UNIFIED SCHOOL DISTRICT NO. 426
Scandia, Kansas

FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2023

BRUNA AUDITING SERVICES LLC
DEREK BRUNA
CERTIFIED PUBLIC ACCOUNTANT
WASHINGTON, KANSAS

Unified School District No. 426
Scandia, Kansas

Financial Statements
For the fiscal year ended June 30, 2023

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FINANCIAL SECTION

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INDEPENDENT AUDITOR'S REPORT

To the Board of Education
Unified School District No. 426
Scandia, Kansas 66966

Adverse and Unmodified Opinions

I have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Unified School District No. 426, 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 my opinion, because of the significance of the matter discussed in the Basis for Adverse and Unmodified Opinions section of my report, the accompanying financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Unified School District No. 426 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 my 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 No. 426 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 KMAAG described in Note A.

Basis for Adverse and Unmodified Opinions
I conducted my audit in accordance with auditing standards generally accepted in the United State of America (GAAS) and the *Kansas Municipal Audit and Accounting Guide*. My responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of Financial Statement section of my report. I am required to be independent of Unified School District No. 426, and to meet my other ethical responsibilities, in accordance with the relevant ethical requirements relation to my audit. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my adverse and unmodified audit opinions.

Matter Giving Rise to Adverse Opinion on U.S. Generally Accepted Accounting Principles
As discussed in Note A of the financial statement, the financial statement is prepared by Unified School District No. 426 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 A and accounting principles generally accepted in the United State of America, although not reasonably determinable, are presumed to be material.

Responsibilities of Management for the Financial Statements
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 A; 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 School 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
My 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 my 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 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 my involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or

collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are 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, I:

- 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 School 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 my judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the School District's ability to continue as a going concern for a reasonable period of time.

I am 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

My 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 expenditures-agency funds, and schedules of regulatory basis receipts, expenditures, and unencumbered cash – district activity funds, (Statements 2, 3, 4, and 5 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. 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 my opinion, the information is fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note A.

I also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of Unified School District No. 426 as of and for the year ended June 30, 2022 (not presented herein), and have issued my report thereon dated 02/13/23, which contained an unmodified opinion on the basic financial statement. The 2022 basic financial statement and my accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link https://admin.ks.gov/offices/oar/municipal-services. The 2022 actual column (2022 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget for the year ended June 30, 2023 (Statement 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 my 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 A.

Derek Bruna CPA

Bruna Auditing Services LLC
Derek Bruna, CPA
December 11, 2023

PIKE VALLEY UNIFIED SCHOOL DISTRICT NO. 426
Scandia, Kansas

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

STATEMENT 1

Fund	Statement Number	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances & A/P	Ending Cash Balance
General Funds:								
General Fund	3-1	$ 0	$ 0	$ 2,291,638	$ 2,291,638	$ 0	$ 2,023	$ 2,023
Supplemental General	3-2	28,951	0	649,168	640,000	38,119	11,542	49,661
Special Purpose Funds:								
Capital Outlay Fund	3-3	635,921	0	249,879	287,880	597,920	6,301	604,221
Driver Training	3-4	15,817	0	2,392	465	17,744	22	17,766
At Risk Funds	3-5	193,449	0	197,577	97,294	293,732	0	293,732
Food Service Fund	3-6	57,422	0	231,557	235,546	53,433	364	53,797
Professional Development Fund	3-7	25,003	0	11,037	15,181	20,859	298	21,157
Special Education Fund	3-8	206,974	0	340,801	355,323	192,452	0	192,452
Career & Post Secondary Education Fund	3-9	183,501	0	100,000	99,975	183,526	94	183,620
Bilingual Fund	3-10	261	0	0	0	261	0	261
Textbook Rental Fund	3-11	33,927	0	16,039	4,632	45,334	0	45,334
Title II A-Teacher Quality Fund	3-13	0	0	7,455	7,455	0	0	0
Title I Fund-Current	3-14	0	0	53,268	53,268	0	0	0
Title IV-A	3-15	0	0	16,808	16,808	0	0	0
KPERs Retirement Fund	3-16	0	0	214,084	214,084	0	0	0
Contingency Reserve Fund	3-17	292,240	0	0	45,759	246,481	0	246,481
Gift Fund	3-18	38,868	0	141,131	121,483	58,516	245	58,761
Other/SPARK/Small Rural Schools Fund	3-19	947	0	4,646	1,887	3,706	2,000	5,706
Esser Funds	3-20	0	0	224,967	224,967	0	0	0
At Risk 4 Year Old Fund	3-21	84,698	0	59,975	59,721	84,952	0	84,952
Capital Projects Fund								
Bond Construction Fund	3-12	5,544,266	0	0	2,724,141	2,820,125	0	2,820,125
Bond and Interest Funds:								
Bond and Interest Fund	3-22	0	0	420,479	156,894	263,585		263,585
Activity Fund	5	18,750	$ 0	$ 62,166	$ 64,103	16,813	0	16,813
Total Reporting Entity (Exluding Agency)		$ 7,360,995	$ 0	$ 5,295,067	$ 7,718,504	$ 4,937,558	$ 22,889	$ 4,960,447

Composition of Cash

Investments		Cash in Checking			
Money Market Accounts	$ 0	Op Accounts-District	1,631,915	Total Cash	5,122,953
Bond Construction Account	2,686,719	Op Accounts-Agency/Activity Funds	48,677	Less Agency/Trust Funds (Statement 5)	(162,506)
Certificate of Deposit	625,000	Trust Funds	130,642	Total Cash Excluding Agency/Trust Funds	4,960,447

See Accountant's Report and Accompanying Notes

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Financial Reporting Entity

Unified School District No. 426 is a municipal Corporation established under Kansas Statute. All USDs in Kansas are required to be audited under K.S.A. 75-1122. The District is governed by an elected seven-member board. The financial statements present the financial condition and results of operation of the district. The District's major operations include primary and secondary education for young people. The scope of the entity for financial reporting purposes is designed as those funds for which the District has oversight responsibility and is primarily accountable. Oversight responsibility includes budgetary authority and fiscal management responsibility. Budgetary authority is defined as authority for final approval of budgetary appropriations and revisions. Fiscal management responsibility is control of the collection and disbursement of funds.

The Kansas Municipal Audit and Accounting Guide will be referred to as KMAAG throughout the notes.

Basis of Presentation/Fund Description

In governmental accounting, 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, restricts, or limitations. The following are Regulatory Basis Fund Types:

Governmental Funds

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.

Capital project fund – used to account for the debt proceeds and other financial resources to be used for acquisition or construction of major capital facilities or equipment.

Business fund – funds financed in whole or in part by fees charged to users of the goods or services (i.e. enterprise and internal service fund etc.)

Fidcuiary Funds:

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.). Please refer to Statement 4 for further information.

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 accounts, etc.).

Basis of Accounting-KMAAG Regulatory Basis of Accounting (Formerly Statutory Basis)

The KMAAG regulatory audit requirement of K.S.A. 75-1122 applies to each individual municipality as defined in K.S.A. 75-1117. The KMAAG regulatory financial reporting entity is comprised of the "municipality" as defined in K.S.A. 75-1117, as a minimum, and may also include certain separate legal entities referred to as "related municipal entities" as defined by KMAAG.

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.

GAAP Basis Financial Statements - Minimum Requirements. GAAP basis financial statements are financial statements prepared in accordance with "Governmental Accounting and Financial Reporting Standards" as promulgated by the Governmental Accounting Standards Board (GASB). For KMAAG purposes, if GAAP basis financial statements are presented, the basic financial statements and notes must be presented at a minimum. All other supplemental schedules are optional. However, the KMAAG mandatory note disclosures (if applicable) must still be presented even though they might not otherwise be required by GAAP to be included in the notes. KMAAG does not provide an example of GAAP financial statements.

Regulatory Basis Financial Statements - Minimum Requirements. If GAAP basis financial statements are not presented, then: 1) a GAAP waiver resolution must be passed, and 2) regulatory basis financial statements including regulatory-required supplementary information, must be presented. Regulatory basis financial statements are financial statements prepared in accordance with the guidelines of KMAAG. Such financial statements are prepared on a basis of accounting which demonstrates compliance with the cash basis and budget laws of the State of Kansas and prepared in accordance with the prescribed format established by KMAAG.

The regulatory basis financial statement consists of a single basic financial statement which is a summary statement containing all funds and related municipalities included in the financial reporting entity and demonstrating compliance with the cash basis law. The remainder of the required financial information to be presented is considered regulatory-required supplemental information which includes 1) a fund summary schedule containing all funds and showing compliance with the budget law for those funds required to be budgeted, 2) individual fund schedules for all funds except agency funds, with budget comparisons for those funds required to be budgeted, 3) a fund summary schedule, for agency funds only, showing cash balances and changes therein, and 4) special schedules unique to the municipality. Note: Regulatory-required supplementary information are the additional schedules that are required to be presented under the provisions of the Kansas Municipal Audit and Accounting Guide and are not to be considered as required supplementary information as defined by auditing standards generally accepted in the United States of America. In addition, the KMAAG mandatory note disclosures must be presented and must include all disclosures necessary for fair presentation in accordance with the KMAAG regulatory basis framework. All other schedules that may be presented are optional.

Departure from GAAP

A waiver from the requirement to prepare and audit GAAP basis financial statements is necessary *only if* the municipality decides to present regulatory basis financial statements. A waiver is not required for financial statements that are prepared in accordance with the GAAP basis framework but include certain departures from GAAP. For example, if GAAP financial statements are presented but do not include the management discussion and analysis, this would be a departure from GAAP. However, even lacking the management discussion and analysis required supplementary information, the basic financial statements may still be presented on a GAAP basis framework, thus a waiver would not be required. The District has approved a resolution that is in compliance with K.S.A. 75-1120a(c) waiving the annual for application of GAAP for the year ended 6/30/23. This waiver is completed annually and allows the District to use the regulatory basis of accounting.

The basis of accounting described above results in a financial statement presentation, which shows cash receipts, cash disbursements, cash and unencumbered cash balance, and expenditures compared to budget. Balance sheets that would have shown noncash assets such as receivables, inventories, and prepaid expense, liabilities such as deferred revenue and matured principal and interest payable, and reservations of the fund balance are not presented. Under generally accepted accounting principles, encumbrances are only recognized as a reservation of fund balance; encumbrances outstanding at year-end do not constitute expenditures or liabilities. Consequently, the expenditures as reported do not present the cost of goods and services received during the fiscal year in accordance with generally accepted accounting principles. General fixed assets that account for the land, buildings, and equipment owned by the municipality are not presented in the financial statement.

Reimbursed Expenses

The purpose of these expenditures is to repay the district for amounts remitted on behalf of another party and such expenditures are exempt for the budget law under K.S.A. 79-2934. Reimbursed expenses are defined as repayments of amounts remitted on behalf of another party. All reimbursed expenses shown in the financial statements meet the following criteria: 1) the related disbursement was made in the current year on behalf of the payee, 2) the item paid for was directly identifiable as having been used by or provided to the payee, and 3) the amount of the reimbursed expense was directly tied to the amount of the original cash disbursement. The Municipality records reimbursable expenditures in the fund that makes the disbursement and records reimbursements as a receipt to the fund that receives the reimbursement. For purposes of budgetary comparisons, the expenditures are properly offset by the reimbursements under KMAAG regulatory basis accounting.

2022 Financial Data

Amounts that are shown for 2022 in the accompanying financial statements are included where practical, only to provide a basis for comparison with 2023, and are not intended to present all information necessary for a fair presentation in accordance with generally accepted accounting principles.

Cash and Time Deposits

Cash balances from all funds are combined and invested to the extent available in certificates of deposit and other authorized investments. Earnings from these investments are allocated to designated funds. All investments are stated at cost. These liquid assets are shown in aggregate. K.S.A. 12-1671 and 12-1672 allow these assets to be shown in aggregate. Time deposits are carried at cost plus accrued interest. The carrying amount of deposits is separately displayed as cash and time deposits.

General Fixed Assets

General fixed assets purchased are recorded as expenditures at the time of purchase, except for assets acquired with federally assisted funds. Assets of the School District are not recorded in a permanent set of records.

Vouchers Payable

Vouchers payable are classified on the basis of a claim for payment resulting from legal title to property.

Encumbrances

Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of funds are recorded in order to reserve that portion of the applicable appropriation, is employed in the governmental funds. In addition, encumbrances do constitute expenditures of a fund.

Unencumbered Cash Balance

The unencumbered cash balance is the unobligated resources of cash and time deposits of a fund.

Bonds Payable

Bonds which are outstanding at the end of the fiscal year. The District has funds in Bond Construction Fund, which shows what has been received and expeneded for the current year. When the construction is complete, further analysis on the Bond and payments will be presented in the finanaical statements and notes. There are both a Bond Construction Fund and a Bond and Interest Fund in the Financials.

Budgetary Data

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special revenue funds (unless specifically exempted by statute), debt service fund. The statutes provide for the following sequence and time table in the adoption of the annual operating budget:

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

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increase in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least 10 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 fiscal 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 statements are presented for each fund showing actual receipts and expenditures compared to legally budget receipts and expenditures.

All legal annual operating budgets are prepared using the modified accrual basis of accounting, modified further by the encumbrance method of accounting. Revenues are recognized when cash is received. Expenditures include disbursements, accounts payable, and encumbrances. Encumbrances are commitments by the municipality for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. All unencumbered appropriations (legal budget expenditures authority) lapse at year-end.

A legal operating budget is not required for trust funds, agency funds, activity funds, and the following special revenue funds: Other Fee and User Charges/Clearing Accounts, Bilingual, Contingency Reserve, Employee Benefits, Title I, Title IIA, Title IV, and other Federal Funds.

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

Tax Cycle

The County Clerk must calculate the final tax levy rates necessary to finance the budget subject to any legal limitations. After all budgets have been received and tax rates calculated, the clerk certifies the tax roll to County Treasurer, who prepares tax statements and receives payments. These taxes become a lien against all property November 1st. Taxpayers have the option of paying in full or in two installments. The delinquency dates are December 20 and May 10. Delinquent taxes are assessed interest at 9% per annum. This interest is retained by the County. Taxes levied to finance the budget are made available to the District after January 1st and are distributed by the County Treasurer approximately every month and a half. At least 50% of the taxes levied are available in January. Delinquent tax collections are distributed through the year.

The determination of assessed valuation and the collections of property taxes for all political subdivisions in the State of Kansas is the responsibility of the various counties. The County Appraiser's Office annually the determination of assessed valuation and the collections of property taxes for all political subdivisions in determines assessed valuation and the County Clerk spreads the annual assessment on the tax rolls. One- half of the property taxes are due December 20 and distributed to the District by January 20 to help finance the current year's budget. The second half is due May 10 and distributed to the District June 5. The District Treasurer draws all available funds from the County Treasurer's Office at designated times throughout the year.

Inventories/Prepaid Expenses

Inventories and prepaid expenses which benefit future periods are recorded as an expenditures during the year of purchase. For disclosure purposes, material inventories would be reported as an asset offset by a reserve. The district had no material inventories.

Use of Estimates

The process of preparing financial statements requires the use of estimates and assumptions regarding certain types of revenues, expenditures, and fund balances. Such estimates relate primarily to unsettled transactions and events as of the date of the financial statements. Accordingly, upon settlement, actual results may differ from estimated amounts.

NOTE B - STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

Compliance With Kansas Statutes and Other Finance Related Legal Matters

Contrary to provisions of K.S.A. 79-2935, the current year expenditures of the Food Service Fund exceeded the adopted budget.

Authorized Over-Encumbered Cash Balance-Federal Funds
K.S.A. 12-1664 authorizes the financing from local sources for expenditures to be reimbursed by the federal government.

NOTE C- 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 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. Cash balances from all funds are combined and invested to the extent available in certificates of deposits and other authorized investments. Earnings from these investments are allocated to designated funds. All investments are stated at cost.

Custodial Credit Risk
Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. State statutes require the District's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. All deposits were legally secured at June 30, 2023.

At year-end the carrying amount of the district's deposits, including certificates of deposit and money market accounts was $5,122,953. The district checking account balances were $1,631,915. The activity/agency operating accounts had a balance of $48,581 and petty cash account of $96. The trust accounts totaled $130,642. The Bond Construction Fund had a balance of $2,686,719. The District had a CD in the amount $625,000 this fiscal year ended. Any differences between the carrying amount and the bank balance are outstanding checks and deposits in transit. Of the bank balance, $500,000 was covered by FDIC insurance and the remaining balance was collateralized by pledged securities held under joint custody receipts issued by a third-party bank in the district's name. The third-party bank holding the pledged securities is independent of the pledging bank. The pledged securities are held under a third-party custodial agreement signed by all three parties: the district, the pledging bank, and the independent third-party banks holding the securities.

Investment Policy
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 investment choices. Funds of the district were on deposit in interest bearing accounts in banks and Certificates of Deposits issued by banks at June 30, 2023. The cash of each of the funds of the district is pooled together so that better management of cash and investments can be practiced, resulting in greater earnings accruing to the district. Please refer to Statement 1 to review how the various funds are accruing interest.

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

NOTE D- FRINGE BENEFIT PLAN I.R.C. 125
The District has in place an IRS-IRC Section #125 "Cafeteria" Fringe Benefit Plan. The options under the plan are salary reduction options. In addition, each employee may choose to take the benefit in cash, a taxable option. Employees that are eligible for the plan are all full time employees. The plan year runs from October 1 to September 30 annually. The maximum benefit allowance per employee is $3050/yr for the year ended June 30, 2023. The maximum for the dependent care reimbursement account is $5,000 annually. Provisions available are: Group Health Insurance, Group Term Life Insurance ($50,000 maximum) Salary Protection Insurance, Cancer Insurance, Medical Reimbursement Accounts, Dependent Care Reimbursement Accounts, and Vision.

NOTE E- COMPENSATED ABSENCES-VACATION AND SICK PAY
The district has not computed or recorded the potential liability for sick/vacation leave that is available to all full time employees. The amount varies by position. (Please refer to the negotiated agreement for further specification.)

NOTE F- COMPENSATED ABSENCES
The district's policy wherein each qualified employee is allowed to accumulate a maximum of 75 days of sick leave at a rate of 9 sick days and 3 personal days per term. Teachers are to be reimbursed at the rate of $30 per day for any unused sick leave accumulated over the maximum of 75 leave days. The maximum reimbursement is $250/teacher per year. Any unused accumulated sick leave may be used by the employee during his/her employment with the district. Upon retirement, $50 per day of unused sick leave will be granted to employees with 70 or more accumulated days. If employment *is* severed, the unused accumulated amount is not reimbursed. Employees can convert 2 unused sick leave to 1 personal day. There is no merit pay provision in the schools negotiated agreement nor is there a good health or absentee benefit. Teachers are granted 3 days personal leave per contract year, and are granted 12 days of leave per school term.

NOTE G- 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 Annual Comprehensive Financial Report which can be found on the KPERS website at www.kpers.org or by writing to KPERS (611 South Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

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

State law provides that the employer contribution rates for KPERS 1, KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate and the statutory contribution rate (not including the 1% contribution rate for the Death and Disability Program) was 14.83% 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 $214,084 for the year ended June 30, 2023.

The State of Kansas contributed 13.11% of covered payroll during fiscal year 2023, excluding the Group Death & Disability Insurance rate. During fiscal year 2024, the State of Kansas will contribute 12.57% of covered payroll. The State of Kansas contribution to KPERS due for all school municipalities for the year ending June 30, 2023, was $601,008,971. KPERS received $500 million in August 2021 from pension obligation bonds, Series 2021K, issued by the State of Kansas. In addition, per SB421 passed in the 2022 Legislative Session, $600 million in new contributions were transferred to KPERS in May and June of 2022. The transfers from the pension obligation bonds and SB421 were applied to the unfunded actuarial liability of the School group.

Net Pension Liability

At June 30, 2023, the District's proportionate share of the collective net pension liability reported by KPERS was $2,072,312. 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 longterm debt, this liability is not reported in this financial statement.

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

NOTE H- RISK FINANCING AND RELATED INSURANCE ISSUES

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 nature

disasters. The district continues to carry insurance for all risks of loss including workers' compensation. Settled claims resulting from these risks have not exceeded insurance coverage in any of the past three years.

NOTE I- FAIR VALUE OF FINANCIAL INSTRUMENTS

The fair value amounts for cash and cash equivalents approximate carrying amounts due to the short maturities of these instruments. Financial instruments that subject the district to significant concentration and credit risk consist of cash and cash equivalents. The district places its cash in market interest rate accounts and are insured fully by FDIC coverage and pledged securities with fair market value equal to or greater than its cash and cash equivalents.

NOTE J- COVID-19

On January 30, 2020, the World Health Organization ("WHO") announced a global health emergency because of a new strain of coronavirus in Wuhan, China (the "COVID-19 outbreak") and the risks to the international community as the virus spreads globally beyond its point of origin. In March 2020, the WHO classified the COVID-19 outbreak as a pandemic, based on the rapid increase in exposure globally. The full impact of the COVID19 outbreak continues to evolve as of the date of this report. As such, it is uncertain as to the full magnitude that the pandemic will have on the District's financial condition, liquidity and future results of operations. Management is actively monitoring the global and local situation on its financial condition, liquidity, operations, suppliers, industry and workforce. Given the daily evolution of the COVID-19 outbreak and the global responses to curb its spread, the Distirct is not able to estimate the effects of the COVID-19 outbreak on its results of operations, financial condition or liquidity for fiscal year 2023. As a result of COVID-19, numerous Federal and State grants have been made available to the District to assist with the risks and help offset incurred costs of the District.

NOTE K- 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. As provided by K.S.A. 74-4927, disabled members in 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.

NOTE L- IN-SUBSTANCE RECEIPT IN TRANSIT

There were none recorded for the year ended June 30, 2023.

NOTE M- LONG-TERM DEBT

The District is currently constructing capital improvements financed by a bond. The payments are not finalized, but they paid $156,894 in interest this fiscal year.

NOTE N- CAPITAL PROJECT COMPLIANCE

The District is currently not involved in any such activities.

NOTE O- LITIGATION CONTINGENCIES

The District currently has no litigation contingencies that it is involved.

NOTE P- CONTINGENT LIABILITIES

The District participates in a number of federally assisted grant programs. These programs are subject to program compliance audits by grantors or their representatives for audits of these programs for or including the year ending June 30, 2023. The compliance audits are conducted annually on a timely basis. The District's compliance with the grant agreements are established when such audits are complete. The District expects the amount of expenditures, which may be disallowed by the grantor agencies, if any, to be immaterial.

NOTE Q- SUBSEQUENT EVENTS

These financial statements considered subsequent events through December 11, 2023, the date the financial statements were available to be issued.

NOTE R- RISK MANAGEMENT

The District is exposed to various risks of loss related to limited torts; theft of, damage to and destruction of assets; errors and omissions and natural disasters for which the district carries insurance. There have been no significant reductions in coverage from prior years and settlements have not exceeded coverage in the past three years.

PIKE VALLEY UNIFIED SCHOOL DISTRICT NO. 426
Scandia, Kansas
NOTES TO FINANCIAL STATEMENTS
June 30, 2023

NOTE S INTER-FUND TRANSACTIONS

Recurring annual transfers between budgetary funds for the purpose of shifting resources from the fund legally required to receive the revenue, to the fund authorized to expend the revenue, have been segregated from normal revenues and expenditures for reporting purposes are are:

FROM	TO	2023	2022
General	Food Service	$ 25,853	$ 0
General	At Risk (K-12)	152,649	147,768
General	Special Education	185,153	185,797
General	Capital Outlay	0	18,098
Genearl	Contingency Reserve	0	56,941
General	Professional Dev	5,000	0
General	At Risk 4 year	24,975	0
	Totals	393,630	408,604
Supplemental General	Food Service	3,918	3,500
Supplemental General	Driver Training	0	3,235
Supplemental General	Prof Development	3,895	18,000
Supplemental General	Special Education	145,000	193,289
Supplemental General	At Risk 4 Year Old	35,000	30,000
Supplemental General	At Risk K-12	44,928	45,540
Supplemental General	Career/Post Secondary	100,000	157,037
	Totals	332,741	450,601
	Totals	726,371	859,205

Regulatory Authority for General Fund Transfers: KSA 72-6428
Regulatory Authority for Supplemental General Fund Transfers: KSA 72-6433

The above transfers are included in the expenditures of the disbursing fund and included in the revenues of the receiving fund as required by the Cash Basis and Budget Laws of Kansas, and for budget comparison purposes.

PIKE VALLEY UNIFIED SCHOOL DISTRICT NO. 426
Scandia, Kansas
NOTES TO FINANCIAL STATEMENTS
June 30, 2023

NOTE T INTER-GOVERNMENTAL ASSISTANCE-STATE

Type of Aid		2023	2022
General State Aid		$ 1,644,369	$ 1,426,622
Special Ed		185,153	185,797
Supplemental State Aid		18,240	27,390
School District Mill Levy		377,270	521,185
School Dist Contribution Checkof		89	0
Reading Success		0	0
Professional Development		2,142	0
State Safety		1,120	1,708
Food Service Aid		1,616	1,417
Mentor Teacher		457	1,000
KPERS Employer Cont.		214,084	205,440
	Totals	2,444,540	2,370,559

NOTE U FEDERAL ASSISTANCE

Type of Aid		2023	2022
Covid Testing Grant		0	10,500
Title I Current		53,268	22,206
NSLP Equipment		0	8,725
Food Service		127,559	183,770
ESSER		224,967	91,168
Supporting Effective Instruction		7,455	3,946
Academic Enrich		16,808	6,945
	Totals	430,057	327,260

2,874,597

Federal programs in which the school district participated have specified for what purpose funds are to be expended. All funds unexpended at June 30, 2023 are restricted to federal program specified expenditures.

REGULATORY - REQUIRED SUPPLEMENTARY INFORMATION

PIKE VALLEY UNIFIED SCHOOL DISTRICT NO. 426
Scandia, Kansas

SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis

For The Year Ended June 30, 2023

STATEMENT 2

Fund	Statement Number	Certified Budget	Adjustments To Comply With Legal Max	Adjustments For Qualifying Budget Credits	Total Budget For Comparison	Expenditures Chargeable To Current Year	Variance Over (Under)
General Funds:							
General Fund	3-1	$ 2,262,597	$ (55,729)	$ 84,770	$ 2,291,638	$ 2,291,638	$ 0
Supplemental General	3-2	640,000	0	0	640,000	640,000	0
Special Purpose Funds:							
Capital Outlay	3-3	525,000	0	0	525,000	287,880	(237,120)
Driver Training	3-4	5,051	0	0	5,051	465	(4,586)
At Risk (K-12)	3-5	214,845	0	0	214,845	97,294	(117,551)
Food Service	3-6	262,750	0	0	262,750	235,546	(27,204)
Professional Development	3-7	15,500	0	0	15,500	15,181	(319)
Special Education	3-8	411,157	0	0	411,157	355,323	(55,834)
Career & Post Secondary Ed	3-9	116,875	0	0	116,875	99,975	(16,900)
Bilingual Fund	3-10	0	0	0	0	0	0
Gifts & Grants	3-18	27,059	0	0	27,059	121,483	94,424
KPERs Retirement	3-16	225,984	0	0	225,984	214,084	(11,900)
At Risk (4 Year Old)	3-21	64,950	0	0	64,950	59,721	(5,229)
Bond & Interest Fund	3-22	156,894	0	0	156,894	156,894	0
TOTALS		$ 4,928,662	$ (55,729)	$ 84,770	$ 4,957,703	$ 4,418,590	$ (382,219)

See Accountant's Report and Accompanying Notes

PIKE VALLEY UNIFIED SCHOOL DISTRICT NO. 426
Scandia, Kansas

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

STATEMENT 3-1

GENERAL FUND

	Prior Year Actual Transactions	Current Year Actual Transactions	Current Year Budget	Current Year Variance Over (Under)
Statutory Revenues				
Taxes in Process	$ 0	$ 0	$ 0	$ 0
Ad Valorem Property Tax	0	0	0	0
Local Sources	0	24,975	0	24,975
General State Aid	1,947,807	2,021,639	2,048,667	(27,028)
Special Education Aid	185,797	185,153	213,930	(28,777)
Pre-school Tuition	0	0	0	0
Misc	108	76	0	76
Interest on idle funds	0	0	0	0
Reimbursements	32,398	59,795	0	59,795
KPERS	0	0	0	0
Total Statutory Revenues	$ 2,166,110	$ 2,291,638	$ 2,262,597	$ 29,041
Expenditures				
Instruction	$ 868,980	$ 996,399	$ 957,036	$ 39,363
Student Support Services	23,580	51,746	53,700	(1,954)
Instructional Support Staff	17,495	16,952	23,000	(6,048)
General Administration	204,622	184,024	203,000	(18,976)
School Administration	244,640	261,875	259,000	2,875
Central Services/Operations and Maintenance	305,482	368,875	318,582	50,293
Student Transportation Services	86,601	16,078	60,000	(43,922)
Outgoing Transfers	414,710	395,689	388,279	7,410
Adj. To Comply With Legal Max	0	0	(55,729)	55,729
Adj. For Qualifying Budget Credits	0	0	84,770	(84,770)
Total Expenditures	$ 2,166,110	$ 2,291,638	$ 2,291,638	$ 0
Cash Receipts Over (Under) Expenditures	0	0		
Modified Unencumbered Cash - Beginning	0	0		
Unencumbered Cash - Ending	$ 0	$ 0		

PIKE VALLEY UNIFIED SCHOOL DISTRICT NO. 426
Scandia, Kansas

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

STATEMENT 3-2

SUPPLEMENTAL GENERAL FUND

	Prior Year Actual Transactions	Current Year Actual Transactions	Current Year Budget	Current Year Variance Over (Under)
Statutory Revenues				
Taxes in Process	$ 0	$ 0	$ 0	$ 0
Ad Valorem Property Tax	549,632	572,208	0	572,208
Reimbursements	852	0	0	0
Delinquent Tax	9,101	3,496	5,788	(2,292)
Motor Vehicle Tax	38,508	35,727	31,344	4,383
Taxes in Lieu of Payments	0	0	0	0
Machinery & Equip	0	0	0	0
Watercraft RC	0	0	0	0
Misc	0	0	0	0
Recreational Vehicle/Commercial Vehicle	14,601	19,497	35,968	(16,471)
State Aid	27,390	18,240	18,240	0
Total Statutory Revenues	$ 640,084	$ 649,168	$ 91,340	$ 557,828
Expenditures				
Instruction	$ 60,061	$ 114,910	$ 74,000	$ 40,910
School Administration	8,866	17,312	50,900	(33,588)
Central Services	20,176	20,010	20,000	10
Instructional Support Staff	8,387	12,201	12,500	(299)
Operations and Maintenance	21,550	13,410		13,410
General Administration	3,123	2,585	5,000	(2,415)
Transportation	74,558	126,831	75,300	51,531
Outgoing Transfers	463,279	332,741	402,300	(69,559)
Adj. To Comply With Legal Max			0	0
Adj. For Qualifying Budget Credits	0	0	0	0
Total Expenditures	$ 660,000	$ 640,000	$ 640,000	$ 0
Cash Receipts Over (Under) Expenditures	(19,916)	9,168		
Modified Unencumbered Cash - Beginning	48,867	28,951		
Unencumbered Cash - Ending	$ 28,951	$ 38,119		

See Accountant's Report and Accompanying Notes

PIKE VALLEY UNIFIED SCHOOL DISTRICT NO. 426
Scandia, Kansas

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

STATEMENT 3-3

CAPITAL OUTLAY FUND

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Cash Receipts				
Taxes in Process	$ 0	$ 0	0	$ 0
Ad Valorem Tax	220,264	198,609	197,269	1,340
Current Tax	0	0	0	0
Delinquent Tax	3,454	1,390	2,320	(930)
Other Local	2,000	4,486	0	4,486
Commercial/Motor Vehicle/RV Tax	20,548	21,359	14,577	6,782
Interest on Idle Funds	1,840	24,035	0	24,035
Reimbursements	0	0	0	0
State Aid	0	0	0	0
Machinery and Equipment	0	0	0	0
Watercraft Tax	0	0	0	0
Misc	0	0	0	0
Transfer from General	18,098	0	0	0
Total Cash Receipts	$ 266,204	$ 249,879	214,166	$ 35,713
Expenditures				
Instruction	$ 34,041	$ 7,155	230,000	$ (222,845)
Student Support Services	0	0	0	0
Instructional Support Staff	0	0	0	0
General Administration	0	0	0	0
School Administration	0	0	0	0
Central Services/Operations & Maintenance	86,308	93,775	145,000	(51,225)
Transportation	60,171	128,116	100,000	28,116
Transfer	0	0	0	0
Building Improvement	80,797	58,834	50,000	8,834
Total Expenditures	$ 261,317	$ 287,880	$ 525,000	$ (237,120)
Cash Receipts Over (Under) Expenditures	4,887	(38,001)		
Modified Unencumbered Cash - Beginning	631,034	635,921		
Unencumbered Cash - Ending	$ 635,921	$ 597,920		

See Accountant's Report and Accompanying Notes

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Scandia, Kansas
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(With Comparative Actual Totals for Prior Year Ended June 30, 2022)

STATEMENT 3-4

DRIVER TRAINING FUND

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Cash Receipts				
State Aid	$ 1,708	$ 1,120	$ 1,350	$ (230)
Other	714	1,272	0	1,272
Operating Transfers	3,235	0	0	0
Total Cash Receipts	$ 5,657	$ 2,392	$ 1,350	$ 1,042
Expenditures				
Instruction	$ 0	$ 0	$ 3,801	$ (3,801)
Operating & Maintenance	205	465	1,250	(785)
Maintenance Service	0	0	0	0
Total Expenditures	$ 205	$ 465	$ 5,051	$ (4,586)
Cash Receipts Over (Under) Expenditures	5,452	1,927		
Modified Unencumbered Cash - Beginning	10,365	15,817		
Unencumbered Cash - Ending	$ 15,817	$ 17,744		

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Scandia, Kansas

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STATEMENT 3-5

AT RISK (K-12) FUND

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Cash Receipts				
Other Sources	$ 0	$ 0	$ 0	$ 0
Operating Transfers	193,308	197,577	211,127	(13,550)
Total Cash Receipts	$ 193,308	$ 197,577	$ 211,127	$ (13,550)
Expenditures				
Instruction	$ 130,224	$ 97,294	199,075	$ (101,781)
Support	13,219	0	15,770	(15,770)
Maintenance	0	0	0	0
Total Expenditures	$ 143,443	$ 97,294	$ 214,845	$ (117,551)
Cash Receipts Over (Under) Expenditures	49,865	100,283		
Modified Unencumbered Cash - Beginning	143,584	193,449		
Unencumbered Cash - Ending	$ 193,449	$ 293,732		

PIKE VALLEY UNIFIED SCHOOL DISTRICT NO. 426
Scandia, Kansas

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STATEMENT 3-6

FOOD SERVICE FUND

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Federal Aid	$ 152,697	$ 20,483	107,646	$ (87,163)
State Aid	41,215	108,693	1,332	107,361
Student & Adult Receipts	10,935	71,993	68,117	3,876
Operating Transfers	3,500	29,771	40,000	(10,229)
Miscellaneous	0	617	0	617
Total Cash Receipts	$ 208,347	$ 231,557	$ 217,095	$ 14,462
Expenditures				
Food Service Operations	202,325	235,546	262,750	(27,204)
Total Expenditures	$ 202,325	$ 235,546	$ 262,750	$ (27,204)
Cash Receipts Over (Under) Expenditures	6,022	(3,989)		
Modified Unencumbered Cash - Beginning	51,400	57,422		
Unencumbered Cash - Ending	$ 57,422	$ 53,433		

See Accountant's Report and Accompanying Notes

PIKE VALLEY UNIFIED SCHOOL DISTRICT NO. 426
Scandia, Kansas

SCHEDULE OF RECEIPTS AND EXPENDITURES
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STATEMENT 3-7

PROFESSIONAL DEVELOPMENT FUND

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Cash Receipts				
State Aid	$ 0	$ 2,142	$ 2,250	$ (108)
Other	0	0	0	0
Operating Transfers	18,000	8,895	8,152	743
Total Cash Receipts	$ 18,000	$ 11,037	$ 10,402	$ 635
Expenditures				
Instructional Support Staff	$ 11,962	$ 15,181	$ 15,500	$ (319)
Total Expenditures	$ 11,962	$ 15,181	$ 15,500	$ (319)
Cash Receipts Over (Under) Expenditures	6,038	(4,144)		
Modified Unencumbered Cash - Beginning	18,965	25,003		
Unencumbered Cash - Ending	$ 25,003	$ 20,859		

PIKE VALLEY UNIFIED SCHOOL DISTRICT NO. 426
Scandia, Kansas

SCHEDULE OF RECEIPTS AND EXPENDITURES
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STATEMENT 3-8

SPECIAL EDUCATION FUND

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Federal Aid	$ 9,818	$ 0	6,000	$ (6,000)
Misc	0	0	0	0
Local	0	0	0	0
Reimbursements	8,856	10,648	0	10,648
Operating Transfer	379,086	330,153	394,000	(63,847)
Total Cash Receipts	$ 397,760	$ 340,801	$ 400,000	$ (59,199)
Expenditures				
Instructional	$ 377,954	$ 355,323	410,607	$ (55,284)
Transfer	0	0	0	0
Transportation	173	0	550	(550)
Total Expenditures	$ 378,127	$ 355,323	$ 411,157	$ (55,834)
Cash Receipts Over (Under) Expenditures	19,633	(14,522)		
Modified Unencumbered Cash - Beginning	187,341	206,974		
Unencumbered Cash - Ending	$ 206,974	$ 192,452		

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(With Comparative Actual Totals for Prior Year Ended June 30, 2022)

STATEMENT 3-9

CAREER & POST SECONDARY EDUCATION FUND

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Federal	$ 1,764	$ 0	0	$ 0
Reimburstments	0	0	0	0
Misc	0	0	0	0
Operating Transfers	157,037	100,000	122,300	(22,300)
Total Cash Receipts	$ 158,801	$ 100,000	$ 122,300	$ (22,300)
Expenditures				
Instruction	$ 91,435	$ 99,975	116,875	$ (16,900)
Total Expenditures	$ 91,435	$ 99,975	$ 116,875	$ (16,900)
Cash Receipts Over (Under) Expenditures	67,366	25		
Modified Unencumbered Cash - Beginning	116,135	183,501		
Unencumbered Cash - Ending	$ 183,501	$ 183,526		

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STATEMENT 3-10

BILINGUAL FUND

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Cash Receipts				
State Aid	$ 0	$ 0	$ 0	$ 0
Other	0	0	0	0
Operating Transfers	0	0	0	0
Total Cash Receipts	$ 0	$ 0	$ 0	$ 0
Expenditures				
Instructional Support Staff	$ 0	$ 0	$ 0	$ 0
Total Expenditures	$ 0	$ 0	$ 0	$ 0
Cash Receipts Over (Under) Expenditures	0	0		
Modified Unencumbered Cash - Beginning	261	261		
Unencumbered Cash - Ending	$ 261	$ 261		

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STATEMENT 3-11

TEXTBOOK RENTAL FUND

	Prior Year Actual	Current Year Actual
Cash Receipts		
Rental Fees	$ 16,518	$ 16,039
Transfers	0	0
Total Cash Receipts	16,518	16,039
Expenditures		
Instruction Supplies	11,290	4,632
Total Expenditures	11,290	4,632
Cash Receipts Over (Under) Expenditures	5,228	11,407
Modified Unencumbered Cash - Beginning	28,699	33,927
Prior Year Cancelled Encumbrances		
Unencumbered Cash - Ending	$ 33,927	$ 45,334

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See Accountant's Report and Accompanying Notes

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STATEMENT 3-12

CAPITAL PROJECT FUND
CONSTRUCTION FUND

	Prior Year 2022	Current Year 2023
Proceeds	$ 6,225,677	$ 0
Expenditures	681,411	2,724,141
Receipts Over (Under) Expenditures	5,544,266	(2,724,141)
Unencumbered Cash - Beginning	0	5,544,266
Unencumbered Cash - Ending	$ 5,544,266	$ 2,820,125

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STATEMENT 3-13

TITLE II A TEACHER QUALITY FUND

	Prior Year Actual	Current Year Actual
Cash Receipts		
Grant	$ 3,946	$ 7,455
Total Cash Receipts	3,946	7,455
Expenditures		
Technical Services	3,946	7,455
Total Expenditures	3,946	7,455
Cash Receipts Over (Under) Expenditures	0	0
Modified Unencumbered Cash - Beginning	0	0
Prior Year Cancelled Encumbrances		
Unencumbered Cash - Ending	$ 0	$ 0

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STATEMENT 3-14

TITLE I FUND - CURRENT

	Prior Year Actual	Current Year Actual
Cash Receipts		
Federal Sources	$ 22,206	$ 53,268
Total Cash Receipts	22,206	53,268
Expenditures		
Instruction	22,206	53,268
Total Expenditures	22,206	53,268
Cash Receipts Over (Under) Expenditures	0	0
Modified Unencumbered Cash - Beginning	0	0
Prior Year Cancelled Encumbrances		
Unencumbered Cash - Ending	$ 0	$ 0

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STATEMENT 3-15

TITLE IV-A

	Prior Year Actual	Current Year Actual
Cash Receipts		
Federal	$ 6,945	$ 16,808
Total Cash Receipts	6,945	16,808
Expenditures		
Instruction	6,945	16,808
Materials and Equipment	0	0
Total Expenditures	6,945	16,808
Cash Receipts Over (Under) Expenditures	0	0
Modified Unencumbered Cash - Beginning	0	0
Prior Year Cancelled Encumbrances		
Unencumbered Cash - Ending	$ 0	$ 0

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STATEMENT 3-16

KPERS RETIREMENT FUND

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Transfers	$ 205,440	$ 214,084	$ 225,984	$ (11,900)
Total Cash Receipts	$ 205,440	$ 214,084	$ 225,984	$ (11,900)
Expenditures				
Instructional	$ 119,155	$ 124,169	127,884	$ (3,715)
Student Support	14,381	14,986	17,000	(2,014)
Instructional Support	6,163	6,423	6,300	123
Principals/Sec	0	0	0	0
General Administration	14,381	14,986	16,000	(1,014)
School Administration	24,653	25,690	27,000	(1,310)
Maintenance	12,326	12,845	22,000	(9,155)
Transportation	4,109	4,281	4,800	(519)
Food Service	10,272	10,704	5,000	5,704
Total Expenditures	$ 205,440	$ 214,084	$ 225,984	$ (11,900)
Cash Receipts Over (Under) Expenditures	0	0		
Modified Unencumbered Cash - Beginning	0	0		
Prior Year Cancelled Encumbrances				
Unencumbered Cash - Ending	$ 0	$ 0		

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STATEMENT 3-17

CONTINGENCY RESERVE FUND

	Prior Year Actual	Current Year Actual
Cash Receipts		
Operating Transfers	$ 56,941	$ 0
Total Cash Receipts	56,941	0
Expenditures		
Transfer	2,822	0
Operations and Maintenance	0	45,759
Total Expenditures	2,822	45,759
Cash Receipts Over (Under) Expenditures	54,119	(45,759)
Modified Unencumbered Cash - Beginning	238,121	292,240
Prior Year Cancelled Encumbrances		
Unencumbered Cash - Ending	$ 292,240	$ 246,481

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STATEMENT 3-18

GIFT FUND

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Cash Receipts				
Operating Transfers	$ 19,776	$ 141,131	20,000	$ 121,131
Total Cash Receipts	$ 19,776	$ 141,131	$ 20,000	$ 121,131
Expenditures				
Instruction	$ 27,059	$ 121,483	$ 27,059	$ 94,424
Total Expenditures	$ 27,059	$ 121,483	$ 27,059	$ 94,424
Cash Receipts Over (Under) Expenditures	(7,283)	19,648		
Modified Unencumbered Cash - Beginning	46,151	38,868		
Prior Year Cancelled Encumbrances				
Unencumbered Cash - Ending	$ 38,868	$ 58,516		

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STATEMENT 3-19

OTHER/SPARK/ SMALL RURAL SCHOOLS

	Prior Year Actual	Current Year Actual
Cash Receipts		
Grant	$ 39,780	$ 4,646
Total Cash Receipts	39,780	4,646
Expenditures		
Technical Services	46,165	1,887
Total Expenditures	46,165	1,887
Cash Receipts Over (Under) Expenditures	(6,385)	2,759
Modified Unencumbered Cash - Beginning	7,332	947
Adjustments	0	
Unencumbered Cash - Ending	$ 947	$ 3,706

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STATEMENT 3-20

ESSER FUNDS

	Prior Year Actual	Current Year Actual
Cash Receipts		
Grant	$ 91,168	$ 224,967
Total Cash Receipts	91,168	224,967
Expenditures		
Instruction	91,168	224,967
Total Expenditures	91,168	224,967
Cash Receipts Over (Under) Expenditures	0	0
Modified Unencumbered Cash - Beginning	0	0
Prior Year Cancelled Encumbrances		
Unencumbered Cash - Ending	$ 0	$ 0

This is not a budgeted fund
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STATEMENT 3-21

AT RISK (4 YEAR OLD) FUND

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Cash Receipts				
Other Sources	$ 27,260	$ 0	$ 0	$ 0
Operating Transfers	30,000	59,975	15,000	44,975
Total Cash Receipts	$ 57,260	$ 59,975	$ 15,000	$ 44,975
Expenditures				
Instruction	$ 51,308	$ 59,721	$ 64,950	$ (5,229)
Support	0	0	0	0
Maintenance	0	0	0	0
Total Expenditures	$ 51,308	$ 59,721	$ 64,950	$ (5,229)
Cash Receipts Over (Under) Expenditures	5,952	254		
Modified Unencumbered Cash - Beginning	78,746	84,698		
Prior Year Cancelled Encumbrances				
Unencumbered Cash - Ending	$ 84,698	$ 84,952		

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STATEMENT 3-22

BOND AND INTEREST FUND

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Ad Valorem Taxes	0	385,398	375,770	9,628
Delinquent Taxes	0	94	0	94
In Lieu of Taxes	0	11,499	0	11,499
Motor Vehicle Tax	0	0	0	0
RV/Comm Tax	0	0	0	0
Interest on Idle Funds	0	23,488	0	23,488
State Aid	0	0	0	0
Other	$ 0	$ 0	0	$ 0
Total Cash Receipts	$ 0	$ 420,479	$ 375,770	$ 44,709
Expenditures				
Bond Principal	$ 0	$ 0	0	$ 0
Bond Fees	0	0	0	0
Bond Interest	0	156,894	156,894	0
Total Expenditures	$ 0	$ 156,894	$ 156,894	$ 0
Receipts Over (Under) Expenditures	0	263,585		
Unencumbered Cash - Beginning	0	0		
Unencumbered Cash - Ending	$ 0	$ 263,585		

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SUMMARY OF RECEIPTS, EXPENDITURES,
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STATEMENT 4

TRUST FUNDS

Fund	Beginning Unencumberd Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumberd Cash Balance	Add Encumbrances/ Accounts Pay.	Ending Cash Balance
Activity							
Haywood Ostberg	$ 129,764	$	$ 3,878	$ 3,000	$ 0	$ 0	$ 130,642
	0						
Total Trust Funds	$ 129,764	$	$ 3,878	$ 3,000	$ 0	$ 0	$ 130,642

Checking	61
Savings	7,204
CD	123,377
	130,642

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SUMMARY OF RECEIPTS, EXPENDITURES,
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DISTRICT/SCHOOL ACTIVITY-AGENCY FUNDS

STATEMENT 5

Fund	Beginning Unencumberd Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumberd Cash Balance	Add Encumbrances/ Accounts Pay.	Ending Cash Balance
Clubs/Organizations							
Office Activities	$ 1,919	$	$ 424	$ 1,499	$ 844	$	$ 844
Cheerleaders	1,641		5,415	3,357	3,699		3,699
FCA Club	42		0	0	42		42
Play	6,733		2,371	1,976	7,128		7,128
Kayettes	562		894	908	548		548
Music Club	60		0	0	60		60
National Honor Society	816		0	814	2		2
Panther Prints	3,355		12,207	14,002	1,560		1,560
Robotics	405		0	0	405		405
PV SADD	221		0	0	221		221
Stuco	262		3,783	3,681	364		364
Graduating Classes	9,869		20,672	15,717	14,824		14,824
Miscellaneous	669		5	475	199		199
Subtotal	$ 26,554	$	$ 45,771	$ 42,429	$ 29,896	$ 0	$ 29,896
Junior High Agency							
Jr. High Pep Club	$ 452	$	$ 805	$ 956	$ 301	$	$ 301
Library	1,333		1,373	1,408	1,298		1,298
Panther Paws	0		1,325	1,325	0		0
Stucco	15		0	0	15		15
Playground Equipment	192		72	6	258		258
Subtotal Middle School	$ 1,992	$	$ 3,575	$ 0	$ 1,872	$ 0	$ 1,872
Clearing Accounts							
District Monies							
Lunch	$ 0	$	$ 27,766	$ 27,766	$ 0	$	$ 0
Industrial Arts	0		30	30	0		0
Locks	0		80	80	0		0
Band	0		420	420	0		0
Vo Ag	0		334	334	0		0
Art	0		857	857	0		0
Laptop	0		4,030	4,030	0		0
Petty Cash	0		9,524	9,524	0		0
Junior High Activity							
Lunch	0		44,308	44,308	0		0
Book Rental	0		5,197	5,197	0		0
Band	0		265	265	0		0
Petty Cash	0		856	856	0		0
Sup Petty Cash	196		0	100	96		96
Subtotal Clearing	$ 196	$	$ 93,667	$ 93,767	$ 96	$ 0	$ 96
Total Agency Accounts	$ 28,742	$ 0	$ 143,013	$ 136,196	$ 31,864	$ 0	$ 31,864
Jr/SR High Activities	$	$	$	$	$	$	
FFA	8,221		34,486	40,984	1,723		1,723
FBLA	1,095		3,303	2,687	1,711		1,711
Pre Season BB	6,716		2,335	2,334	6,717		6,717
Activities	2,718		22,042	18,098	6,662		6,662
Total Activity Funds	$ 18,750	$	$ 62,166	$ 64,103	$ 16,813	$ 0	$ 16,813
Total Agency/Activity	$ 47,492	$ 0	$ 205,179	$ 200,299	$ 48,677	$ 0	$ 48,677

See Accountant's Report and Accompanying Notes