED PARTIES

MRH Insurance Group, Inc. is an insurance company owned by a member of the Board of Education. During the year, the District paid $365,191.10 to MRH Insurance Group, Inc. for insurance.

14. 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 were no non-recognized subsequent events requiring disclosure.

SUPPLEMENTARY INFORMATION

Schedule 1

UNIFIED SCHOOL DISTRICT #413
Chanute, 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	$ 14,783,311.00	$ (683,874.00)	$ 5,457.00	$ 14,104,894.00	$ 14,104,894.00	$ -
Supplemental General	4,579,955.00	-	-	4,579,955.00	4,579,955.00	-
Special Purpose Funds:						
4 Year Old At-Risk	256,700.00	-	-	256,700.00	256,700.00	-
K-12 At-Risk	4,081,295.00	-	-	4,081,295.00	3,731,870.21	(349,424.79)
Bilingual Education	32,245.00	-	-	32,245.00	29,825.89	(2,419.11)
Capital Outlay	4,400,000.00	-	-	4,400,000.00	2,548,940.44	(1,851,059.56)
Driver Training	36,500.00	-	-	36,500.00	23,359.56	(13,140.44)
Food Service	1,560,336.25	-	-	1,560,336.25	1,560,336.25	-
Professional Development	245,500.00	-	-	245,500.00	132,282.12	(113,217.88)
Special Education	3,988,301.00	-	-	3,988,301.00	3,255,712.01	(732,588.99)
Vocational Education	821,500.00	-	-	821,500.00	525,482.11	(296,017.89)
Virtual Education	455.00	-	-	455.00	9.87	(445.13)
Recreation Commission	490,000.00	-	-	490,000.00	490,000.00	-
Recreation Commission Employee Benefits	98,500.00	-	-	98,500.00	98,500.00	-
KPERS Special Retirement Contributions	1,900,964.00	-	-	1,900,964.00	1,646,722.82	(254,241.18)
Bond and Interest Funds:						
Bond and Interest	3,262,045.00	-	-	3,262,045.00	3,262,035.00	(10.00)

UNIFIED SCHOOL DISTRICT #413
Chanute, Kansas
GENERAL FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2023
(With Comparative Actual Amounts for the Year Ended June 30, 2022)

		Current Year		
	Prior Year Acutal	Actual	Budget	Variance - Over (Under)
Receipts				
Local Sources				
Reimbursements	$ 7,980.00	$ 5,457.00	$ -	$ 5,457.00
County Sources				
Mineral Tax	42.45	3,372.78	-	3,372.78
State Sources				
General State Aid	11,599,413.00	12,112,256.00	12,313,720.00	(201,464.00)
Special Education Aid	2,194,629.00	1,987,146.00	2,469,591.00	(482,445.00)
Total Receipts	13,802,064.45	14,108,231.78	$ 14,783,311.00	$ (675,079.22)
Expenditures				
Instruction	5,016,322.28	4,847,287.76	$ 4,753,918.00	$ 93,369.76
Support Services				
Student Support	606,348.82	236,051.14	632,400.00	(396,348.86)
Instructional Support	124,647.19	137,239.88	126,950.00	10,289.88
General Administration	664,629.37	743,343.50	679,750.00	63,593.50
School Administration	1,150,170.09	1,145,691.92	1,184,400.00	(38,708.08)
Central Services	78,825.85	91,447.95	83,800.00	7,647.95
Operations and Maintenance	1,031,244.56	848,412.03	1,102,900.00	(254,487.97)
Vehicle Operating Services	687,256.46	717,833.80	715,450.00	2,383.80
Other Supplemental Services	136,484.24	74,517.12	147,950.00	(73,432.88)
Food Services	2,667.50	536.95	-	536.95
Operating Transfers to:				
K-12 At-Risk Fund	2,095,111.00	2,885,793.00	2,885,793.00	-
Special Education Fund	2,194,629.06	2,374,281.95	2,470,000.00	(95,718.05)
IDL Services Fund	645.08	-	-	-

UNIFIED SCHOOL DISTRICT #413
Chanute, Kansas
GENERAL FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2023
(With Comparative Actual Amounts for the Year Ended June 30, 2022)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Expenditures (Continued)				
Operating Transfers to: (Continued)				
Food Service Fund	$ 4,627.58	$ 2,457.00	$ -	$ 2,457.00
Vocational Education Fund	14,715.92	-	-	-
Total Certified Budget			14,783,311.00	(678,417.00)
Adjustments to Budget				
Adjustment to Comply with Legal Maximum Budget			(683,874.00)	683,874.00
Adjustment for Qualifying Budget Credits			5,457.00	(5,457.00)
Total Expenditures	13,808,325.00	14,104,894.00	$ 14,104,894.00	$ -
Receipts Over (Under) Expenditures	(6,260.55)	3,337.78		
Unencumbered Cash, Beginning	6,261.22	0.67		
Unencumbered Cash, Ending	$ 0.67	$ 3,338.45		

UNIFIED SCHOOL DISTRICT #413
Chanute, Kansas
SUPPLEMENTAL GENERAL FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2023
(With Comparative Actual Amounts for the Year Ended June 30, 2022)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Local Sources				
Ad Valorem Tax	$ 1,369,936.72	$ 1,274,416.35	$ 1,526,560.00	$ (252,143.65)
Delinquent Tax	59,312.26	37,515.57	14,777.00	22,738.57
Miscellaneous Receipts	135.00	-	-	-
County Sources				
Motor Vehicle Tax	178,297.25	167,521.72	177,773.00	(10,251.28)
Recreational Vehicle Tax	2,136.29	1,958.48	2,124.00	(165.52)
Commercial Vehicle Tax	4,232.00	6,996.59	5,235.00	1,761.59
16/20 Motor Vehicle Tax	2,867.33	2,592.60	-	2,592.60
State Sources				
Supplemental State Aid	2,976,161.00	3,009,488.00	3,009,488.00	-
Total Receipts	4,593,077.85	4,500,489.31	$ 4,735,957.00	$ (235,467.69)
Expenditures				
Instruction	721,877.48	570,442.63	$ 1,556,725.00	$ (986,282.37)
Support Services				
Student Support	158,413.43	152,805.90	165,950.00	(13,144.10)
Instructional Support	346,919.89	290,112.66	358,750.00	(68,637.34)
General Administration	35,408.64	24,370.91	37,500.00	(13,129.09)
School Administration	62,938.49	380,982.57	67,500.00	313,482.57
Central Services	63,736.46	62,025.55	65,000.00	(2,974.45)
Operations and Maintenance	595,019.34	766,219.80	613,000.00	153,219.80
Vehicle Operating Services	316.95	27.95	-	27.95
Operating Transfers to:				
Bilingual Education Fund	27,000.00	29,110.73	30,530.00	(1,419.27)
Professional Development Fund	58,408.51	163,908.12	50,000.00	113,908.12
Special Education Fund	1,297,845.85	331,792.29	300,000.00	31,792.29
Vocational Education Fund	526,412.96	538,939.06	545,000.00	(6,060.94)

UNIFIED SCHOOL DISTRICT #413
Chanute, Kansas
SUPPLEMENTAL GENERAL FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2023
(With Comparative Actual Amounts for the Year Ended June 30, 2022)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Expenditures (Continued)				
Operating Transfers to: (Continued)				
Text Book and Student Materials Fund	$ -	$ 200,000.00	$ -	$ 200,000.00
4 Year Old At-Risk Fund	63,000.00	289,708.83	125,000.00	164,708.83
K-12 At-Risk Fund	596,889.00	779,508.00	665,000.00	114,508.00
Total Expenditures	4,554,187.00	4,579,955.00	$ 4,579,955.00	$ -
Receipts Over (Under) Expenditures	38,890.85	(79,465.69)		
Unencumbered Cash, Beginning	63,238.12	102,128.97		
Unencumbered Cash, Ending	$ 102,128.97	$ 22,663.28		

UNIFIED SCHOOL DISTRICT #413
Chanute, 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
(With Comparative Actual Amounts for the Year Ended June 30, 2022)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Local Sources				
Tuition	$ -	$ -	$ 52,504.00	$ (52,504.00)
Operating Transfers from				
Supplemental General Fund	63,000.00	289,708.83	125,000.00	164,708.83
Total Receipts	63,000.00	289,708.83	$ 177,504.00	$ 112,204.83
Expenditures				
Instruction	143,020.56	160,433.77	$ 162,500.00	$ (2,066.23)
Support Services				
Student Support	1,210.18	-	-	-
Instructional Support Staff	-	(141.44)	1,500.00	(1,641.44)
School Administration	89,919.25	96,407.67	92,700.00	3,707.67
Total Expenditures	234,149.99	256,700.00	$ 256,700.00	$ -
Receipts Over (Under) Expenditures	(171,149.99)	33,008.83		
Unencumbered Cash, Beginning	250,345.36	79,195.37		
Unencumbered Cash, Ending	$ 79,195.37	$ 112,204.20		

UNIFIED SCHOOL DISTRICT #413
Chanute, Kansas
K-12 AT-RISK FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2023
(With Comparative Actual Amounts for the Year Ended June 30, 2022)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Operating Transfers from:				
General Fund	$ 2,095,111.00	$ 2,885,793.00	$ 2,885,793.00	$ -
Supplemental General Fund	596,889.00	779,508.00	758,900.00	20,608.00
Total Receipts	2,692,000.00	3,665,301.00	$ 3,644,693.00	$ 20,608.00
Expenditures				
Instruction	3,066,755.49	3,213,276.77	$ 3,964,445.00	$ (751,168.23)
Support Services				
Student Support	99,105.44	441,723.63	105,250.00	336,473.63
Instructional Support	2,308.50	55,402.82	2,000.00	53,402.82
School Administration	7,714.93	21,466.99	9,600.00	11,866.99
Total Expenditures	3,175,884.36	3,731,870.21	$ 4,081,295.00	$ (349,424.79)
Receipts Over (Under) Expenditures	(483,884.36)	(66,569.21)		
Unencumbered Cash, Beginning	914,991.34	431,106.98		
Unencumbered Cash, Ending	$ 431,106.98	$ 364,537.77		

UNIFIED SCHOOL DISTRICT #413
Chanute, Kansas
BILINGUAL EDUCATION FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2023
(With Comparative Actual Amounts for the Year Ended June 30, 2022)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Local Sources				
Other Revenue	$ -	$ -	$ 1,000.00	$ (1,000.00)
Operating Transfers from				
Supplemental General Fund	27,000.00	29,110.73	30,530.00	(1,419.27)
Total Receipts	27,000.00	29,110.73	$ 31,530.00	$ (2,419.27)
Expenditures				
Instruction	29,426.74	29,825.89	$ 32,245.00	$ (2,419.11)
Total Expenditures	29,426.74	29,825.89	$ 32,245.00	$ (2,419.11)
Receipts Over (Under) Expenditures	(2,426.74)	(715.16)		
Unencumbered Cash, Beginning	3,141.90	715.16		
Unencumbered Cash, Ending	$ 715.16	$ -		

UNIFIED SCHOOL DISTRICT #413
Chanute, Kansas
CAPITAL OUTLAY FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2023
(With Comparative Actual Amounts for the Year Ended June 30, 2022)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Local Sources				
Ad Valorem Tax	$ 603,681.73	$ 635,838.28	$ 629,236.00	$ 6,602.28
Delinquent Tax	23,627.23	14,723.77	6,521.00	8,202.77
Interest on Idle Funds	112,613.08	409,339.02	112,613.00	296,726.02
Rental Income	38,000.00	13,000.00	-	13,000.00
Lease Proceeds	1,592,179.00	-	-	-
Other	537,825.70	339,343.39	575,826.00	(236,482.61)
County Sources				
Motor Vehicle Tax	65,727.45	78,766.52	86,974.00	(8,207.48)
Recreational Tax	801.40	919.22	1,039.00	(119.78)
Commercial Vehicle Tax	2,009.00	3,128.60	2,561.00	567.60
16/20 Motor Vehicle Tax	1,220.38	1,251.55	-	1,251.55
State Sources				
Capital Outlay State Aid	405,607.00	450,257.00	467,100.00	(16,843.00)
Total Receipts	3,383,291.97	1,946,567.35	$ 1,881,870.00	$ 64,697.35
Expenditures				
Instruction	765,345.62	486,416.44	$ 550,000.00	$ (63,583.56)
Support Services				
Student Support	-	70,428.97	-	70,428.97
General Administration	-	7,944.99	-	7,944.99
School Administration	39,729.86	14,705.52	25,000.00	(10,294.48)
Operations and Maintenance	930,201.62	1,269,700.85	1,050,000.00	219,700.85
Vehicle Operating Services	29,721.00	168,780.00	250,000.00	(81,220.00)
Land Improvements	75,108.75	-	-	-
Architectural & Engineering	-	64,327.12	25,000.00	39,327.12
New Building Acquisition & Construction	-	104,237.80	50,000.00	54,237.80
Site Improvement	-	-	450,000.00	(450,000.00)
Building Improvements	315,557.93	177,927.47	2,000,000.00	(1,822,072.53)
Debt Service				
Lease Purchase - District Office	184,471.28	184,471.28	-	184,471.28
Total Expenditures	2,340,136.06	2,548,940.44	$ 4,400,000.00	$ (1,851,059.56)
Receipts Over (Under) Expenditures	1,043,155.91	(602,373.09)		
Unencumbered Cash, Beginning	1,532,753.03	2,575,908.94		
Unencumbered Cash, Ending	$ 2,575,908.94	$ 1,973,535.85		

UNIFIED SCHOOL DISTRICT #413
Chanute, Kansas
DRIVER TRAINING FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2023
(With Comparative Actual Amounts for the Year Ended June 30, 2022)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Local Sources				
Student Receipts	$ 32,795.00	$ 8,017.50	$ -	$ 8,017.50
State Sources				
State Aid	14,152.00	19,831.00	15,525.00	4,306.00
Total Receipts	46,947.00	27,848.50	$ 15,525.00	$ 12,323.50
Expenditures				
Instruction	28,579.08	22,104.38	$ 32,500.00	$ (10,395.62)
Support Services				
Operations and Maintenance	1,420.92	1,255.18	4,000.00	(2,744.82)
Total Expenditures	30,000.00	23,359.56	$ 36,500.00	$ (13,140.44)
Receipts Over (Under) Expenditures	16,947.00	4,488.94		
Unencumbered Cash, Beginning	84,563.63	101,510.63		
Unencumbered Cash, Ending	$ 101,510.63	$ 105,999.57		

UNIFIED SCHOOL DISTRICT #413
Chanute, Kansas
FOOD SERVICE FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2023
(With Comparative Actual Amounts for the Year Ended June 30, 2022)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Local Sources				
Food Service Sales	$ 64,775.34	$ 268,646.30	$ 296,365.00	$ (27,718.70)
Miscellaneous	85,861.27	55,316.04	-	55,316.04
State Sources				
Food Service Aid	9,060.87	8,954.92	8,012.00	942.92
Federal Sources				
Child Nutrition Aid	1,383,341.80	1,069,293.46	835,403.00	233,890.46
Fresh Fruits & Vegetables	51,298.44	47,332.54	-	47,332.54
Other Federal Aid	614.00	-	-	-
Operating Transfers from General Fund	4,627.58	2,457.00	-	2,457.00
Total Receipts	1,599,579.30	1,452,000.26	$ 1,139,780.00	$ 312,220.26
Expenditures				
Support Services				
Student Support	-	807.49	$ -	$ 807.49
Operations and Maintenance	3,321.54	1,435.32	900.00	535.32
Operation of Non-Instructional Services				
Food Service Operations	1,368,775.81	1,558,093.44	1,472,000.00	86,093.44
Adjustments to Budget			1,472,900.00	87,436.25
Adjustment for Qualifying Budget Credits			87,436.25	(87,436.25)
Total Expenditures	1,372,097.35	1,560,336.25	$ 1,560,336.25	$ -
Receipts Over (Under) Expenditures	227,481.95	(108,335.99)		
Unencumbered Cash, Beginning	602,124.97	829,606.92		
Unencumbered Cash, Ending	$ 829,606.92	$ 721,270.93		

UNIFIED SCHOOL DISTRICT #413
Chanute, Kansas
PROFESSIONAL DEVELOPMENT FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2023
(With Comparative Actual Amounts for the Year Ended June 30, 2022)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Local Sources				
Other Revenue	$ -	$ -	$ 180,500.00	$ (180,500.00)
State Sources				
Professional Development Aid	-	11,695.00	15,000.00	(3,305.00)
Operating Transfers from				
Supplemental General Fund	58,408.51	163,908.12	50,000.00	113,908.12
Total Receipts	58,408.51	175,603.12	$ 245,500.00	$ (69,896.88)
Expenditures				
Support Services				
Instructional Support Staff	242,878.04	132,282.12	$ 245,500.00	$ (113,217.88)
Total Expenditures	242,878.04	132,282.12	$ 245,500.00	$ (113,217.88)
Receipts Over (Under) Expenditures	(184,469.53)	43,321.00		
Unencumbered Cash, Beginning	184,469.53	-		
Unencumbered Cash, Ending	$ -	$ 43,321.00		

UNIFIED SCHOOL DISTRICT #413
Chanute, Kansas
SPECIAL EDUCATION FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2023
(With Comparative Actual Amounts for the Year Ended June 30, 2022)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
State Sources				
State Grant	$ -	$ 4,541.38	$ -	$ 4,541.38
Federal Sources				
Operating Transfers from:				
General Fund	2,194,629.06	2,374,281.95	2,470,000.00	(95,718.05)
Supplemental General Fund	1,297,845.85	331,792.29	300,000.00	31,792.29
Total Receipts	3,492,474.91	2,710,615.62	$ 2,770,000.00	$ (59,384.38)
Expenditures				
Instruction	3,394,353.19	3,053,598.74	$ 3,802,051.00	$ (748,452.26)
Support Services				
Vehicle Operating Services	157,773.92	202,113.27	186,250.00	15,863.27
Total Expenditures	3,552,127.11	3,255,712.01	$ 3,988,301.00	$ (732,588.99)
Receipts Over (Under) Expenditures	(59,652.20)	(545,096.39)		
Unencumbered Cash, Beginning	1,432,726.94	1,373,074.74		
Unencumbered Cash, Ending	$ 1,373,074.74	$ 827,978.35		

UNIFIED SCHOOL DISTRICT #413
Chanute, Kansas
VOCATIONAL EDUCATION FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2023
(With Comparative Actual Amounts for the Year Ended June 30, 2022)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Local Sources				
Miscellaneous	$ -	$ -	$ 258,000.00	$ (258,000.00)
Federal Sources				
Program Improvement	19,651.00	32,847.00	19,000.00	13,847.00
Operating Transfers from:				
General Fund	14,715.92	-	-	-
Supplemental General Fund	526,412.96	538,939.06	545,000.00	(6,060.94)
Total Receipts	560,779.88	571,786.06	$ 822,000.00	$ 7,786.06
Expenditures				
Instruction	715,600.65	455,481.23	$ 776,000.00	$ (320,518.77)
Support Services				
Student Support Services	-	4,140.90	-	4,140.90
Instructional Support Staff	2,002.95	5,213.95	2,500.00	2,713.95
School Administration	39,978.55	41,909.99	43,000.00	(1,090.01)
Student Transportation Services	-	18,736.04	-	18,736.04
Total Expenditures	757,582.15	525,482.11	$ 821,500.00	$ (296,017.89)
Receipts Over (Under) Expenditures	(196,802.27)	46,303.95		
Unencumbered Cash, Beginning	198,025.99	1,223.72		
Unencumbered Cash, Ending	$ 1,223.72	$ 47,527.67		

UNIFIED SCHOOL DISTRICT #413
Chanute, Kansas
VIRTUAL EDUCATION FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2023
(With Comparative Actual Amounts for the Year Ended June 30, 2022)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Operating Transfers from Supplemental General Fund	$ -	$ -	$ -	$ -
Total Receipts	-	-	$ -	$ -
Expenditures				
Instruction	-	9.87	$ 455.00	$ (445.13)
Total Expenditures	-	9.87	$ 455.00	$ (445.13)
Receipts Over (Under) Expenditures	-	(9.87)		
Unencumbered Cash, Beginning	455.13	455.13		
Unencumbered Cash, Ending	$ 455.13	$ 445.26		

UNIFIED SCHOOL DISTRICT #413
Chanute, Kansas
GIFTS AND GRANTS FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Fiscal Year Ended June 30, 2023
(With Comparative Actual Amounts for the Year Ended June 30, 2022)

	Prior Year Actual	Current Year Actual
Receipts		
State Sources		
Safe and Secure Schools Grant	$ 2,130.00	$ 30,791.00
Donations	18,080.00	-
Total Receipts	20,210.00	30,791.00
Expenditures		
Instruction	5,465.95	(1,929.12)
Support Services		
Student Support	16,221.06	(928.00)
Instructional Support	1,000.00	(1,000.00)
Operations and Maintenance	-	30,791.00
Supplies & Materials	71.14	1,062.22
Total Expenditures	22,758.15	27,996.10
Receipts Over (Under) Expenditures	(2,548.15)	2,794.90
Unencumbered Cash, Beginning	58,407.72	55,859.57
Unencumbered Cash, Ending	$ 55,859.57	$ 58,654.47

UNIFIED SCHOOL DISTRICT #413
Chanute, Kansas
KPERS SPECIAL RETIREMENT CONTRIBUTIONS FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2023
(With Comparative Actual Amounts for the Year Ended June 30, 2022)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
State Sources				
KPERS	$ 1,653,012.22	$ 1,646,722.82	$ 1,900,964.00	$ (254,241.18)
Total Receipts	1,653,012.22	1,646,722.82	$ 1,900,964.00	$ (254,241.18)
Expenditures				
Instruction	1,079,315.69	1,061,833.32	$ 1,241,213.00	$ (179,379.68)
Support Services				
Student Support	94,137.65	101,598.73	108,259.00	(6,660.27)
Instructional Support	52,556.62	47,285.80	60,441.00	(13,155.20)
General Administration	47,825.07	50,723.84	54,999.00	(4,275.16)
School Administration	138,360.89	138,662.30	159,115.00	(20,452.70)
Central Services	28,228.52	18,287.12	32,463.00	(14,175.88)
Operations and Maintenance	87,795.04	95,858.02	100,963.00	(5,104.98)
Vehicle Operating Services	58,732.27	64,884.90	67,542.00	(2,657.10)
Food Service	66,060.47	67,588.79	75,969.00	(8,380.21)
Total Expenditures	1,653,012.22	1,646,722.82	$ 1,900,964.00	$ (254,241.18)
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	$ -	$ -		

UNIFIED SCHOOL DISTRICT #413
Chanute, Kansas
CONTINGENCY RESERVE FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Fiscal Year Ended June 30, 2023
(With Comparative Actual Amounts for the Year Ended June 30, 2022)

	Prior Year Actual	Current Year Actual
Receipts		
Operating Transfers from General Fund	$ -	$ -
Total Receipts	-	-
Expenditures		
Operating Transfers to Supplemental General	-	-
Total Expenditures	-	-
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	1,776,163.87	1,776,163.87
Unencumbered Cash, Ending	$ 1,776,163.87	$ 1,776,163.87

UNIFIED SCHOOL DISTRICT #413
Chanute, Kansas
TEXT BOOK AND STUDENT MATERIALS FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Fiscal Year Ended June 30, 2023
(With Comparative Actual Amounts for the Year Ended June 30, 2022)

	Prior Year Actual	Current Year Actual
Receipts		
Local Sources		
Student Fees	$ 47,495.11	$ 41,099.50
Operating Transfer from Supplemental General Fund	-	200,000.00
Total Receipts	47,495.11	241,099.50
Expenditures		
Instruction	236,960.75	73,372.71
Central Services	787.64	-
Total Expenditures	237,748.39	73,372.71
Receipts Over (Under) Expenditures	(190,253.28)	167,726.79
Unencumbered Cash, Beginning	236,397.15	46,143.87
Unencumbered Cash, Ending	$ 46,143.87	$ 213,870.66

UNIFIED SCHOOL DISTRICT #413
Chanute, Kansas
RECREATION COMMISSION FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2023
(With Comparative Actual Amounts for the Year Ended June 30, 2022)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Local Sources				
Ad Valorem Tax	$ 391,897.66	$ 389,746.32	$ 393,122.00	$ (3,375.68)
Delinquent Tax	18,635.96	11,302.38	4,223.00	7,079.38
County Sources				
Motor Vehicle Tax	52,191.21	50,255.59	54,976.00	(4,720.41)
Recreational Vehicle Tax	628.56	586.71	657.00	(70.29)
Commercial Vehicle Tax	1,329.00	2,019.86	1,619.00	400.86
16/20 Motor Vehicle Tax	741.89	818.24	-	818.24
Total Receipts	465,424.28	454,729.10	$ 454,597.00	$ 132.10
Expenditures				
Community Service Operations	480,000.00	490,000.00	$ 490,000.00	$ -
Total Expenditures	480,000.00	490,000.00	$ 490,000.00	$ -
Receipts Over (Under) Expenditures	(14,575.72)	(35,270.90)		
Unencumbered Cash, Beginning	68,729.68	54,153.96		
Unencumbered Cash, Ending	$ 54,153.96	$ 18,883.06		

UNIFIED SCHOOL DISTRICT #413
Chanute, Kansas
RECREATION COMMISSION EMPLOYEE BENEFITS FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2023
(With Comparative Actual Amounts for the Year Ended June 30, 2022)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Local Sources				
Ad Valorem Tax	$ 78,413.42	$ 77,868.18	$ 78,616.00	$ (747.82)
Delinquent Tax	3,939.77	2,386.60	845.00	1,541.60
County Sources			-	
Motor Vehicle Tax	10,288.98	10,055.07	11,015.00	(959.93)
Recreational Vehicle Tax	135.70	117.40	132.00	(14.60)
Commercial Vehicle Tax	265.00	404.14	324.00	80.14
16/20 Motor Vehicle Tax	303.95	163.72	-	163.72
Total Receipts	93,346.82	90,995.11	$ 90,932.00	$ 63.11
Expenditures				
Community Service Operations	96,000.00	98,500.00	$ 98,500.00	$ -
Total Expenditures	96,000.00	98,500.00	$ 98,500.00	$ -
Receipts Over (Under) Expenditures	(2,653.18)	(7,504.89)		
Unencumbered Cash, Beginning	26,381.78	23,728.60		
Unencumbered Cash, Ending	$ 23,728.60	$ 16,223.71		

UNIFIED SCHOOL DISTRICT #413
Chanute, Kansas
TITLE I - LOW INCOME ESEA FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Fiscal Year Ended June 30, 2023
(With Comparative Actual Amounts for the Year Ended June 30, 2022)

	Prior Year Actual	Current Year Actual
Receipts		
Federal Sources		
Federal Grants	$ 519,656.00	$ 508,200.00
Total Receipts	519,656.00	508,200.00
Expenditures		
Instruction	500,572.01	494,548.59
Support Services		
Student Support	8,593.98	8,596.68
General Adminstration	10,000.00	7,500.00
Total Expenditures	519,165.99	510,645.27
Receipts Over (Under) Expenditures	490.01	(2,445.27)
Unencumbered Cash, Beginning	2,029.54	2,519.55
Unencumbered Cash, Ending	$ 2,519.55	$ 74.28

UNIFIED SCHOOL DISTRICT #413
Chanute, Kansas
TITLE II - IMPROVING TEACHER QUALITY FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Fiscal Year Ended June 30, 2023
(With Comparative Actual Amounts for the Year Ended June 30, 2022)

	Prior Year Actual	Current Year Actual
Receipts		
Federal Sources		
Federal Grants	$ 72,329.00	$ 71,701.00
Total Receipts	72,329.00	71,701.00
Expenditures		
Instruction	40,304.98	48,638.69
Support Services		
Student Support	32,024.02	7,744.05
Instructional Support Staff	-	78.97
General Administration	-	15,074.29
Total Expenditures	72,329.00	71,536.00
Receipts Over (Under) Expenditures	-	165.00
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ 165.00

UNIFIED SCHOOL DISTRICT #413
Chanute, Kansas
TITLE FUNDS- PRIVATE SCHOOL FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Fiscal Year Ended June 30, 2023
(With Comparative Actual Amounts for the Year Ended June 30, 2022)

	Prior Year Actual	Current Year Actual
Receipts		
Local Sources		
Miscellaneous Receipts	$ -	$ 2,871.08
Total Receipts	-	2,871.08
Expenditures		
Instruction	-	-
Total Expenditures	-	-
Receipts Over (Under) Expenditures	-	2,871.08
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ 2,871.08

UNIFIED SCHOOL DISTRICT #413
Chanute, Kansas
EDUCATION HOMELESS CHILDREN/YOUTH FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Fiscal Year Ended June 30, 2023
(With Comparative Actual Amounts for the Year Ended June 30, 2022)

	Prior Year Actual	Current Year Actual
Receipts		
Federal Sources		
Federal Grants	$ -	$ 13,544.00
Total Receipts	-	13,544.00
Expenditures		
Support Services		
Student Support	-	6,361.84
Total Expenditures	-	6,361.84
Receipts Over (Under) Expenditures	-	7,182.16
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ 7,182.16

UNIFIED SCHOOL DISTRICT #413
Chanute, Kansas
KANSAS PRE-SCHOOL FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Fiscal Year Ended June 30, 2023
(With Comparative Actual Amounts for the Year Ended June 30, 2022)

	Prior Year Actual	Current Year Actual
Receipts		
Federal Sources		
Federal Grants	$ 3,218.92	$ 19,031.08
Total Receipts	3,218.92	19,031.08
Expenditures		
Instruction	18,470.00	-
Support Services		
Student Support	3,780.00	-
Total Expenditures	22,250.00	-
Receipts Over (Under) Expenditures	(19,031.08)	19,031.08
Unencumbered Cash, Beginning	-	(19,031.08)
Unencumbered Cash, Ending	$ (19,031.08)	$ -

UNIFIED SCHOOL DISTRICT #413
Chanute, Kansas
JUMP START PROGRAM FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Fiscal Year Ended June 30, 2023
(With Comparative Actual Amounts for the Year Ended June 30, 2022)

	Prior Year Actual	Current Year Actual
Receipts		
Local Sources		
Donations	$ 10,000.00	$ -
Total Receipts	10,000.00	-
Expenditures		
Instruction	10,000.00	-
Total Expenditures	10,000.00	-
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ -

UNIFIED SCHOOL DISTRICT #413
Chanute, Kansas
KDHE-ELC K-12 FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Fiscal Year Ended June 30, 2023
(With Comparative Actual Amounts for the Year Ended June 30, 2022)

	Prior Year Actual	Current Year Actual
Receipts		
Federal Sources		
Federal Grants	$ 40,196.00	$ 99,489.79
Total Receipts	40,196.00	99,489.79
Expenditures		
Instruction	60,688.21	-
Support Services		
Student Support Services	-	791,183.12
Total Expenditures	60,688.21	791,183.12
Receipts Over (Under) Expenditures	(20,492.21)	(691,693.33)
Unencumbered Cash, Beginning	-	(20,492.21)
Unencumbered Cash, Ending	$ (20,492.21)	$ (712,185.54)

UNIFIED SCHOOL DISTRICT #413
Chanute, Kansas
IDL SERVICES FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Fiscal Year Ended June 30, 2023
(With Comparative Actual Amounts for the Year Ended June 30, 2022)

	Prior Year Actual	Current Year Actual
Receipts		
Local Sources		
Other	$ 3,150.00	$ 2,550.00
Operating Transfer from		
General Fund	645.08	-
Total Receipts	3,795.08	2,550.00
Expenditures		
Instruction	2,591.06	2,579.63
Total Expenditures	2,591.06	2,579.63
Receipts Over (Under) Expenditures	1,204.02	(29.63)
Unencumbered Cash, Beginning	(645.08)	558.94
Unencumbered Cash, Ending	$ 558.94	$ 529.31

UNIFIED SCHOOL DISTRICT #413
Chanute, Kansas
TITLE IVA STUDENT SUPPORT AND ACADEMIC ENRICHMENT FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Fiscal Year Ended June 30, 2023
(With Comparative Actual Amounts for the Year Ended June 30, 2022)

	Prior Year Actual	Current Year Actual
Receipts		
Federal Sources		
Federal Grant	$ 35,339.00	$ 35,815.00
Total Receipts	35,339.00	35,815.00
Expenditures		
Instruction	25,913.96	34,624.76
Support Services		
Student Support	9,425.04	-
Operations & Maintenance	-	1,000.00
Total Expenditures	35,339.00	35,624.76
Receipts Over (Under) Expenditures	-	190.24
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ 190.24

UNIFIED SCHOOL DISTRICT #413
Chanute, Kansas
EMINTS GRANT FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Fiscal Year Ended June 30, 2023
(With Comparative Actual Amounts for the Year Ended June 30, 2022)

	Prior Year Actual	Current Year Actual
Receipts		
Federal Sources		
Federal Grant	$ 11,138.86	$ -
Total Receipts	11,138.86	-
Expenditures		
Instruction	-	1,800.15
Support Services		
Instructional Support	362.44	-
Total Expenditures	362.44	1,800.15
Receipts Over (Under) Expenditures	10,776.42	(1,800.15)
Unencumbered Cash, Beginning	(8,976.27)	1,800.15
Unencumbered Cash, Ending	$ 1,800.15	$ -

UNIFIED SCHOOL DISTRICT #413
Chanute, Kansas
KANSAS PRE-K PILOT GRANT FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Fiscal Year Ended June 30, 2023
(With Comparative Actual Amounts for the Year Ended June 30, 2022)

	Prior Year Actual	Current Year Actual
Receipts		
State Sources		
State Grant	$ 37,500.00	$ -
Federal Sources		
Federal Grant	46,525.00	75,000.00
Total Receipts	84,025.00	75,000.00
Expenditures		
Instruction	-	75,000.00
Support Services		
Food Services	75,000.00	-
Total Expenditures	75,000.00	75,000.00
Receipts Over (Under) Expenditures	9,025.00	-
Unencumbered Cash, Beginning	(9,024.70)	0.30
Unencumbered Cash, Ending	$ 0.30	$ 0.30

UNIFIED SCHOOL DISTRICT #413
Chanute, Kansas
ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Fiscal Year Ended June 30, 2023
(With Comparative Actual Amounts for the Year Ended June 30, 2022)

	Prior Year Actual	Current Year Actual
Receipts		
Federal Sources		
Federal Aid	$ -	$ -
Total Receipts	-	-
Expenditures		
Support Services		
Student Support	(56,062.54)	-
Total Expenditures	(56,062.54)	-
Receipts Over (Under) Expenditures	56,062.54	-
Unencumbered Cash, Beginning	(56,062.54)	-
Unencumbered Cash, Ending	$ -	$ -

UNIFIED SCHOOL DISTRICT #413
Chanute, Kansas
ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF II FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Fiscal Year Ended June 30, 2023
(With Comparative Actual Amounts for the Year Ended June 30, 2022)

	Prior Year Actual	Current Year Actual
Receipts		
Federal Sources		
Federal Aid	$ 1,030,801.00	$ 430,323.00
Total Receipts	1,030,801.00	430,323.00
Expenditures		
Instruction	258,698.41	101,834.70
Support Services		
Student Support	105,504.65	45,051.91
Health Services	41,990.79	53,924.27
Operation/ Maintenance	162,810.15	29,930.00
Food		
Service Operations	13,029.95	5,941.07
Operation/ Maintenance	734,330.00	59,610.00
	-	
Total Expenditures	1,316,363.95	296,291.95
Receipts Over (Under) Expenditures	(285,562.95)	134,031.05
Unencumbered Cash, Beginning	-	(285,562.95)
Unencumbered Cash, Ending	$ (285,562.95)	$ (151,531.90)

UNIFIED SCHOOL DISTRICT #413
Chanute, Kansas
ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF III FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Fiscal Year Ended June 30, 2023
(With Comparative Actual Amounts for the Year Ended June 30, 2022)

	Prior Year Actual	Current Year Actual
Receipts		
Federal Sources		
Federal Grant	$ 39,091.00	$ 3,432,613.00
Total Receipts	39,091.00	3,432,613.00
Expenditures		
Instruction	65,598.99	172,867.02
Support Services	14,461.22	-
Student Support	96,000.00	5,127.86
Instructional Support	2,000,256.00	238,541.63
Building Improvements	-	1,045,652.00
Total Expenditures	2,176,316.21	1,462,188.51
Receipts Over (Under) Expenditures	(2,137,225.21)	1,970,424.49
Unencumbered Cash, Beginning	-	(2,137,225.21)
Unencumbered Cash, Ending	$ (2,137,225.21)	$ (166,800.72)

UNIFIED SCHOOL DISTRICT #413
Chanute, Kansas
MHIT GRANT FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Fiscal Year Ended June 30, 2023
(With Comparative Actual Amounts for the Year Ended June 30, 2022)

	Prior Year Actual	Current Year Actual
Receipts		
Local Sources		
Other	$ 14,049.10	$ -
State Sources		
State Aid	68,037.00	68,537.00
Total Receipts	82,086.10	68,537.00
Expenditures		
Instruction	82,086.10	-
Support Services		
Student Support Services	-	68,537.00
Total Expenditures	82,086.10	68,537.00
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ -

UNIFIED SCHOOL DISTRICT #413
Chanute, Kansas
21ST CENTURY FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Fiscal Year Ended June 30, 2023
(With Comparative Actual Amounts for the Year Ended June 30, 2022)

	Prior Year Actual	Current Year Actual
Receipts		
Federal Sources		
Federal Grant	$ 102,000.00	$ -
Total Receipts	102,000.00	-
Expenditures		
Instruction	13,814.99	65,172.09
Support Services		
Food Services	23,012.92	-
Total Expenditures	36,827.91	65,172.09
Receipts Over (Under) Expenditures	65,172.09	(65,172.09)
Unencumbered Cash, Beginning	-	65,172.09
Unencumbered Cash, Ending	$ 65,172.09	$ -

UNIFIED SCHOOL DISTRICT #413
Chanute, Kansas
PLTW GRANT FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Fiscal Year Ended June 30, 2023
(With Comparative Actual Amounts for the Year Ended June 30, 2022)

	Prior Year Actual	Current Year Actual
Receipts		
Local Sources		
Other	$ 10,000.00	$ -
State Sources		
State Aid	15,000.00	10,000.00
	-	
Total Receipts	25,000.00	10,000.00
Expenditures		
Instruction	21,828.12	6,771.88
Support Services		
Food Services	3,200.00	-
Instruction Support Staff	-	3,200.00
Total Expenditures	25,028.12	9,971.88
Receipts Over (Under) Expenditures	(28.12)	28.12
Unencumbered Cash, Beginning	-	(28.12)
Unencumbered Cash, Ending	$ (28.12)	$ -

UNIFIED SCHOOL DISTRICT #413
Chanute, Kansas
HEALTHY KANSAS SCHOOLS GRANT FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Fiscal Year Ended June 30, 2023
(With Comparative Actual Amounts for the Year Ended June 30, 2022)

	Prior Year Actual	Current Year Actual
Receipts		
State Sources		
State Grants	$ -	$ -
Total Receipts	-	-
Expenditures		
Instruction	1,559.11	-
Total Expenditures	1,559.11	-
Receipts Over (Under) Expenditures	(1,559.11)	-
Unencumbered Cash, Beginning	1,559.11	-
Unencumbered Cash, Ending	$ -	$ -

UNIFIED SCHOOL DISTRICT #413
Chanute, Kansas
FOUNDATION GRANTS FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Fiscal Year Ended June 30, 2023
(With Comparative Actual Amounts for the Year Ended June 30, 2022)

	Prior Year Actual	Current Year Actual
Receipts		
Local Sources		
Donations	$ -	$ 4,617.55
Total Receipts	-	4,617.55
Expenditures		
Instruction	225.27	4,055.42
Total Expenditures	225.27	4,055.42
Receipts Over (Under) Expenditures	(225.27)	562.13
Unencumbered Cash, Beginning	(1,005.77)	(1,231.04)
Unencumbered Cash, Ending	$ (1,231.04)	$ (668.91)

UNIFIED SCHOOL DISTRICT #413
Chanute, Kansas
BOND AND INTEREST FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2023
(With Comparative Actual Amounts for the Year Ended June 30, 2022)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Local Sources				
Ad Valorem Tax	$ 904,361.07	$ 972,813.23	$ 980,841.00	$ (8,027.77)
Delinquent Tax	55,649.58	32,028.61	9,716.00	22,312.61
Bond Proceeds	53.07	-	-	-
County Sources				
Motor Vehicle Tax	139,666.49	124,026.92	141,321.00	(17,294.08)
Recreational Vehicle Tax	1,701.58	1,445.36	1,688.00	(242.64)
Commercial Vehicle Tax	3,596.00	4,718.04	4,161.00	557.04
16/20 Motor Vehicle Tax	4,173.85	2,214.23	-	2,214.23
In Lieu of Taxes	-	-	-	-
State Sources				
State Aid	1,741,699.00	2,019,385.00	2,185,563.00	(166,178.00)
Total Receipts	2,850,900.64	3,156,631.39	$ 3,323,290.00	$ (166,658.61)
Expenditures				
Debt Service				
Principal	1,870,000.00	2,415,000.00	$ 2,415,000.00	$ -
Bond Fees	-	-	10.00	(10.00)
Interest	796,256.13	847,035.00	847,035.00	-
Total Expenditures	2,666,256.13	3,262,035.00	$ 3,262,045.00	$ (10.00)
Receipts Over (Under) Expenditures	184,644.51	(105,403.61)		
Unencumbered Cash, Beginning	2,366,474.46	2,551,118.97		
Unencumbered Cash, Ending	$ 2,551,118.97	$ 2,445,715.36		

UNIFIED SCHOOL DISTRICT #413
Chanute, Kansas
SCHOOL NURSE- NEEDY FAMILY FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Fiscal Year Ended June 30, 2023
(With Comparative Actual Amounts for the Year Ended June 30, 2022)

	Prior Year Actual	Current Year Actual
Receipts		
Local Sources		
Donations	$ 3,062.30	$ 1,000.00
Total Receipts	3,062.30	1,000.00
Expenditures		
Instruction	1,626.21	1,084.66
Total Expenditures	1,626.21	1,084.66
Receipts Over (Under) Expenditures	1,436.09	(84.66)
Unencumbered Cash, Beginning	1,472.09	2,908.18
Unencumbered Cash, Ending	$ 2,908.18	$ 2,823.52

UNIFIED SCHOOL DISTRICT #413
Chanute, Kansas
SNYDER LIBRARY FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Fiscal Year Ended June 30, 2023
(With Comparative Actual Amounts for the Year Ended June 30, 2022)

	Prior Year Actual	Current Year Actual
Receipts		
Local Sources		
Miscellaneous	$ 15.00	$ -
Total Receipts	15.00	-
Expenditures		
Support Services		
Other	60.00	-
Total Expenditures	60.00	-
Receipts Over (Under) Expenditures	(45.00)	-
Unencumbered Cash, Beginning	45.00	-
Unencumbered Cash, Ending	$ -	$ -

UNIFIED SCHOOL DISTRICT #413
Chanute, 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				
Health Insurance	$ 414.79	$ 48,865.89	$ 48,952.45	$ 328.23
District Petty Cash	2,590.06	10,283.65	10,683.69	2,190.02
CNB Flexible Spending	-	66,527.86	45,747.16	20,780.70
Easy School Pay Fees Beg	-	9,572.38	9,572.38	-
Ozarks Coca-Cola Contract Fund	(9,633.40)	1,037.95	1,250.00	(9,845.45)
Sales Tax				
Middle School	3.93	2,337.26	2,339.39	1.80
High School	3,078.93	14,912.15	17,730.49	260.59
Student Organizations				
Middle School				
Music Club	502.74	4,912.15	2,674.90	2,739.99
Journalism	2.61	7,085.66	7,073.40	14.87
Library	117.08	20.00	-	137.08
Office	20.34	681.24	698.39	3.19
Special Ed Club	12.26	-	-	12.26
Student Council	263.90	365.76	553.29	76.37
Students	1,056.28	17,367.63	17,207.14	1,216.77
Teacher's Fund	5.25	574.16	566.38	13.03
FCCLA	63.05	586.08	618.19	30.94
KAYS	2.44	491.78	353.88	140.34
Boosters	5.66	-	-	5.66
HOSA	185.49	3,057.00	2,715.00	527.49
FCA	70.00	-	-	70.00
High School				
Art	5.00	-	-	5.00
At Risk	15.64	-	-	15.64
Band	3,417.31	2,253.33	2,789.85	2,880.79
Chess Club	803.90	3,160.76	3,192.61	772.05
Chorus	117.61	416.50	381.50	152.61
Class of 22	614.77	-	614.77	-
Class of 23	1,551.89	972.87	1,551.89	972.87
Class of 24	-	16,783.27	16,320.36	462.91
Debate	776.16	980.49	1,431.05	325.60
Musical	3,185.47	2,910.13	816.50	5,279.10
Drama	2,732.59	7,662.55	7,178.47	3,216.67
Comet Creations	2,331.80	5,142.64	6,957.02	517.42

UNIFIED SCHOOL DISTRICT #413
Chanute, 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				
High School (Continued)				
Spotlight A Comet	$ 110.04	$ -	$ 110.04	$ -
FBLA	3,060.75	8,517.71	7,344.28	4,234.18
FCA	431.55	-	-	431.55
FCCLA	2,094.27	2,354.07	3,900.30	548.04
FFA	8,811.56	54,812.89	58,637.72	4,986.73
Culinary	1,946.60	225.00	1,097.96	1,073.64
Kay	571.65	968.61	103.22	1,437.04
HOSA	1,763.45	4,182.51	4,402.82	1,543.14
Horiculture	1,108.21	1,621.00	1,521.94	1,207.27
Ag Welding	-	1,135.00	412.23	722.77
Leadership - Student Gov't	8,975.93	14,882.49	14,945.82	8,912.60
Leadership	106.40	-	-	106.40
Leadership Crew	19.33	-	19.33	-
Library	1,418.92	1,206.59	1,447.72	1,177.79
Lost Textbooks	223.74	457.00	667.74	13.00
Newspaper	1,168.53	11.95	-	1,180.48
NHS	476.07	330.00	465.83	340.24
Concurrent Fees	1,590.00	8,717.55	10,300.00	7.55
Office Scholarship	22.78	-	22.78	0.00
Pep/Blue Crew	75.00	19.33		94.33
Scholarship Bowl	653.04	180.00	107.70	725.34
TSA	206.50	389.49	554.40	41.59
Spanish Club	1,778.35	-	-	1,778.35
Green Team	132.78	-	-	132.78
Special Education	46.13	-	-	46.13
Spirit Club	1,333.93	7,111.55	5,706.98	2,738.50
Student Planner - Agenda	166.53	331.50	185.00	313.03
Weight Lifting	309.35	-	-	309.35
Totals	$ 52,914.94	$ 336,415.38	$ 321,923.96	$ 67,406.36

Schedule 4

UNIFIED SCHOOL DISTRICT #413
Chanute, 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	$ 297.73	$ 14,519.23	$ 13,141.83	$ 1,675.13	$ -	$ 1,675.13
High School	52,075.62	137,297.50	139,769.37	49,603.75	-	49,603.75
Sub-Total Gate Receipts	52,373.35	151,816.73	152,911.20	51,278.88	-	51,278.88
School Projects						
Middle School						
F&CS	6.59	-	-	6.59	-	6.59
High School						
Year Book	5,796.49	14,256.74	16,082.09	3,971.14	-	3,971.14
Concessions and Vending	4,020.18	24,835.66	23,192.26	5,663.58	-	5,663.58
Sub-Total Special Projects	9,823.26	39,092.40	39,274.35	9,641.31	-	9,641.31
Total District Activity Funds	$ 62,196.61	$ 190,909.13	$ 192,185.55	$ 60,920.19	$ -	$ 60,920.19

UNIFIED SCHOOL DISTRICT #413
Chanute, 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	Provided to Sub Recipients	Cash Receipts	Disbursements/ Expenditures
U.S. DEPARTMENT OF EDUCATION					
Passed through the Kansas Department of Education					
Title I Grant to Local Educational Agencies	DO413	84.010	$ -	$ 508,200.00	$ 508,125.72
Vocational Education - Basic Grants to States - Program Imp.	DO413	84.048	-	32,847.00	32,847.00
Academic Enrichment	DO413	84.424	-	35,815.00	35,624.76
Elementary and Secondary School Emergency Relief - COVID -19	DO413	84.425	-	3,951,480.00	1,839,842.30
Improving Teacher Quality State Grants	DO413	84.367	-	71,701.00	71,536.00
Passed through the Curators of the University of Missouri					
Supporting Effective Educator Development	C00063283-8	84.423	-	-	1,800.15
Total U.S. Department of Education			-	4,600,043.00	2,489,775.93
U.S. DEPARTMENT OF AGRICULTURE					
Passed through the Kansas Department of Education					
Child USDA Nutrition Cluster:					
School Breakfast	DO413	10.553	-	242,213.50	242,213.50
National School Lunch Program	DO413	10.555	-	642,034.61	642,034.61
Summer Food Service Program for Children	DO413	10.559	-	164,789.61	164,789.61
Fresh Fruits and Vegetables	DO413	10.582	-	47,332.54	47,332.54
	Total Child USDA Nutrition Cluster:		-	1,096,370.26	1,096,370.26
Child and Adult Care Food Program	DO413	10.558	-	20,255.74	20,255.74
Total U.S. Department of Agriculture			-	1,116,626.00	1,116,626.00
US DEPARTMENT OF HEALTH AND HUMAN SERVICES					
Passed through the Kansas Department of Education					
KDHE Testing Grant - COVID-19	DO413	93.323	-	99,489.79	791,183.12
Kansas Preschool Development Grant	DO413	93.434	-	19,031.08	-
Total U.S. Department of Health and Human Services			-	118,520.87	791,183.12
TOTAL FEDERAL AWARDS			$ -	$ 5,835,189.87	$ 4,397,585.05

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 #413 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 #413
Chanute, 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 the Unified School District #413, Chanute, 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 #413's basic financial statement, and have issued our report thereon dated January 3, 2024.

Report on Internal Control over Financial Reporting
In planning and performing our audit of the financial statement, we considered Unified School District #413'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 opinion on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of Unified School District #413's internal control. Accordingly, we do not express an opinion on the effectiveness of Unified School District #413's internal control.

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses 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 #413's financial statement 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 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 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
January 3, 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 #413
Chanute, Kansas

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Unified School District #413'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 #413's major federal programs for the year ended June 30, 2023. Unified School District #413's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, Unified School District #413 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* 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 #413 and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of Unified School District #413's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to Unified School District #413'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 #413'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 #413'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 #413'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 #413'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 #413's internal control over compliance. Accordingly, no such opinion is expressed.

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

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

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given 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 weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

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

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



JARRED, GILMORE & PHILLIPS, PA
Certified Public Accountants

Chanute, Kansas
January 3, 2024

UNIFIED SCHOOL DISTRICT #413
Chanute, Kansas

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

I. SUMMARY OF AUDITOR'S RESULTS

Financial Statement:
The auditor's report expresses an adverse opinion on the basic financial statement of Unified School District #413 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?	____ Yes	X	No
Significant deficiencies 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?	____ Yes	X	No
Significant deficiencies identified?	____ Yes	X	None Reported

The auditor's report on compliance for the major federal award programs for Unified School District #413 expresses an unmodified opinion.

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

Identification of major programs:

U.S. DEPARTMENT OF EDUCATION	
Title I Grant to Local Educational Agencies	CFDA No. 84.010
Elementary and Secondary School Emergency Relief-COVID-19	CFDA No. 84.425
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES	
KDHE Testing Grant-COVID-19	CFDA No. 93.323

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

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

II. FINANCIAL STATEMENT FINDINGS

None

III. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

None

UNIFIED SCHOOL DISTRICT #413
Chanute, Kansas

Summary Schedule of Prior Audit Findings
For the Year Ended June 30, 2023

None