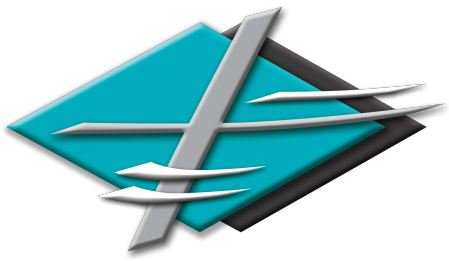
UNIFIED SCHOOL DISTRICT NUMBER 436
CANEY, KANSAS

FINANCIAL STATEMENT

FISCAL YEAR ENDED JUNE 30, 2023



LOYD GROUP, LLC

Certified Public Accountants

Unified School District Number 436
Caney, Kansas

For the Fiscal Year Ended June 30, 2023

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Unified School District Number 436
Caney, Kansas

For the Fiscal Year Ended June 30, 2023

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Unified School District Number 436
Caney, Kansas

For the Fiscal Year Ended June 30, 2023

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INDEPENDENT AUDITOR'S REPORT

Board of Education
Unified School District 436
Caney, KS 67333

Adverse and Unmodified Opinions

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Unified School District Number 436, Kansas (District), a Municipal Financial Reporting Entity, as of and for the year ended June 30, 2023, and the related notes to the financial statement.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the Basis for Adverse and Unmodified Opinions section of our report, the accompanying financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the District as of June 30, 2023, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the District as of June 30, 2023, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

Basis for Adverse and Unmodified Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS), the *Kansas Municipal Audit and Accounting Guide* and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statement section of our report. We are required to be independent of the District, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our adverse and unmodified audit opinions.

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

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

Other Matter

The prior year's financial statement for the year ended June 30, 2022, was audited by another auditor, who expressed an unmodified opinion on regulatory basis of accounting, on September 14, 2022.

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, individual fund schedules of regulatory basis receipts and expenditures—actual and budget, schedule of regulatory basis receipts and disbursements—agency funds, schedules of regulatory basis receipts, expenditures and unencumbered cash—district activity funds (Schedules 1, 2, 3 and 4 as listed in the table of contents) are presented for purposes of additional analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying

accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 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.

Another auditor previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of Unified School District Number 436 as of and for the year ended June 30, 2022 (not presented herein), and have issued their report thereon dated September 14, 2022, which contained an unmodified opinion on the basic financial statement. The 2022 basic financial statement and their accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link https://admin.ks.gov/offices/oar/municipalservices. The 2022 actual column (2022 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures—actual and budget for the year ended June 30, 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.

Our audit was conducted for the purpose of forming an opinion on the financial statement of Unified School District Number 436, Kansas. 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 also not a required part of the basic financial statement. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated, in all material respects, in relation to the basic financial statement as a whole, 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 December 1, 2023, on our consideration of Unified School District Number 436'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 Unified School District Number 436'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 Number 436's internal control over financial reporting and compliance.

Loyd Group, LLC

Loyd Group, LLC
Galva, KS
December 1, 2023

Unified School District Number 436
Caney, Kansas

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH
Regulatory Basis
For the Year Ended June 30, 2023

	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
GENERAL FUNDS:							
General Fund	$ -	$ -	$ 6,435,946	$ 6,435,916	$ 30	$ 47,797	$ 47,827
Supplemental General Fund	84,860	164	2,233,672	2,147,680	171,016	9,773	180,789
					-		
SPECIAL PURPOSE FUNDS:					-		
At Risk (4 Yr Old) Fund	60,237	-	97,975	93,380	64,832	-	64,832
At Risk (K-12) Fund	202,298	-	940,875	878,510	264,663	-	264,663
Bilingual Education Fund	10,479	-	2,148	1,431	11,196	-	11,196
Virtual Education Fund	32,753	-	-	-	32,753	-	32,753
Capital Outlay Fund	767,529	-	832,381	1,442,495	157,415	790,000	947,415
Driver Training Fund	30,577	-	6,580	9,981	27,176	-	27,176
Food Service Fund	117,996	-	554,409	546,811	125,594	3,194	128,788
Professional Development Fund	39,811	-	68,663	67,947	40,527	-	40,527
Parent Education Fund	10,379	-	-	-	10,379	-	10,379
Special Education Fund	229,410	-	1,033,879	1,005,261	258,028	-	258,028
Career and Postsecondary Education Fund	171,321	-	211,365	212,474	170,212	-	170,212
KPERS Special Retirement Contribution Fund	-	-	768,623	768,623	-	-	-
Carl Perkins Fund	4,060	-	-	-	4,060	-	4,060
Contingency Reserve Fund	298,765	-	1,856	1,856	298,765	-	298,765
Small Grants Fund	116,355	-	45,574	68,392	93,537	5,222	98,759
Recreation Commission Fund	294	-	169,419	152,080	17,633	-	17,633
Recreation Commission Employee Benefit Fund	1,150	-	20,723	19,780	2,093	-	2,093
Indian Education Fund	(8,267)	-	57,920	49,653	-	15,260	15,260
Bond Construction Fund	540	-	-	-	540	-	540
21st Century Grant Fund	(18,947)	-	138,076	119,129	-	17,705	17,705
ACES Program Fund	2,763	-	13,615	4,679	11,699	31	11,730
Textbook/Student Material Revolving Fund	24,421	-	7,896	17,534	14,783	-	14,783
Elementary and Secondary School Emergency Relief Fund	(20)	-	-	(20)	-	-	-
Elementary and Secondary School Emergency Relief II Fund	(2,797)	-	173,552	199,899	(29,144)	7,719	(21,425)
Elementary and Secondary School Emergency Relief III Fund	-		374,732	402,862	(28,130)	-	(28,130)
Title I Fund	(62,260)	-	254,603	192,343	-	-	-
Title II-A Teacher Quality Fund	-	-	32,200	32,200	-	-	-
Gate Receipts	42,013	-	89,319	74,801	56,531	-	56,531
School Projects	503	-	170,839	156,923	14,419	-	14,419
							-
TRUST FUND:							-
J.R. Brown Scholarship Fund	13,108	-	43	1,015	12,136	-	12,136
Samuel B. & Hattie Woods Scholarship Fund	6,478	-	30	515	5,993	-	5,993
							-
BOND AND INTEREST FUND:							-
Bond and Interest Fund	505,341	-	573,897	466,751	612,487	-	612,487
Total Reporting Entity (Excluding Agency Funds)	$ 2,681,150	$ 164	$ 15,310,810	$ 15,570,901	$ 2,421,223	$ 896,701	$ 3,317,924

COMPOSITION OF CASH:	
Board Checking	$ 3,225,344
Board Petty Cash	1,000
Activity Fund Checking	212,715
Activity Fund Petty Cash	2,500
Scholarship Funds	18,129
Total Cash	3,459,688
Agency Funds per Schedule 3	(141,764)
Total Reporting Entity (Excluding Agency Funds)	$ 3,317,924

UNIFIED SCHOOL DISTRICT NUMBER 436

CANEY, KANSAS

NOTES TO THE FINANCIAL STATEMENT

For the Year Ended June 30, 2023

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

(a) Municipal Financial Reporting Entity

Unified School District Number 436 (the "District") is a municipal corporation governed by an elected seven-member board. This financial statement presents Unified School District Number 436 (the District), a municipality.

(b) Regulatory Basis Fund Types

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

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

Bond 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.

Capital Project Fund—used to account for the debt proceeds and other financial resources to be used for the acquisition or construction of major capital facilities or equipment.

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, county treasurer tax collection accounts, etc.).

(c) Basis of Accounting

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

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT.)

(d) 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 budget for the succeeding calendar year on or before August 1st.

2) Publication in local newspaper on or before August 5th of the proposed budget and notice of public hearing on the budget.

3) Public hearing on or before August 15th, but at least ten days after publication of notice of hearing.

4) Adoption of the final budget on or before August 25th.

If the municipality is holding a revenue neutral rate hearing, the budget timeline for adoption of the final budget has been adjusted to on or before September 20th. The municipality did hold a revenue neutral rate hearing for 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. There were no such budget amendments for this year.

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

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

A legal operating budget is not required for the Capital Projects Fund, Trust Fund, Agency Fund, or the following Special Purpose Funds: Carl Perkins, Contingency Reserve, Small Grants, Indian Education, Bond Construction, 21st Century Grant, ACES Program, Textbook/Student Materials Revolving, ESSER I, ESSER II, ESSER III, Title I, Title II-A, School Projects, and Gate Receipts.

Spending in funds which are not subject to the legal annual operating budget requirements 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

Kansas municipalities are subject to the cash-basis law as stated in Kansas Statute 10-1113. The Indian Education Fund, 21st Century Grant Fund, ESSER I, ESSER II and Title I Fund had a negative cash balance as of June 30, 2022. The ESSER II and ESSER III Funds, have a negative unencumbered cash balance at June 30, 2023, which is allowable under Kansas Statute 12-1663. These funds will be reimbursed in the following fiscal year from federal grant programs.

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 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 policies that would further limit investment choices. The rating of the District's investments is noted above.

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. At June 30, 2023, the District held 100% of their investments in Heartland Tri-State Bank.

Custodial credit risk – deposits. Custodial credit risk is the risk that in the event of 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 June 30, 2023, the carrying amount of the District's deposits, including certificates of deposit, was $3,459,688 and the bank balance was $4,428,437. The bank balance was held by one bank resulting in a concentration of credit risk. Of the bank balance, $484,122 was covered by federal depository insurance and $3,944,315 was collaterized with securities held by the pledging financial institutions' agents in the District's name.

Custodial credit risk – investments. For an investment, this is the risk that, in the event of failure of the issuer or counterparty, the District will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured.

4. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS

(a) 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 this financial statement.

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

(b) 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.

4. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS (CONT.)

(c) Compensated Absences

District classified personnel are eligible for personal and sick leave benefits in varying amounts depending upon the classification of the employee. Twelve month employees earn vacation. Upon separation from the District, unused vacation leave is eligible to be paid to employees according to District policy as stated in District handbooks and the negotiated agreement. Sick leave is paid out at retirement. Personal Days are paid out each year in June. Certified employees have discretionary leave and are only paid out upon retirement or yearly in June per the policy.

Unused vacation must be used by December 30th of the following fiscal year, or the benefit lapses. The superintendent, however, gets paid for 7 unused vacation days.

(d) Termination Benefits

The District provides an early retirement program for certain eligible employees. Certified employees are eligible if they (a) are a full time employee of the District; (b) have ten or more years of employment with the District; (c) are not more than 65 years of age; and (d) are eligible for KPERS retirement on or before July 31st of the last active year of teaching for the District. Classified employees are eligible if they (a) have ten or more years of employment with the District; (b) are working 17.5 or more hours per week; (c) are not more than 65 years of age; and (d) are eligible for KPERS retirement on or before July 31st of the last active year of employment with the District.

Payments to retired employees under this plan were $12,667 for the year ended June 30, 2023.

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	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
General Obligation Bonds:									
Series 2018	3.00%	2018	$ 4,000,000	2024	$ 980,000	$ -	$ 315,000	$ 665,000	$ 24,675
Refunding 2021	1.75%	2021	2,540,000	2029	2,540,000	-	95,000	2,445,000	32,075
Total General Obligation Bonds					3,520,000	-	410,000	3,110,000	56,750
Capital Leases:									
Pitney Bowes Lease	0.00%	2023	16,522	2028	-	16,522	2,478	14,044	-
Total Capital Leases					-	16,522	2,478	14,044	-
Total Contractual Indebtedness					$ 3,520,000	$ 16,522	$ 412,478	$ 3,124,044	$ 56,750

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

Debt Issue	2024	2025	2026	2027	2028	2029-2031	Total
Principal:							
General Obligation Bonds:							
Series 2018	$ 325,000	$ 340,000	$ -	$ -	$ -	$ -	$ 665,000
Refunding 2021	105,000	100,000	455,000	465,000	475,000	845,000	2,445,000
Total General Obligation Bonds	430,000	440,000	455,000	465,000	475,000	845,000	3,110,000
Capital Leases:							
Pitney Bowes Lease	3,304	3,304	3,305	3,305	826	-	14,044
Total Capital Leases	3,304	3,304	3,305	3,305	826	-	14,044
Total Principal	433,304	443,304	458,305	468,305	475,826	845,000	3,124,044
Interest:							
General Obligation Bonds:							
Series 2018	15,075	5,100	-	-	-	-	20,175
Refunding 2021	31,662	31,045	28,327	23,124	16,987	13,067	144,212
Total General Obligation Bonds	46,737	36,145	28,327	23,124	16,987	13,067	164,387
Capital Leases:							
Pitney Bowes Lease	-	-	-	-	-	-	-
Total Capital Leases	-	-	-	-	-	-	-
Total Interest	46,737	36,145	28,327	23,124	16,987	13,067	164,387
Total Principal and Interest	$ 480,041	$ 479,449	$ 486,632	$ 491,429	$ 492,813	$ 858,067	$ 3,288,431

6. INTERFUND TRANSFERS

Operating transfers were as follows:

From	To	Statutory Authority	Amount
General Fund	At Risk (K-12) Fund	K.S.A. 72-5167	$ 712,362
General Fund	Special Education Fund	K.S.A. 72-5167	571,977
General Fund	Food Service Fund	K.S.A. 72-5167	1,088
General Fund	Contingency Reserve Fund	K.S.A. 72-5167	1,856
Supplemental General Fund	At Risk (4 Yr Old) Fund	K.S.A. 72-5413	90,075
Supplemental General Fund	At Risk (K-12) Fund	K.S.A. 72-5413	228,513
Supplemental General Fund	Bilingual Education Fund	K.S.A. 72-5413	2,148
Supplemental General Fund	Special Education Fund	K.S.A. 72-5413	418,194
Supplemental General Fund	Food Service Fund	K.S.A. 72-5414	60,000
Supplemental General Fund	Professional Development Fund	K.S.A. 72-5415	58,351
Supplemental General Fund	Career and Postsecondary Education Fund	K.S.A. 72-5413	186,000
Title II-A Fund	Title I Fund	K.S.A. 72-5413	16,100
			$ 2,346,664

7. CLAIMS AND JUDGMENTS

The District participates in federal and state programs that are fully or partially funded by grants received from other governmental units. Expenditures financed by grants are subject to audit by the appropriate grantor government. If expenditures are disallowed due to noncompliance with grant program regulations, the District may be required to reimburse the grantor government. As of the date of this report, grant expenditures have not been audited, but the District believes that disallowed expenditures, if any, based on subsequent audits will not have a material effect on the individual governmental funds or the overall financial position of the District.

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees and natural disasters. The District has purchased commercial insurance for these potential risks. There have been no significant reductions in insurance coverage from 2022 to 2023, and there were no settlements that exceeded insurance coverage in the past three years.

During the ordinary course of its operations, the District is exposed to various claims, legal actions and complaints. It is of the opinion of the District's management and legal counsel that any current matters are not anticipated to have a material impact on the District.

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 (CONT.)

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 1.00% 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%, respectively, for the fiscal year ended June 30, 2023.

Senate Substitute for House Bill 2052 authorized the delay of $64.1 million in fiscal year 2017 contributions. These contributions were set up as a long-term receivable. Payment is scheduled to be made in a series of twenty annual payments of $6.4 million 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 returned 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 $768,623 for the year ended June 30, 2023.

Net Pension Liability. At June 30, 2023, the District's proportionate share of the collective net pension liability reported by KPERS was $7,127,333. 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 publically available on the website at www.kpers.org or can be obtained as described above.

9. ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF (ESSER) FUNDING

The CARES Act also included Elementary and Secondary School Emergency Relief (ESSER) Funds for K-12 schools. The ESSER grants will provide school districts with emergency relief funds to address the impact COVID-19 has had on elementary and secondary schools. It is being allocated to the Districts in three phases, ESSER I, II, and III. The ESSER I under the Cares Act began in March 2020, the ESSER II under the CRRSA Act began in December 2020, and the ESSER III under the ARP Act began in March 2021. The District was allocated $105,259 for ESSER I, $557,599 for ESSER II, and $1.253.171 for ESSER III. As of June 30, 2023 the District spent all of ESSER I, $412,184 of ESSER II, and $402,862 of ESSER III.

10. SUBSEQUENT EVENTS

Management has evaluated the effects on the financial statements of subsequent events occurring through the date of this report, which is the date at which the financial statement was available to be issued.

UNIFIED SCHOOL DISTRICT NUMBER 436
CANEY, KANSAS

REGULATORY–REQUIRED

SUPPLEMENTARY INFORMATION

FOR THE YEAR ENDED JUNE 30, 2023

Unified School District Number 436
Caney, Kansas

SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
(Budgeted Funds Only)
For the Year Ended June 30, 2023

	Certified Budget	Adjustments to Comply with Legal Max	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
GENERAL FUNDS:						
General Fund	$ 6,529,340	$ (93,394)	$ -	$ 6,435,946	$ 6,435,916	$ (30)
Supplemental General Fund	2,175,059	(27,376)	-	2,147,683	2,147,680	(3)
SPECIAL PURPOSE FUNDS:						
At Risk (4 Yr Old) Fund	120,900	-	-	120,900	93,380	(27,520)
At Risk (K-12) Fund	1,073,779	-	-	1,073,779	878,510	(195,269)
Bilingual Education Fund	13,524	-	-	13,524	1,431	(12,093)
Virtual Education Fund	32,753	-	-	32,753	-	(32,753)
Capital Outlay Fund	1,493,280	-	-	1,493,280	1,442,495	(50,785)
Driver Training Fund	43,177	-	-	43,177	9,981	(33,196)
Food Service Fund	651,954	-	-	651,954	546,811	(105,143)
Professional Development Fund	75,500	-	-	75,500	67,947	(7,553)
Parent Education Program Fund	10,379	-	-	10,379	-	(10,379)
Special Education Fund	1,063,999	-	-	1,063,999	1,005,261	(58,738)
Career and Postsecondary Education Fund	229,500	-	-	229,500	212,474	(17,026)
KPERS Special Retirement Contribution Fund	861,961	-	-	861,961	768,623	(93,338)
Recreation Commission Fund	152,080	-	-	152,080	152,080	-
Recreation Commission Employee Benefit Func	19,780	-	-	19,780	19,780	-
BOND AND INTEREST FUND:						
Bond and Interest Fund	466,850	-	-	466,850	466,751	(99)
Total	$ 16,737,737	$ (120,770)	$ -	$ 16,616,967	$ 15,786,366	$ (830,601)

Unified School District Number 436
Caney, Kansas

GENERAL FUND

GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

		2023		
	2022 Actual	Actual	Budget	Variance Over (Under)
Receipts:				
State aid	$ 5,575,658	$ 5,862,363	$ 5,889,140	$ (26,777)
Special education aid	551,009	571,977	640,200	(68,223)
Miscellaneous	839	1,606	-	1,606
Total Receipts	6,127,506	6,435,946	$ 6,529,340	$ (93,394)
Expenditures:				
Instruction	3,032,315	2,870,274	$ 3,034,000	$ (163,726)
Student support services	208,558	164,923	251,000	(86,077)
Instructional support services	145,904	85,669	165,000	(79,331)
General administration	362,359	400,727	406,000	(5,273)
School administration	513,564	538,377	562,500	(24,123)
Central services	-	177,486	129,150	48,336
Operations and maintenance	165,769	523,448	311,776	211,672
Other support services	180,364	-	-	-
Student transportation services	338,492	387,729	392,950	(5,221)
Outgoing Transfers -				
Transfer to Capital Outlay Fund	58,059	-	-	-
Transfer to Food Service Fund	2,730	1,088	-	1,088
Transfer to Professional Development Fund	12,152	-	-	-
Transfer to Special Education Fund	601,009	571,977	640,200	(68,223)
Transfer to Contingency Reserve Fund	37,994	1,856	-	1,856
Transfer to Career and Postsecondary Education Fund	7,500	-	-	-
Transfer to At Risk (K-12) Fund	440,706	712,362	636,764	75,598
Transfer to At Risk (4 Yr Old) Fund	20,031	-	-	-
Adjustment to comply with legal max	-	-	(93,394)	93,394
Legal General Fund Budget	6,127,506	6,435,916	6,435,946	(30)
Total Expenditures	6,127,506	6,435,916	$ 6,435,946	$ (30)
Receipts Over (Under) Expenditures	-	30		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	$ -	$ 30		

Unified School District Number 436
Caney, Kansas

GENERAL FUND

SUPPLEMENTAL GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

		2023		
	2022 Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Taxes and Shared Revenue -				
Ad valorem property	$ 904,672	$ 1,079,446	$ 1,128,514	$ (49,068)
Delinquent tax	26,393	27,818	23,535	4,283
Motor vehicle tax	59,971	63,299	65,618	(2,319)
Recreational vehicle tax	1,057	980	1,054	(74)
Commercial vehicle tax	3,981	3,734	1,623	2,111
Mineral production tax	6,155	9,681	-	9,681
Supplemental state aid	966,562	1,048,714	1,062,081	(13,367)
Total Receipts	1,968,791	2,233,672	$ 2,282,425	$ (48,753)
Expenditures:				
Instruction	447,438	448,554	$ 656,931	$ (208,377)
General administration	118,317	101,085	130,000	(28,915)
Operations and maintenance	457,440	471,863	539,300	(67,437)
Vehicle operation services	22,972	10,529	209,000	(198,471)
Other support services	72,444	72,368	84,000	(11,632)
Outgoing Transfers -				
Transfer to Bilingual Education Fund	2,627	2,148	3,045	(897)
Transfer to Professional Development Fund	58,013	58,351	25,895	32,456
Transfer to Special Education Fund	325,080	418,194	194,389	223,805
Transfer to Virtual Education Fund	-	60,000	-	60,000
Transfer to Career and Postsecondary Education Fund	165,000	186,000	37,119	148,881
Transfer to Textbook/Student Material				
Transfer to At Risk (4 Yr Old) Fund	75,000	90,075	60,663	29,412
Transfer to At Risk (K-12) Fund	276,075	228,513	234,717	(6,204)
Adjustment to comply with legal max	-	-	(27,376)	27,376
Legal Supplemental General Fund Budget	2,020,406	2,147,680	2,147,683	(3)
Total Expenditures	2,020,406	2,147,680	$ 2,147,683	$ (3)
Receipts Over (Under) Expenditures	(51,615)	85,992		
Prior year cancelled encumbrance	-	164		
Unencumbered Cash, Beginning	136,475	84,860		
Unencumbered Cash, Ending	$ 84,860	$ 171,016		

Unified School District Number 436
Caney, Kansas

SPECIAL PURPOSE FUND

AT RISK (4 YR OLD) FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

		2023		
	2022 Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Transfer from General Fund	$ 20,031	$ -	$ -	$ -
Transfer from Supplemental General Fund	75,000	90,075	60,663	29,412
Miscellaneous revenue	-	7,900	-	7,900
Total Receipts	95,031	97,975	$ 60,663	$ 37,312
Expenditures:				
Instruction	87,239	87,742	$ 115,000	$ (27,258)
Student transportation services	5,261	5,638	5,900	(262)
Total Expenditures	92,500	93,380	$ 120,900	$ (27,520)
Receipts Over (Under) Expenditures	2,531	4,595		
Unencumbered Cash, Beginning	57,706	60,237		
Unencumbered Cash, Ending	$ 60,237	$ 64,832		

Unified School District Number 436
Caney, Kansas

SPECIAL PURPOSE FUND

AT RISK (K-12) FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

		2023		
	2022 Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Transfer from General Fund	$ 440,706	$ 712,362	$ 636,764	$ 75,598
Transfer from Supplemental General Fund	276,075	228,513	234,717	(6,204)
Total Receipts	716,781	940,875	$ 871,481	$ 69,394
Expenditures:				
Instruction	703,281	867,260	$ 1,062,529	$ (195,269)
School administration	11,250	11,250	11,250	-
Total Expenditures	714,531	878,510	$ 1,073,779	$ (195,269)
Receipts Over (Under) Expenditures	2,250	62,365		
Unencumbered Cash, Beginning	200,048	202,298		
Unencumbered Cash, Ending	$ 202,298	$ 264,663		

Unified School District Number 436
Caney, Kansas

SPECIAL PURPOSE FUND

BILINGUAL EDUCATION FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

		2023		
	2022 Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Transfer from Supplemental General Fund	$ 2,627	$ 2,148	$ 3,045	$ (897)
Expenditures:				
Instruction	1,432	1,431	$ 13,524	$ (12,093)
Receipts Over (Under) Expenditures	1,195	717		
Unencumbered Cash, Beginning	9,283	10,479		
Unencumbered Cash, Ending	$ 10,479	$ 11,196		

Unified School District Number 436
Caney, Kansas

SPECIAL PURPOSE FUND

VIRTUAL EDUCATION FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

		2023		
	2022 Actual	Actual	Budget	Variance Over (Under)
Receipts:	$ -	$ -	$ -	$ -
Expenditures:				
Instruction	-	-	$ 32,753	$ (32,753)
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, Beginning	32,753	32,753		
Unencumbered Cash, Ending	$ 32,753	$ 32,753		

Unified School District Number 436
Caney, Kansas

SPECIAL PURPOSE FUND

CAPITAL OUTLAY FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

		2023		
	2022 Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Taxes and Shared Revenue -				
Ad valorem property	$ 404,166	$ 483,247	$ 437,913	$ 45,334
Delinquent tax	11,437	12,369	10,516	1,853
Motor vehicle tax	28,484	28,941	29,183	(242)
Recreational vehicle tax	479	436	469	(33)
Commercial vehicle tax	704	871	722	149
Mineral production tax	2,814	4,334	-	4,334
Miscellaneous reimbursement	41,175	62,084	-	62,084
Interest on idle funds	47,604	44,229	45,000	(771)
Capital outlay state aid	176,992	195,870	201,948	(6,078)
Transfer from General Fund	58,059	-	-	-
Total Receipts	771,914	832,381	$ 725,751	$ 106,630
Expenditures:				
Instruction	52,366	45,973	$ 95,000	$ (49,027)
Payroll expenses	196,413	-	-	-
Operations and maintenance	204,439	386,237	349,850	36,387
Student transportation services	114,707	879,954	295,450	584,504
Land	-	1,000	-	1,000
Repair/Remodel	162,710	129,331	752,980	(623,649)
Total Expenditures	730,635	1,442,495	$ 1,493,280	$ (50,785)
Receipts Over (Under) Expenditures	41,279	(610,114)		
Unencumbered Cash, Beginning	726,250	767,529		
Unencumbered Cash, Ending	$ 767,529	$ 157,415		

Unified School District Number 436
Caney, Kansas

SPECIAL PURPOSE FUND

DRIVER TRAINING FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

		2023		
	2022 Actual	Actual	Budget	Variance Over (Under)
Receipts:				
State aid	$ 5,124	$ 6,580	$ 8,100	$ (1,520)
Miscellaneous	4,536	-	4,500	(4,500)
Total Receipts	9,660	6,580	$ 12,600	$ (6,020)
Expenditures:				
Instruction	9,946	9,981	$ 18,750	$ (8,769)
Operations and maintenance	-	-	24,427	(24,427)
Total Expenditures	9,946	9,981	$ 43,177	$ (33,196)
Receipts Over (Under) Expenditures	(286)	(3,401)		
Unencumbered Cash, Beginning	30,863	30,577		
Unencumbered Cash, Ending	$ 30,577	$ 27,176		

Unified School District Number 436
Caney, Kansas

SPECIAL PURPOSE FUND

FOOD SERVICE FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

		2023		
	2022 Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Student sales	$ -	$ 125,616	$ 178,265	$ (52,649)
Adult sales	16,351	13,796	24,910	(11,114)
Food service state aid	3,809	4,029	3,784	245
Federal aid	549,516	349,880	326,999	22,881
Transfer from General Fund	2,730	1,088	-	1,088
Transfer from Supplemental General Fund	-	60,000	-	8
Total Receipts	572,406	554,409	$ 533,958	$ 20,451
Expenditures:				
Operations and maintenance	29,448	31,645	$ 30,150	$ 1,495
Food service operation	538,855	515,166	621,804	(106,638)
Total Expenditures	568,303	546,811	$ 651,954	$ (105,143)
Receipts Over (Under) Expenditures	4,103	7,598		
Unencumbered Cash, Beginning	113,893	117,996		
Unencumbered Cash, Ending	$ 117,996	$ 125,594		

Unified School District Number 436
Caney, Kansas

SPECIAL PURPOSE FUND

PROFESSIONAL DEVELOPMENT FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

		2023		
	2022 Actual	Actual	Budget	Variance Over (Under)
Receipts:				
State sources	$ -	$ 10,312	$ 9,794	$ 518
Transfer from General Fund	12,152	-	-	-
Transfer from Supplemental General Fund	58,013	58,351	25,895	32,456
Total Receipts	70,165	68,663	$ 35,689	$ 32,974
Expenditures:				
Instructional support staff	59,904	67,947	$ 75,500	$ (7,553)
Receipts Over (Under) Expenditures	10,261	716		
Unencumbered Cash, Beginning	29,550	39,811		
Unencumbered Cash, Ending	$ 39,811	$ 40,527		

Unified School District Number 436
Caney, Kansas

SPECIAL PURPOSE FUND

PARENT EDUCATION FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

		2023		
	2022 Actual	Actual	Budget	Variance Over (Under)
Receipts:	$ -	$ -	$ -	$ -
Expenditures:				
Student support services	-	-	$ 10,379	$ (10,379)
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, Beginning	10,379	10,379		
Unencumbered Cash, Ending	$ 10,379	$ 10,379		

Unified School District Number 436
Caney, Kansas

SPECIAL PURPOSE FUND

SPECIAL EDUCATION FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

		2023		
	2022 Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Reimbursed Expenses	$ 31,463	$ 32,117	$ -	$ 32,117
Federal aid	13,504	-	-	-
Other revenue	14,622	11,591	-	11,591
Transfer from General Fund	601,009	571,977	640,200	(68,223)
Transfer from Supplemental General Fund	325,080	418,194	194,389	223,805
Total Receipts	985,678	1,033,879	$ 834,589	$ 199,290
Expenditures:				
Instruction	981,175	1,005,261	$ 1,001,099	$ 4,162
Student transportation services	-	-	62,900	(62,900)
Total Expenditures	981,175	1,005,261	$ 1,063,999	$ (58,738)
Receipts Over (Under) Expenditures	4,503	28,618		
Unencumbered Cash, Beginning	224,907	229,410		
Unencumbered Cash, Ending	$ 229,410	$ 258,028		

Unified School District Number 436
Caney, Kansas

SPECIAL PURPOSE FUND

CAREER AND POSTSECONDARY EDUCATION FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

		2023		
	2022 Actual	Actual	Budget	Variance Over (Under)
Receipts:				
State aid	$ -	$ 9,472	$ -	$ 9,472
Carl Perkins/Greenbush	8,055	14,693	-	14,693
Miscellaneous revenue	2,611	1,200	17,000	(15,800)
Transfer from General Fund	172,500	-	-	-
Transfer from Supplemental General Fund	-	186,000	37,119	148,881
Total Receipts	183,166	211,365	$ 54,119	$ 157,246
Expenditures:				
Instruction	175,817	212,474	$ 226,500	$ (14,026)
Student support services	-	-	3,000	(3,000)
Total Expenditures	175,817	212,474	$ 229,500	$ (17,026)
Receipts Over (Under) Expenditures	7,349	(1,109)		
Unencumbered Cash, Beginning	163,972	171,321		
Unencumbered Cash, Ending	$ 171,321	$ 170,212		

Unified School District Number 436
Caney, Kansas

SPECIAL PURPOSE FUND

KPERS SPECIAL RETIREMENT CONTRIBUTION FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

		2023		
	2022 Actual	Actual	Budget	Variance Over (Under)
Receipts:				
State aid	$ 749,531	$ 768,623	$ 861,961	$ (93,338)
Expenditures:				
Employee Benefits -				
Instruction	517,177	530,349	$ 594,753	$ (64,404)
Student support services	29,981	30,745	34,478	(3,733)
Instruction support staff	14,991	15,372	17,240	(1,868)
General administration	29,981	30,745	34,478	(3,733)
School administration	52,467	53,804	60,337	(6,533)
Operations and maintenance	59,962	61,490	68,957	(7,467)
Student transportation services	22,486	23,059	25,859	(2,800)
Food service operations	22,486	23,059	25,859	(2,800)
Total Expenditures	749,531	768,623	$ 861,961	$ (93,338)
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	$ -	$ -		

Unified School District Number 436
Caney, Kansas

SPECIAL PURPOSE FUND

CARL PERKINS CONSORTIUM FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

	2022 Actual	2023 Actual
Receipts:	$ -	$ -
Expenditures:	-	-
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	4,060	4,060
Unencumbered Cash, Ending	$ 4,060	$ 4,060

Unified School District Number 436
Caney, Kansas

SPECIAL PURPOSE FUND

CONTINGENCY RESERVE FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

	2022 Actual	2023 Actual
Receipts:		
Transfer from General	$ 40,122	$ 1,856
Expenditures:		
Instruction	-	1,856
Receipts Over (Under) Expenditures	40,122	-
Unencumbered Cash, Beginning	258,643	298,765
Unencumbered Cash, Ending	$ 298,765	$ 298,765

Unified School District Number 436
Caney, Kansas

SPECIAL PURPOSE FUND

SMALL GRANTS FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

	2022 Actual	2023 Actual
Receipts:		
Grant revenue	$ 35,038	$ 44,473
Miscellaneous	-	1,101
Other Federal aid	1,000	-
Total Receipts	36,038	45,574
Expenditures:		
Instruction	17,050	42,384
Project costs	1,346	26,008
Total Expenditures	18,396	68,392
Receipts Over (Under) Expenditures	17,642	(22,818)
Unencumbered Cash, Beginning	98,713	116,355
Unencumbered Cash, Ending	$ 116,355	$ 93,537

Unified School District Number 436
Caney, Kansas

SPECIAL PURPOSE FUND

RECREATION COMMISSION FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

		2023		
	2022 Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Ad valorem property	$ 134,928	$ 153,849	$ 139,353	$ 14,496
Delinquent tax	3,793	4,100	3,510	590
Motor vehicle tax	9,421	9,658	9,740	(82)
Recreational vehicle tax	159	146	157	(11)
Commercial vehicle tax	233	291	241	50
Mineral production tax	895	1,375	-	1,375
Total Receipts	149,429	169,419	$ 153,001	$ 16,418
Expenditures:				
Appropriations to Recreation Commission	155,000	152,080	$ 152,080	$ -
Receipts Over (Under) Expenditures	(5,571)	17,339		
Unencumbered Cash, Beginning	5,865	294		
Unencumbered Cash, Ending	$ 294	$ 17,633		

Unified School District Number 436
Caney, Kansas

SPECIAL PURPOSE FUND

RECREATION COMMISSION EMPLOYEE BENEFITS FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

		2023		
	2022 Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Ad valorem property	$ 16,523	$ 18,818	$ 17,045	$ 1,773
Delinquent tax	410	503	430	73
Motor vehicle tax	1,228	1,154	1,191	(37)
Recreational vehicle tax	38	45	49	(4)
Commercial vehicle tax	30	35	-	35
Mineral production tax	111	168	-	168
Total Receipts	18,340	20,723	$ 18,715	$ 2,008
Expenditures:				
Appropriations to Recreation Commission	17,750	19,780	$ 19,780	$ -
Receipts Over (Under) Expenditures	590	943		
Unencumbered Cash, Beginning	559	1,150		
Unencumbered Cash, Ending	$ 1,150	$ 2,093		

Unified School District Number 436
Caney, Kansas

SPECIAL PURPOSE FUND

INDIAN EDUCATION FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

	2022 Actual	2023 Actual
Receipts:		
Federal grant	$ 40,194	$ 57,920
Expenditures:		
Instruction	48,461	49,653
Receipts Over (Under) Expenditures	(8,267)	8,267
Unencumbered Cash, Beginning	-	(8,267)
Unencumbered Cash, Ending	$ (8,267)	$ -

Unified School District Number 436
Caney, Kansas

SPECIAL PURPOSE FUND

BOND CONSTRUCTION FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

	2022 Actual	2023 Actual
Receipts:	$ -	$ -
Expenditures:	-	-
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	540	540
Unencumbered Cash, Ending	$ 540	$ 540

Unified School District Number 436
Caney, Kansas

SPECIAL PURPOSE FUND

21st CENTURY GRANT FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

	2022 Actual	2023 Actual
Receipts:		
Federal aid	$ 62,526	$ 138,076
Expenditures:		
Instruction	75,773	117,732
General administration	-	1,397
Total Expenditures	75,773	119,129
Receipts Over (Under) Expenditures	(13,247)	18,947
Unencumbered Cash (Deficit), Beginning	(5,700)	(18,947)
Unencumbered Cash (Deficit), Ending	$ (18,947)	$ -

Unified School District Number 436
Caney, Kansas

SPECIAL PURPOSE FUND

ACES PROGRAM FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

	2022 Actual	2023 Actual
Receipts:		
Local revenue	$ 2,763	$ 13,615
Expenditures:		
Student support services	-	4,679
Receipts Over (Under) Expenditures	2,763	8,936
Unencumbered Cash, Beginning	-	2,763
Unencumbered Cash, Ending	$ 2,763	$ 11,699

Unified School District Number 436
Caney, Kansas

SPECIAL PURPOSE FUND

TEXTBOOK/STUDENT MATERIAL REVOLVING FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

	2022 Actual	2023 Actual
Receipts:		
Fees	$ 15,188	$ 7,896
Expenditures:		
Other support services	18,477	17,534
Receipts Over (Under) Expenditures	(3,289)	(9,638)
Unencumbered Cash, Beginning	27,710	24,421
Unencumbered Cash, Ending	$ 24,421	$ 14,783

Unified School District Number 436
Caney, Kansas

SPECIAL PURPOSE FUND

ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

	2022 Actual	2023 Actual
Receipts:	$ -	$ -
Expenditures:		
Student support services	-	(20)
Receipts Over (Under) Expenditures	-	20
Unencumbered Cash, Beginning	(20)	(20)
Unencumbered Cash, Ending	$ (20)	$ -

Unified School District Number 436
Caney, Kansas

SPECIAL PURPOSE FUND

ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF II FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

	2022 Actual	2023 Actual
Receipts:		
Federal aid	$ 209,489	$ 173,552
Expenditures:		
Instruction	115,035	89,756
Instruction support staff	50,000	48,927
Student support services	42,000	44,458
Operations and maintenance	5,251	16,758
Total Expenditures	212,286	199,899
Receipts Over (Under) Expenditures	(2,797)	(26,347)
Unencumbered Cash, Beginning	-	(2,797)
Unencumbered Cash (Deficit), Ending	$ (2,797)	$ (29,144)

Unified School District Number 436
Caney, Kansas

SPECIAL PURPOSE FUND

ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF III FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

	2022 Actual	2023 Actual
Receipts:		
Federal aid	$ -	$ 374,732
Expenditures:		
Instruction	-	367,724
Student support services	-	35,138
Total Expenditures	-	402,862
Receipts Over (Under) Expenditures	-	(28,130)
Unencumbered Cash, Beginning	-	-
Unencumbered Cash (Deficit), Ending	$ -	$ (28,130)

Unified School District Number 436
Caney, Kansas

SPECIAL PURPOSE FUND

TITLE I FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

	2022 Actual	2023 Actual
Receipts:		
Federal grant	$ 117,452	$ 238,503
Transfer from Title II-A	13,416	16,100
Total Receipts	130,868	254,603
Expenditures:		
Instruction	193,128	192,343
Receipts Over (Under) Expenditures	(62,260)	62,260
Unencumbered Cash, Beginning	-	(62,260)
Unencumbered Cash, Ending	$ (62,260)	$ -

Unified School District Number 436
Caney, Kansas

SPECIAL PURPOSE FUND

TITLE II-A TEACHER QUALITY FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

	2022 Actual	2023 Actual
Receipts:		
Federal aid	$ 26,831	$ 32,200
Expenditures:		
Instruction	13,415	16,100
Transfer to Title I	13,416	16,100
Total Expenditures	26,831	32,200
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ -

Unified School District Number 436
Caney, Kansas

SPECIAL PURPOSE FUND

J.R. BROWN SCHOLARSHIP FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

	2022 Actual	2023 Actual
Receipts:		
Interest Earned	$ 143	$ 43
Expenditures:		
Scholarships	500	1,000
General administration	-	15
Total Expenditures	500	1,015
Receipts Over (Under) Expenditures	(357)	(972)
Unencumbered Cash, Beginning	13,465	13,108
Unencumbered Cash, Ending	$ 13,108	$ 12,136

Unified School District Number 436
Caney, Kansas

SPECIAL PURPOSE FUND

SAMUEL B. & HATTIE WOODS SCHOLARSHIP FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

	2022 Actual	2023 Actual
Receipts:		
Interest	$ -	$ 30
Expenditures:		
Scholarship	-	500
General administration	-	15
Total Expenditures	-	515
Receipts Over (Under) Expenditures	-	(485)
Unencumbered Cash, Beginning	6,478	6,478
Unencumbered Cash, Ending	$ 6,478	$ 5,993

Unified School District Number 436
Caney, Kansas

BOND AND INTEREST FUND

BOND AND INTEREST FUND

SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

		2023		
	2022 Actual	Actual	2023 Budget	Variance 2023 (Under)
Receipts:				
Taxes and Shared Revenue -				
Ad valorem property	$ 386,492	$ 522,592	$ 471,303	$ 51,289
Delinquent tax	7,937	11,240	10,053	1,187
Motor vehicle tax	26,280	27,652	28,002	(350)
Recreational vehicle tax	316	418	450	(32)
Commercial vehicle tax	3,427	2,660	692	1,968
Miscellaneous	6,104	-	-	-
State aid	12,128	9,335	8,201	1,134
Total Receipts	442,684	573,897	$ 518,701	$ 55,196
Expenditures:				
Interest	82,779	56,751	$ 56,750	$ 1
Fees	2,496	-	100	(100)
Principal	300,000	410,000	410,000	-
Total Expenditures	385,275	466,751	$ 466,850	$ (99)
Receipts Over (Under) Expenditures	57,409	107,146		
Unencumbered Cash, Beginning	447,932	505,341		
Unencumbered Cash, Ending	$ 505,341	$ 612,487		

Unified School District Number 436
Caney, Kansas

AGENCY FUNDS

SCHEDULE OF RECEIPTS AND DISBURSEMENTS
Regulatory Basis
For the Year Ended June 30, 2023

	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Student Organizations:				
High School -				
AP Class	$ 657	$ -	$ -	$ 657
Art Club	285	-	-	285
At Risk	4,814	3,676	3,540	4,950
Band Booster Concessions	828	-	304	524
Bullpup Observer	44	-	-	44
Charter School Concessions	264	-	-	264
Cheerleaders - Junior High	509	-	-	509
Cheerleaders - Senior High	2,615	2,937	2,255	3,297
Chess Club	572	932	415	1,089
Class of 2024	5,027	10,650	13,750	1,927
Class of 2025	1,973	3,469	1,583	3,859
Class of 2026	1,340	-	-	1,340
Class of 2027	55	1,358	472	941
Class of 2028	2,112	25	2,112	25
Class of 2029	1,482	470	1,087	865
Constitution Club	227	-	-	227
Debate - Forensics	10,971	867	390	11,448
Entrepreneur Class	1,587	500	-	2,087
F.C.A. - Senior High	64	2,053	1,018	1,099
F.C.C.L.A	653	1,477	749	1,381
F.F.A	4,527	46,663	46,016	5,174
F.F.A. Bait Shop	334	-	-	334
F.F.A. Memorial Fund	3,045	-	-	3,045
General Fund	6	2,683	2,713	(24)
Graduated Class Balances	3,570	2,112	-	5,682
Greenhouse Class	768	3,611	3,523	856
Homecoming	-	345	-	345
Ind. Art Class	289	50	10	329
Ind. Art	2,072	145	-	2,217
Kane-Kan	13,894	13,204	13,644	13,454
KAY	4,014	4,353	4,440	3,927
Library Store	1,529	-	-	1,529
Music	15,531	17,267	12,304	20,494
NASA	879	358	-	1,237
National Honor Society	496	3,320	1,692	2,124
PAWS	539	-	-	539
Photography	704	3,884	3,190	1,398
Playmakers	1,170	2,686	1,991	1,865
Pupps	572	-	-	572
Quiz Bowl - Junior High	2	-	-	2
Reality U	-	450	64	386
Scholars Bowl	414	-	109	305
Scholarship - Les VanWinkle	1,525	-	-	1,525
Special Ed	595	1,304	1,647	252
STEM Program	1,000	-	-	1,000
Student Council - Junior High	494	1,221	864	851
Student Council - Senior High	4,331	114	2,721	1,724
The Clawset	-	2,589	2,090	499
Teacher Pop/Flower	523	-	-	523
Total High School	98,902	134,773	124,693	108,982

Unified School District Number 436
Caney, Kansas

AGENCY FUNDS

SCHEDULE OF RECEIPTS AND DISBURSEMENTS
Regulatory Basis
For the Year Ended June 30, 2023

	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Student Organizations (cont.):				
Elementary School -				
Band	$ 198	$ -	$ -	$ 198
Building Fund	6,539	3,635	2,252	7,922
Chess Club	550	-	535	15
General Fund	1,428	4,823	4,416	1,835
Library	1,566	5,543	3,185	3,924
Playground	1,045	-	-	1,045
Kendra Mecom Grant	-	2,500	-	2,500
Student Council	16,235	1,915	4,103	14,047
Student Need	667	629	-	1,296
Total Elementary School	28,228	19,045	14,491	32,782
Total Student Organization Funds	$ 127,130	$ 153,818	$ 139,184	$ 141,764

Unified School District Number 436
Caney, Kansas

DISTRICT ACTIVITY FUNDS

SCHEDULE OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH
Regulatory Basis
For the Year Ended June 30, 2023

	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
User Fees						
Book Fees - Elementary	$ 25	$ 8,096	$ 8,121	$ -	$ -	$ -
Book Fees - High School	-	6,710	125	6,585	-	6,585
Drivers Ed	-	5,548	500	5,048	-	5,048
Music - Elementary	-	240	131	109	-	109
Gym Suits	-	1,604	-	1,604	-	1,604
Meal Accounts - High School	-	67,541	67,541	-	-	-
Meal Accounts - Elementary	-	72,150	72,027	123	-	123
Out of District Fees - High School	-	500	100	400	-	400
Out of District Fees - Elementary	378	100	478	-	-	-
Student Meal Acct Donations - Elementary	-	550		550	-	550
Pre-K Payments	100	7,800	7,900	-	-	-
Total User Fees	503	170,839	156,923	14,419	-	14,419
Gate Receipts:						
Activity Meals	622	5,000	5,463	159	-	159
Athletics	28,564	53,359	41,536	40,387	-	40,387
Baseball	1,352	3,703	563	4,492	-	4,492
Basketball - Boys - JH	379	1,075	120	1,334	-	1,334
Basketball - Boys	3,262	1,788	3,302	1,748		1,748
Basketball - Girls	970	644	1,475	139	-	139
Boys Golf	303	399	317	385		385
Concessions	2,895	20,319	19,017	4,197	-	4,197
Cross Country	373	1,155	466	1,062	-	1,062
Football	-	128	-	128	-	128
Girls Golf	1,176	200	430	946	-	946
Softball	170	-	-	170	-	170
Special Olympics	880	120	508	492		492
Track Boys	591	824	1,025	390	-	390
Trainers	79	-	-	79	-	79
Volleyball - JH		605	579	26	-	26
Volleyball	156	-	-	156	-	156
Weight Ligting	48	-	-	48	-	48
Wrestling	193	-	-	193	-	193
Total Gate Receipts	42,013	89,319	74,801	56,531	-	56,531
Total District Activity Funds	$ 42,516	$ 260,158	$ 231,724	$ 70,950	$ -	$ 70,950

SINGLE AUDIT SECTION

LOYD GROUP, LLC

520 S. Main Street
P.O. Box 7
Galva, KS 67443
620-654-7565
www.loyd-group.com

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

Board of Education
Unified School District 436
Caney, KS 67333

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, and the Kansas Municipal Audit and Accounting Guide, the financial statement of Unified School District Number 436, Kansas, (District) as of and for the year ended June 30, 2023, and the related notes to the financial statement which collectively comprise the District's basic financial statement, and have issued our report thereon dated December 1, 2023.

Internal Control Over Financial Reporting

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

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

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

Compliance and Other Matters

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

Purpose of this Report

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

Loyd Group, LLC

Loyd Group, LLC
Galva, KS
December 1, 2023

LOYD GROUP, LLC

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

Board of Education
Unified School District 436
Caney, KS 67333

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Unified School District Number 436's (the District) 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 the District's major federal programs for the year ended June 30, 2023. The District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the District, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs 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 (GAAS); the *Kansas Municipal Audit and Accounting Guide;* the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

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

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the District's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the District's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and

therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the District's compliance with the requirements of each major federal program as a whole.

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

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

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

Report on Internal Control Over Compliance

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or 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.

Loyd Group, LLC

Loyd Group, LLC
Galva, KS
December 1, 2023

Unified School District Number 436
Caney, Kansas

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2023

Federal Grantor/ Pass Through Grantor/ Program Title	Federal Assistance Listing	Grant Number	Disbursements/ Expenditures
U.S. Department of Education			
COVID-19 Elementary and Secondary School Emergency Relief Fund	84.425D	DO436	$ 602,761
COVID-19 Testing Grant	93.323	DO436	370,309
Title I Part A Basic Grants to LEAs	84.010	DO436	158,204
Title I - Delinquent	84.010	DO436	16,100
Title IV-A	84.287	DO436	119,129
Supporting Effective Instruction	84.367	DO436	16,100
Student Support And Academic Enrichment	84.424	DO436	18,039
Career and Technical Education - Carl Perkins Vocational Education	84.048	DO436	9,572
TOTAL U.S. DEPARTMENT OF EDUCATION			1,310,214
U.S. Department of Agriculture			
Passed Through State Department of Education			
Child Nutrition Cluster			
School Breakfast Program	10.553	DO436	76,361
National School Lunch Program	10.555	DO436	249,947
Summer Food Service Program for Children	10.559	DO436	23,572
Total Child Nutrition Cluster			349,880
TOTAL U.S. DEPARTMENT OF AGRICULTURE			349,880
TOTAL SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS			$ 1,660,094

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Note 1 - Basis of Presentation

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal grant activity of Unified School District Number 436, Caney Kansas (the District), under programs of the federal government for the year ended June 30, 2023. The information in the Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the District, it is not intended to and does not present the financial position, changes in net position, or cash flows of the District. The Schedule is presented using a regulatory basis of accounting prescribed by the Kansas Municipal Audit and Accounting Guide (as described in Note 1 to the financial statement), which is the same basis of accounting as the financial statement accompanying this schedule.

(1) Expenditures reported on the Schedule are reported on the regulatory basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

(2) The District has not elected to use the 10 percent *de minimis* indirect cost rate as allowed under the Uniform Guidance.

Note 3 - Funds Expended

Funds where Federal expenditures were receipted and expended:

General Fund	$	282,323
Supplemental General Fund		58,250
Capital Outlay Fund		6,196
Food Service Fund		349,880
Carl Perkins Fund		9,572
Small Grants Fund		23,540
21st Century Grant Fund		119,129
Title I Fund		192,343
Title IIA Fund		16,100
Elementary and Secondary School Emergency Relief II Fund		199,899
Elementary and Secondary School Emergency Relief III Fund		402,862
Total	$	1,660,094

Unified School District Number 436
Caney, Kansas

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended June 30, 2023

Section 1 – Summary of Auditor's Results

Financial Statements

1. Type of auditor's opinion issued on whether the financial statements audited were prepared in accordance with GAAP:	Adverse
2. Internal control over financial reporting:	
a. Material weaknesses identified?	No
b. Significant deficiencies identified?	None Reported
3. Noncompliance material to the financial statements noted?	No

Federal Awards

1. Internal control over major programs:	
a. Material weaknesses identified?	No
b. Significant deficiencies identified?	None Reported
2. Type of auditor's report issued on compliance for major programs:	Unmodified
3. Any audit findings disclosed that are required to be reported in accordance with 2 CFR Section 200.516(a)?	No
4. Identification of major programs:	

Name of Federal Program or Cluster	CFDA Number
Title I	84.010
Elementary and Secondary School Emergency Relief	84.425D

5. Dollar threshold used to distinguish between Type A and Type B programs:	$750,000
6. Auditee qualified as a low-risk auditee?	No

Section 2 – Findings – Financial Statement Audit

There were no reportable findings.

Section 3 – Findings and Questioned Costs – Major Federal Award Programs

U.S. DEPARTMENT OF EDUCATION

Title I – CFDA 84.010

Elementary and Secondary School Emergency Relief – CFDA 84.425D

There were no reportable findings.