VARNEY
& ASSOCIATES, CPAs, LLC

October 18, 2023

Gardner Edgerton Unified School District No. 231
231 E. Madison Ave.
Gardner, KS 66030

We have audited the financial statement of Gardner Edgerton Unified School District No. 231 as of and for the year ended June 30, 2023, and have issued our report thereon dated October 18, 2023. Professional standards require that we advise you of the following matters relating to our audit.

Our Responsibility in Relation to the Financial Statement Audit
As communicated in our engagement letter dated July 11, 2023, our responsibility, as described by professional standards, is to form and express an opinion about whether the financial statement that has been prepared by management with your oversight is presented fairly, in all material respects, in accordance with the regulatory basis of accounting prescribed by the State of Kansas in the *Kansas Municipal Audit and Accounting Guide* (KMAAG). Our audit of the financial statement does not relieve you or management of your respective responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statement is free of material misstatement. An audit of financial statement includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Gardner Edgerton Unified School District No. 231's internal control over financial reporting. Accordingly, as part of our audit, we considered the internal control of Gardner Edgerton Unified School District No. 231 solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are also responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.

Planned Scope and Timing of the Audit
We conducted our audit consistent with the planned scope and timing we previously communicated to you.

Compliance with All Ethics Requirements Regarding Independence
The engagement team, others in our firm, as appropriate, and our firm have complied with all relevant ethical requirements regarding independence.

Qualitative Aspects of the Entity's Significant Accounting Practices
Significant Accounting Policies
Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by Gardner Edgerton Unified School District No. 231 is included in Note 1 to the financial statement. There has been no initial selection of accounting policies and no changes in significant accounting policies or their application during 2023. No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

Qualitative Aspects of the Entity's Significant Accounting Practices (Continued)
Significant Accounting Estimates
Accounting estimates are an integral part of the financial statement prepared by management and are based on management's current judgments. Those judgments are normally based on knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statement and because of the possibility that future events affecting them may differ markedly from management's current judgments.

There are no sensitive accounting estimates affecting the financial statement.

Financial Statement Disclosures
Certain financial statement disclosures involve significant judgment and are particularly sensitive because of their significance to financial statement users. There are no sensitive disclosures affecting USD 231 - Gardner Edgerton's financial statement.

Significant Unusual Transactions
For purposes of this communication, professional standards require us to communicate to you significant unusual transactions identified during our audit. We did not identify any significant unusual transactions.

Significant Difficulties Encountered during the Audit
We encountered no significant difficulties in dealing with management relating to the performance of the audit.

Uncorrected and Corrected Misstatements
For purposes of this communication, professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management. Further, professional standards require us to also communicate the effect of uncorrected misstatements related to prior periods on the relevant classes of transactions, account balances or disclosures, and the financial statement as a whole. There were no identified misstatements.

In addition, professional standards require us to communicate to you all material, corrected misstatements that were brought to the attention of management as a result of our audit procedures. There were no material misstatements that we identified as a result of our audit procedures.

Disagreements with Management
For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter, which could be significant to Gardner Edgerton Unified School District No. 231's financial statement or the auditor's report. No such disagreements arose during the course of the audit.

Representations Requested from Management
We have requested certain written representations from management, which are included in a separate letter dated the same as this letter.

Management's Consultations with Other Accountants
In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing and accounting matters.

Other Significant Matters, Findings, or Issues
In the normal course of our professional association with Gardner Edgerton Unified School District No. 231, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, operating and regulatory conditions affecting the Gardner Edgerton Unified School District No. 231, and operational plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition to our retention as auditors.

This report is intended solely for the information and use of the Board of Education and management of Gardner Edgerton Unified School District No. 231 and is not intended to be and should not be used by anyone other than these specified parties.

Varney & Associates, CPAs, LLC

Certified Public Accountants
Manhattan, Kansas

GARDNER EDGERTON UNIFIED SCHOOL DISTRICT NO. 231

Gardner, Kansas

FINANCIAL STATEMENT

WITH REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION

and

INDEPENDENT AUDITOR'S REPORT

June 30, 2023

VARNEY & ASSOCIATES, CPAs, LLC
Manhattan, Kansas

GARDNER EDGERTON UNIFIED SCHOOL DISTRICT NO. 231
Gardner, Kansas
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GARDNER EDGERTON UNIFIED SCHOOL DISTRICT NO. 231
Gardner, Kansas
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October 18, 2023

Board of Education
Gardner Edgerton Unified School District No. 231
Gardner, Kansas

Independent Auditor's Report

Adverse and Unmodified Opinions
We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Gardner Edgerton Unified School District No. 231 (the District), 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 they year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* (KMAAG) 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), KMAAG, 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 audits. 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 the 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 KMAAG, which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Responsibilities of Management for the Financial Statement
Management is responsible for the preparation and fair presentation of the financial statement in accordance with KMAAG as described in Note 1; this includes determining 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 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.

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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 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, 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 expenditures-agency funds (Schedules 1, 2, 3 and 4 as listed in the table of contents) are presented for purposes of additional analysis and are not required part of the basic financial statement; however, are required to be presented under the provisions of the KMAAG. 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.

Supplementary Information (Continued)
We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of the District as of and for the year ended June 30, 2022 (not presented herein), and have issued our report thereon dated November 9, 2022, which contained an unmodified opinion on the basic financial statement. The 2022 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the website 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 (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 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 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, 2023, on the basis of accounting described in Note 1.

Other Supplementary Information
Our audit was conducted for the purpose of forming an opinion on the financial statement that collectively comprises the District's basic financial statement. The Schedule of Expenditures of Federal Awards, as required by Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal Awards is fairly stated, in all material respects, in relation to the basic financial statement as a whole.

Other Reporting Required by Government Auditing Standards
In accordance with Government Auditing Standards, we have also issued our report dated October 18, 2023 on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District'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 the District's internal control over financial reporting and compliance.

Varney & Associates, CPAs, LLC

Certified Public Accountants
Manhattan, Kansas

GARDNER EDGERTON UNIFIED SCHOOL DISTRICT NO. 231
Gardner, Kansas
SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH
Regulatory Basis
For the Year Ended June 30, 2023

	Beginning Unencumbered Cash Balance	Prior Year Canceled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
GOVERNMENTAL TYPE FUNDS							
General Funds							
General Fund	$ -	$ -	$ 45,113,067	$ 45,113,067	$ -	$ 2,488,623	$ 2,488,623
Supplemental General Fund	429,755	-	15,125,956	14,770,329	785,382	-	785,382
Special Purpose Funds							
Preschool-Aged At-Risk Fund	3,105	-	28,060	31,165	-	3,719	3,719
At-Risk (K-12) Fund	515,160	-	5,744,413	5,138,925	1,120,648	340,954	1,461,602
Bilingual Education Fund	135	-	345,822	345,957	-	36,623	36,623
Capital Outlay Fund	6,818,320	-	6,388,611	6,197,630	7,009,301	1,194,629	8,203,930
Driver Training Fund	114,245	-	113,226	103,436	124,035	-	124,035
Extraordinary School Program Fund	32,706	-	125,291	135,392	22,605	-	22,605
Food Service Fund	1,876,386	-	4,028,386	4,135,878	1,768,894	64,774	1,833,668
Professional Development Fund	-	-	174,671	150,312	24,359	-	24,359
Parent Education Program Fund	417	-	133,006	133,423	-	-	-
Summer School Fund	649	-	51,280	12,880	39,049	-	39,049
Special Education Fund	-	-	17,918,944	16,651,457	1,267,487	744,437	2,011,924
Cost of Living Fund	57,261	-	714,267	720,175	51,353	-	51,353
Career and Postsecondary Education Fund	-	-	390,551	390,551	-	-	-
KPERS Special Retirement Contribution Fu	-	-	6,781,748	6,781,748	-	-	-
Special Liability Fund	17,403	-	450,051	126,617	340,837	-	340,837
Extraordinary Growth Fund	94,567	-	617,682	623,765	88,484	-	88,484
Gifts and Grants Fund	175	-	92,756	83,735	9,196	-	9,196
Contingency Reserve Fund	2,356,199	-	728,002	84,201	3,000,000	-	3,000,000
Textbook and Student Material Revolving Fu	225,871	-	617,490	187,294	656,067	32,773	688,840
Federal Grants Fund	(825,050)	-	3,767,875	3,127,262	(184,437)	154,503	(29,934)
District Activity	333,688	-	793,732	777,026	350,394	-	350,394

(continued)

The accompanying notes are an integral part of this financial statement.
See Independent Auditor's Report.

GARDNER EDGERTON UNIFIED SCHOOL DISTRICT NO. 231
Gardner, Kansas
SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH (CONTINUED)
Regulatory Basis
For the Year Ended June 30, 2023

	Beginning Unencumbered Cash Balance	Prior Year Canceled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
GOVERNMENTAL TYPE FUNDS (CONTINUED)							
Bond and Interest Funds							
Bond and Interest Fund	$ 14,492,774	$ -	$ 14,594,376	$ 13,333,189	$ 15,753,961	$ -	$ 15,753,961
Capital Project Fund							
Special Assessment Fund	114,376	-	133,780	200,615	47,541	-	47,541
Total Reporting Entity (Excluding Agency Funds)	$ 26,658,142	$ -	$ 124,973,043	$ 119,356,029	$ 32,275,156	$ 5,061,035	$ 37,336,191

Composition of Cash	
Checking	
Central Bank of the Midwest	$ 12,865,595
CDARS	
Mid-America Bank	788,362
Investment Pool	
Kansas Municipal Investment Pool	23,964,605
Total Cash	$ 37,618,562
Less: Agency funds per Schedule 3	(282,371)
Total Reporting Entity (Excluding Activity Funds)	$ 37,336,191

STATEMENT 1 (CONTINUED)

The accompanying notes are an integral part of this financial statement.
See Independent Auditor's Report.

Note 1: Summary of Significant Accounting Policies

Gardner Edgerton Unified School District No. 231 (the District) is a municipal corporation governed by an elected seven member board. This financial statement includes all the accounts for which the District is considered to be financially accountable. The District has no related municipal entities.

Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United State 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 of application of generally accepted accounting principles and allowing the District to use the regulatory basis of accounting.

Regulatory Basis Fund Types

The accounts of the District are organized and operated on the basis of funds. A fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. The District could have the following types of funds:

General Fund -- the primary 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.

Agency Fund -- used to report assets held by the District in a purely custodial capacity.

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) and bond and interest funds. The statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

1. Preparation of the budget for the succeeding twelve month period on or before August 1st of each year.
2. Publication in a local newspaper of the proposed budget and notice of public hearing on the budget.
3. Public hearing at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25th.

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

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases 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 ten days after publication, the hearing may be held and the governing body may amend the budget at that time.

Note 1: Summary of Significant Accounting Policies (Continued)

Budgetary Information (Continued)

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

Adjustment to Comply with Legal Max - Unified school districts use this line item (for use in the budget column only) to adjust the certified budget to comply with the "Legal Max" budget. The State Board of Education calculates the "Legal Max" budget using enrollment figures. The District's budgeted expenditures are limited to the lower of the published budget or the "Legal Max" budget.

Adjustment for Qualifying Budget Credits - Districts may use this line item for any budgeted fund. The adjustment would be a positive amount. All budget adjustments must be authorized by Kansas statutes. Examples include: expenditure of federal grant monies, gifts and donations, and receipts authorized by law to be spent as if they were reimbursed expenses.

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which revenues 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 budget expenditure authority lapses at year end.

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

Contingency Reserve Fund	Textbook and Student Material Revolving Fund
Special Reserve Fund	District Activity 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.

Deficit Cash/Unencumbered Cash for Individual Funds

Funds with a Deficit Unencumbered Cash Balance- Generally, school districts are required by K.S.A. 10-1113 to limit fund expenditures to the available monies in that fund. K.S.A 12-1663, however, provides an exception for those funds which are to be financed by Federal government sources and other grants and gifts. This exception allows these funds to expend in excess of currently available resources with the expectation that the District will be reimbursed for qualifying grant expenditures.

The following funds had a deficit balance of unencumbered cash as of June 30, 2023: ESSER. This fund is financed by Federal and State governmental agencies and the District is expecting reimbursement of qualifying grant expenditures.

Note 2: Deposits and Investments

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

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

Note 2: Deposits and Investments (Continued)

Some of the District's investments are bond proceeds invested pursuant to K.S.A. 10-131. This statute allows additional investment authority beyond that of K.S.A. 12-1675. Investments of bond proceeds may follow K.S.A. 12-1675 or include other investments such as the KMIP, direct obligations of the U.S. government or any agency thereof, and various other investments as specified in K.S.A. 10-131.

At June 30, 2023, the District has the following investments:

		Investment Maturities (in Years)		
Investment Type	**Fair Value**	**Less than 1**	**1 - 2**	**Rating U.S.**
Kansas Municipal Investment Pool	$ 23,964,605	$ 23,964,605	$ -	S&P A-1+
Certificates of Deposit and Savings	788,357	788,357	-	-
	$ 24,752,962	$ 24,752,962	$ -	

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. The District's allocation of investments as of June 30, 2023, is as follows:

Investment	**Percent of Investment**
Kansas Municipal Investment Pool	96%
Certificates of Deposit	4%

Custodial credit risk – deposits. Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. State statutes require the District's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. The District has no designated "peak periods". All deposits were legally secured at June 30, 2023.

At June 30, 2023, the District's carrying amount of deposits was $13,592,945 and the bank balance was $13,961,899. The bank balance was held by two banks resulting in a concentration of credit risk. Of the bank balance, $788,362 was covered by federal depository insurance and the remaining balance was collateralized 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 the 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.

At June 30, 2023, the District had invested $23,964,605 in the Kansas Municipal Investment Pool (KMIP). The KMIP is under the oversight of the Pooled Money Investment Board. The board is comprised of the State Treasurer and four additional members appointed by the State Governor. The board reports annually to the Kansas legislature. State pooled monies may be invested in direct obligations of, or obligations that are insured as to principal and interest by the U.S. government or any agency thereof, with maturities up to four years. No more than 10 percent of those funds may be invested in mortgage-backed securities. In addition, the State pool may invest in repurchase agreements with Kansas banks or with primary government securities dealers.

Note 3: Long-Term Debt

General Long-Term Debt

The District is subject to statutes of the State of Kansas, which limit the bonded debt outstanding to 14% of the assessed valuation. The District requested and received approval under K.S.A. 75-2315 which allows the issuance of bonded debt in excess of the general bond debt limitation.

Following is a summary of long-term debt transactions of the District for the year:

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Beginning of Year	Additions	Refinancing	Reductions/ Payments	End of Year	Interest Paid
General Obligation Bonds										
Series 2011-A	3.70%-4.125%	03/01/11	$ 14,640,000	10/1/2022	$ 445,000	$ -	$ -	$ 445,000	$ -	$ 8,900
Series 2012-A	3.75%-5.00%	04/25/12	40,265,000	10/1/2032	28,730,000	-	25,680,000	3,050,000	-	613,519
Series 2013-A	3.00%-5.00%	05/15/13	50,795,000	10/1/2033	41,040,000	-	-	3,145,000	37,895,000	1,631,475
Series 2015-A	2.125%-3.00%	03/26/15	8,880,000	10/1/2027	7,035,000	-	-	1,135,000	5,900,000	158,050
Series 2016-A	1.50%-5.00%	05/17/16	38,130,000	10/1/2036	34,985,000	-	-	975,000	34,010,000	1,467,200
Series 2016-B	2.00%-5.00%	10/20/16	9,180,000	10/1/2027	2,000,000	-	-	300,000	1,700,000	61,150
Series 2022-A	1.80%	07/06/22	25,860,000	4/1/2033	-	25,860,000	-	-	25,860,000	342,645
Total Long-Term Debt					$ 114,235,000	$ 25,860,000	$ 25,680,000	$ 9,050,000	$ 105,365,000	$ 4,282,939

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

	2024	2025	2026	2027	2028	2029-2033	2034-2038	Total
General Obligation Bonds								
Principal	$ 9,200,000	$ 8,980,000	$ 8,695,000	$ 7,745,000	$ 6,765,000	$ 35,615,000	$ 28,365,000	$ 105,365,000
Interest	3,501,855	3,189,008	2,882,192	2,625,116	2,438,319	8,780,900	2,278,450	25,695,840
	$ 12,701,855	$ 12,169,008	$ 11,577,192	$ 10,370,116	$ 9,203,319	$ 44,395,900	$ 30,643,450	$ 131,060,840

Note 4: Interfund Transfers

The District made the following operating transfers during the year. The transfers were approved by the Board of Education.

Fund From	Fund To	Statutory Authority	Amount
General	Bilingual Education	K.S.A. 72-5167	$ 172,410
General	Extraordinary School	K.S.A. 72-5167	28,200
General	Professional Development	K.S.A. 72-5167	155,000
General	Parent Education	K.S.A. 72-5167	46,821
General	Special Education	K.S.A. 72-5167	6,877,885
General	Vocational Education	K.S.A. 72-5167	390,551
General	At-Risk (K-12)	K.S.A. 72-5167	4,392,928
General	Food Service	K.S.A. 72-5167	843
General	Summer School	K.S.A. 72-5167	-
General	At Risk 4 year old	K.S.A. 72-5167	28,060
General	Special Education	K.S.A. 72-5167	8,757,544
General	Contingency	K.S.A. 72-5167	728,002
Supplemental	Textbook	K.S.A. 72-5143	200,000
Supplemental	Bilingual education	K.S.A. 72-5143	173,412
Supplemental	At-Risk (K-12)	K.S.A. 72-5143	1,351,485
	Total Transfers		$ 23,303,141

Note 5: Defined Benefit Pension Plan

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

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

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

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

Note 5: Defined Benefit Pension Plan (Continued)

Contributions (Continued): 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 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 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 $6,781,748 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 $66,876,469. The net pension liability was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2021, which was rolled forward to June 30, 2022. The District's proportion of the net pension liability was based on the ratio of the District's contributions to KPERS, relative to the total employer and non-employer contributions of the State/School subgroup within KPERS for the fiscal year ended June 30, 2022. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

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

Note 6: Commitments and Contingencies

The District receives significant financial assistance from numerous federal and state governmental agencies in the form of grants and state pass-through aid. The disbursements of funds received under these programs generally requires compliance with terms and conditions specified in the grant agreements and is subject to audit. Any disallowed claims resulting from such audits could become a liability of the General Fund or other applicable funds. However, in the opinion of management, any such disallowed claims will not have a material negative effect on the financial statement of the District as of June 30, 2023.

The District's general obligation bond issues are subject to the arbitrage provisions of Section 148 of the Internal Revenue Code. These provisions include the potential for rebates to the Federal Government of the earnings on the bond proceeds in excess of the yield on the bonds. The amounts of any future rebates due on other bonds or temporary notes have not been determined.

Note 7: Retirement Benefits

The District has a plan which covers personnel who voluntarily take early retirement. An employee is eligible for early retirement if the employee is not less than 54 years of age and has twenty years or more of service with the District. The District pays for the single monthly premium in the current health insurance plan for employees who elect to take early retirement. The cost of early retirement benefits paid during the year ended June 30, 2023 was $143,088.

The annual estimated costs of the single monthly premiums for health insurance plan coverage under this program are as follows for the year ended June 30, 2023:

	Year Ended
2024	$ 147,306
2025	135,512
2026	103,146
2027	79,056
2028	76,848
Thereafter	126,696
Total	$ 668,564

Note 8: Compensated Absences

Certified employees receive ten days of discretionary leave per year. Subject to eligibility requirements in the negotiated agreement, unused discretionary leave can either be rolled over as sick leave or eligible for sell back at a rate of sixty percent (60%) of a daily substitute teacher rate of pay.

The District also has a sell back policy for unused sick leave for certified staff. Certified employees will have the opportunity to sell back unused sick leave at the rate of sixty percent (60%) of a daily substitute teacher rate of pay per day as follows:

1. An employee with 5 or more years of service in the District and has accumulated 45 or more days of sick leave can sell back up to 5 days at the end of the contract year.
2. An employee with 10 or more years of service in the District and has accumulated 80 or more days of sick leave can sell back up to 10 days at the end of the contract year.
3. An employee with 15 or more years of service in the District and has accumulated 105 or more days of sick leave can sell back up to 15 days at the end of the contract year.

During the year ended June 30, 2023, the District purchased unused sick and discretionary leave according to the provisions of the respective sell back policies at a cost of $43,836.

For certified employees who retire with 85 or more points, a minimum of 20 years of service to the District, and 50 days minimum accumulated unused sick leave, certified staff will have the opportunity to sell back unused sick leave to the District at the rate of $10.00 per day up to a maximum of 150 days.

Eligible non-certified employees who work a minimum of 630 hours per year will accrue sick leave benefits monthly based on the number of hours worked daily. Full time 12-month non-certified employees will accrue 8 hours of sick leave per month. Unused sick leave benefits will be allowed to accumulate indefinitely.

Note 8: Compensated Absences (Continued)

Eligible non-certified employees may also accrue vacation leave monthly based on the number of hours worked daily as follows below. Any unused vacation leave will not be allowed to accumulate.

Years of Service	Days Per Year	Monthly Vacation Accrual Rate
0 thru 9 years	10 days	6.67 hours
10 thru 20 years	15 days	10.00 hours
21 thru 25 years	16 days	10.67 hours
26+ years	17 days	11.33 hours

For non-certified employees who retire with a minimum of 20 years of service to the District, and 50 days minimum accumulated unused sick leave, non-certified staff will have the opportunity to sell back unused sick leave to the District at the rate of $10.00 per day up to a maximum of 150 days.

Note 9: Risk Management

The District is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees; and natural disasters for which it carries commercial insurance.

Note 10: 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 government makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured.

Note 11: 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.

Note 12 : Stewardship, Compliance and Accountability

We noted no material violations of Kansas Statutes during the period under examination.

Note 12 : Subsequent Events

The District evaluated subsequent events through October 18, 2023, the date the financial statement was available to be issued.

REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION

SCHEDULE 1

GARDNER EDGERTON UNIFIED SCHOOL DISTRICT NO. 231

Gardner, Kansas

SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET

For the Year End June 30, 2023

Funds	Certified Budget	Adjustment to Comply with Legal Max	Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance - Over (Under)
Governmental Type Funds						
General Funds						
General	$ 44,574,962	$ (295,122)	$ 833,227	$ 45,113,067	$ 45,113,067	$ -
Supplemental General	14,870,478	(100,149)	-	14,770,329	14,770,329	-
Special Purpose Funds						
Preschool-Aged At-Risk Fund	78,105	-	-	78,105	31,165	(46,940)
At-Risk (K-12) Fund	5,787,718	-	-	5,787,718	5,138,925	(648,793)
Bilingual Education Fund	309,399	-	-	309,399	345,957	36,558
Capital Outlay Fund	12,720,962	-	-	12,720,962	6,197,630	(6,523,332)
Driver Training Fund	280,656	-	-	280,656	103,436	(177,220)
Extraordinary School Program Fund	431,750	-	-	431,750	135,392	(296,358)
Food Service Fund	5,965,080	-	-	5,965,080	4,135,878	(1,829,202)
Professional Development Fund	206,600	-	-	206,600	150,312	(56,288)
Parent Education Program Fund	150,000	-	-	150,000	133,423	(16,577)
Summer School Fund	108,600	-	-	108,600	12,880	(95,720)
Special Education Fund	17,750,751	-	-	17,750,751	16,651,457	(1,099,294)
Cost of Living Fund	769,823	-	-	769,823	720,175	(49,648)
Career and Postsecondary Education Fund	1,239,950	-	-	1,239,950	390,551	(849,399)
KPERS Special Retirement Contribution Fund	8,210,073	-	-	8,210,073	6,781,748	(1,428,325)
Special Liability Fund	444,000	-	-	444,000	126,617	(317,383)
Extraordinary Growth Fund	693,090	-	-	693,090	623,765	(69,325)
Gifts and Grants Fund	110,378	-	-	110,378	83,735	(26,643)
Federal Grants Fund	3,312,564	-	-	3,312,564	3,127,262	(185,302)
Bond and Interest Funds						
Bond and Interest Fund	13,332,940	-	-	13,332,940	13,333,189	249
Special Assessment Fund	252,000	-	-	252,000	200,615	(51,385)
Total of all Funds	$ 131,599,879	$ (395,271)	$ 833,227	$ 132,037,835	$ 118,307,508	$ (13,730,327)

GARDNER EDGERTON UNIFIED SCHOOL DISTRICT NO. 231
Gardner, Kansas
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

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance - Over (Under)
CASH RECEIPTS				
Local Sources				
User charges (Reimbursement)	$ 183,916	$ 137,744	$ -	$ 137,744
Reimbursements	379,073	695,483	-	695,483
State Sources				
General state aid	34,503,605	35,522,296	35,769,362	(247,066)
Special education aid	8,046,165	8,757,544	8,805,600	(48,056)
Total Cash Receipts	$ 43,112,759	$ 45,113,067	$ 44,574,962	$ 538,105
EXPENDITURES				
Instruction	$ 12,367,979	$ 11,199,153	$ 11,220,783	$ (21,630)
Student support services	743,098	794,326	688,731	105,595
Instructional support staff	1,836,021	1,716,245	1,821,700	(105,455)
General administration	789,574	536,091	562,000	(25,909)
School administration	3,660,709	3,118,348	3,254,500	(136,152)
Central services	1,936,868	2,065,427	1,591,800	473,627
Operations and maintenance	3,034,466	3,182,532	3,677,800	(495,268)
Vehicle operating services	485,075	904,108	1,289,000	(384,892)
Other	-	18,593	-	18,593
Transfers out	18,258,969	21,578,244	20,468,648	1,109,596
Adjustments for qualifying budget credits	-	-	833,227	(833,227)
Adjustment to comply with legal maximum	-	-	(295,122)	295,122
Total Expenditures	$ 43,112,759	$ 45,113,067	$ 45,113,067	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ -	$ -		
UNENCUMBERED CASH - BEGINNING	-	-		
UNENCUMBERED CASH - ENDING	$ -	$ -		

GARDNER EDGERTON UNIFIED SCHOOL DISTRICT NO. 231
Gardner, Kansas
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

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance - Over (Under)
CASH RECEIPTS				
Local Sources				
Ad valorem tax	$ 5,302,456	$ 6,782,385	$ 246,931	$ 6,535,454
Excise tax	4,956	598	-	598
Delinquent tax	33,652	(53,594)	41,184	(94,778)
County Sources				
Motor vehicle tax	435,886	426,001	433,063	(7,062)
Recreational vehicle tax	5,614	5,855	5,758	97
Commercial vehicle tax	23,375	27,136	19,196	7,940
State Sources				
Supplemental state aid	7,870,723	7,937,575	7,991,395	(53,820)
Total Cash Receipts	$ 13,676,662	$ 15,125,956	$ 8,737,527	$ 6,388,429
EXPENDITURES				
Instruction	$ 12,090,797	$ 12,319,278	$ 13,479,997	$ (1,160,719)
Operations and maintenance	-	726,154	-	726,154
Student Transportation	1,144,689	-	-	-
Transfers out	872,925	1,724,897	1,390,481	334,416
Adjustment to comply with legal maximum	-	-	(100,149)	100,149
Total Expenditures	$ 14,108,411	$ 14,770,329	$ 14,770,329	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ (431,749)	$ 355,627		
UNENCUMBERED CASH - BEGINNING	861,504	429,755		
UNENCUMBERED CASH - ENDING	$ 429,755	$ 785,382		

GARDNER EDGERTON UNIFIED SCHOOL DISTRICT NO. 231
Gardner, Kansas
PRESCHOOL-AGED AT-RISK
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

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance - Over (Under)
CASH RECEIPTS				
Transfers in	$ 50,000	$ 28,060	$ 75,000	$ (46,940)
EXPENDITURES				
Instruction	$ 46,895	$ 31,165	$ 78,105	$ (46,940)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 3,105	$ (3,105)		
UNENCUMBERED CASH - BEGINNING	-	3,105		
UNENCUMBERED CASH - ENDING	$ 3,105	$ -		

GARDNER EDGERTON UNIFIED SCHOOL DISTRICT NO. 231
Gardner, Kansas
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

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
CASH RECEIPTS				
Other Sources				
Interest on idle funds	$ 3,359	$ -	$ -	$ -
Transfers in	3,300,458	5,744,413	5,318,197	426,216
Total Cash Receipts	$ 3,303,817	$ 5,744,413	$ 5,318,197	$ 426,216
EXPENDITURES				
Instruction	$ 2,124,798	$ 3,941,785	$ 2,911,768	$ 1,030,017
Student support services	1,495,445	1,197,140	2,875,950	(1,678,810)
Total Expenditures	$ 3,620,243	$ 5,138,925	$ 5,787,718	$ (648,793)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (316,426)	$ 605,488		
UNENCUMBERED CASH - BEGINNING	831,586	515,160		
UNENCUMBERED CASH - ENDING	$ 515,160	$ 1,120,648		

GARDNER EDGERTON UNIFIED SCHOOL DISTRICT NO. 231
Gardner, Kansas
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

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance - Over (Under)
CASH RECEIPTS				
Other Sources				
Transfers in	$ 283,000	$ 345,822	$ 309,573	$ 36,249
EXPENDITURES				
Instruction	$ 282,865	$ 345,957	$ 309,399	$ 36,558
RECEIPTS OVER (UNDER) EXPENDITURES	$ 135	$ (135)		
UNENCUMBERED CASH - BEGINNING	-	135		
UNENCUMBERED CASH - ENDING	$ 135	$ -		

GARDNER EDGERTON UNIFIED SCHOOL DISTRICT NO. 231
Gardner, Kansas
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

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance - Over (Under)
CASH RECEIPTS				
Local Sources				
Ad valorem tax	$ 4,011,083	$ 4,668,990	$ 4,228,831	$ 440,159
Excise tax	3,063	363	-	363
Delinquent tax	20,335	(38,190)	30,495	(68,685)
Other	40,266	28,717	-	28,717
Reimbursements	19,588	12,480	-	12,480
County Sources				
Motor vehicle tax	266,681	263,379	305,234	(41,855)
Recreational vehicle tax	3,452	3,620	4,058	(438)
Commercial vehicle tax	14,249	17,073	13,530	3,543
State Sources				
Capital outlay state aid	1,397,726	1,432,179	1,447,059	(14,880)
Total Cash Receipts	$ 5,776,443	$ 6,388,611	$ 6,029,207	$ 359,404
EXPENDITURES				
Instruction	$ 1,216,265	$ 1,398,401	$ 100,000	$ 1,298,401
Student support services	74,354	44,371	50,000	(5,629)
Instructional support staff	44,874	29,074	50,000	(20,926)
General administration	21,833	34,815	25,000	9,815
School administration	20,777	34,714	38,000	(3,286)
Central Services	141,410	3,507	150,000	(146,493)
Operations and maintenance	3,490,040	2,390,990	4,200,000	(1,809,010)
Transportation	39,561	962,081	700,000	262,081
Other support services	96,794.00	6,774	200,000	(193,226)
Facility acquisition and construction	1,778,372	1,292,903	7,207,962	(5,915,059)
Total Expenditures	$ 6,924,280	$ 6,197,630	$ 12,720,962	$ (6,523,332)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (1,147,837)	$ 190,981		
UNENCUMBERED CASH - BEGINNING	7,966,157	6,818,320		
UNENCUMBERED CASH - ENDING	$ 6,818,320	$ 7,009,301		

GARDNER EDGERTON UNIFIED SCHOOL DISTRICT NO. 231
Gardner, Kansas
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

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance - Over (Under)
CASH RECEIPTS				
Local Sources				
Other	$ 75,560	$ 75,110	$ 100,000	$ (24,890)
State Sources				
State safety aid	31,354	38,116	67,500	(29,384)
Total Cash Receipts	$ 106,914	$ 113,226	$ 167,500	$ (54,274)
EXPENDITURES				
Instruction	$ 69,361	$ 97,914	$ 257,100	$ (159,186)
Operations and maintenance	18,163	5,522	23,556	(18,034)
Total Expenditures	$ 87,524	$ 103,436	$ 280,656	$ (177,220)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 19,390	$ 9,790		
UNENCUMBERED CASH - BEGINNING	94,855	114,245		
UNENCUMBERED CASH - ENDING	$ 114,245	$ 124,035		

GARDNER EDGERTON UNIFIED SCHOOL DISTRICT NO. 231
Gardner, Kansas
EXTRAORDINARY SCHOOL PROGRAM 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

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance - Over (Under)
CASH RECEIPTS				
Local Sources				
Student activities	$ 207,396	$ (3,569)	$ 300,000	$ (303,569)
Other Sources				
Other	-	100,660	-	100,660
Transfers in	-	28,200	100,000	(71,800)
Total Cash Receipts	$ 207,396	$ 125,291	$ 400,000	$ (274,709)
EXPENDITURES				
Instruction	$ -	$ 6,615	$ 53,500	$ (46,885)
Student support services	-	3,611	-	3,611
Operations and maintenance	-	388	-	388
Other support services	-	51,127	-	51,127
Central services	233,507	73,651	378,250	(304,599)
Total Expenditures	$ 233,507	$ 135,392	$ 431,750	$ (296,358)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (26,111)	$ (10,101)		
UNENCUMBERED CASH - BEGINNING	58,817.00	32,706		
UNENCUMBERED CASH - ENDING	$ 32,706	$ 22,605		

GARDNER EDGERTON UNIFIED SCHOOL DISTRICT NO. 231
Gardner, Kansas
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

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
CASH RECEIPTS				
Local Sources				
Interest on idle funds	$ 3,512	$ 70,079	$ -	$ 70,079
Food service	231,376	1,534,638	1,999,500	(464,862)
Other	64,973	61,816	-	61,816
State Sources				
School food assistance	32,144	31,179	26,400	4,779
Federal Sources				
Child nutrition programs	5,248,479	2,329,831	2,066,775	263,056
Other Sources				
Transfers in	3,511	843	4,000	(3,157)
Total Cash Receipts	$ 5,583,995	$ 4,028,386	$ 4,096,675	$ (68,289)
EXPENDITURES				
Operations and maintenance	$ 152,154	$ 187,272	$ 172,000	$ 15,272
Food service	4,467,567	3,948,606	5,793,080	(1,844,474)
Total Expenditures	$ 4,619,721	$ 4,135,878	$ 5,965,080	$ (1,829,202)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 964,274	$ (107,492)		
UNENCUMBERED CASH - BEGINNING	912,112	1,876,386		
UNENCUMBERED CASH - ENDING	$ 1,876,386	$ 1,768,894		

GARDNER EDGERTON UNIFIED SCHOOL DISTRICT NO. 231
Gardner, Kansas
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

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance - Over (Under)
CASH RECEIPTS				
State Sources				
Professional development aid	$ -	$ 19,671	$ 15,000	$ 4,671
Other Sources				
Transfers in	34,447	155,000	200,000	(45,000)
Total Cash Receipts	$ 34,447	$ 174,671	$ 215,000	$ (40,329)
EXPENDITURES				
Instructional support staff	$ 28,083	$ 103,134	$ 206,600	$ (103,466)
Instruction	-	22,053	-	22,053
General administration	6,364	25,125	-	25,125
Total Expenditures	$ 34,447	$ 150,312	$ 206,600	$ (56,288)
RECEIPTS OVER (UNDER) EXPENDITURES	$ -	$ 24,359		
UNENCUMBERED CASH - BEGINNING	-	-		
UNENCUMBERED CASH - ENDING	$ -	$ 24,359		

GARDNER EDGERTON UNIFIED SCHOOL DISTRICT NO. 231
Gardner, Kansas
PARENT EDUCATION PROGRAM 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

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance - Over (Under)
CASH RECEIPTS				
State Sources				
Parent education aid	$ 84,998	$ 84,185	$ 100,000	$ (15,815)
Other Sources				
Other	-	2,000	-	-
Transfers in	42,499	46,821	50,000	(3,179)
Total Cash Receipts	$ 127,497	$ 133,006	$ 150,000	$ (18,994)
EXPENDITURES				
Student support services	$ 127,080	$ 133,423	$ 150,000	$ (16,577)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 417	$ (417)		
UNENCUMBERED CASH - BEGINNING	-	417		
UNENCUMBERED CASH - ENDING	$ 417	$ -		

GARDNER EDGERTON UNIFIED SCHOOL DISTRICT NO. 231
Gardner, Kansas
SUMMER SCHOOL 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

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance - Over (Under)
CASH RECEIPTS				
Local Sources				
Tuition	$ -	$ 27,040	$ 80,000	$ (52,960)
Student activities	4,520	18,940	-	18,940
Other Sources				
Other	-	5,300	-	5,300
Transfers in	33,000	-	35,000	(35,000)
Total Cash Receipts	$ 37,520	$ 51,280	$ 115,000	$ (63,720)
EXPENDITURES				
Instruction	$ 40,568	$ 12,880	$ 108,600	$ (95,720)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (3,048)	$ 38,400		
UNENCUMBERED CASH - BEGINNING	3,697	649		
UNENCUMBERED CASH - ENDING	$ 649	$ 39,049		

GARDNER EDGERTON UNIFIED SCHOOL DISTRICT NO. 231
Gardner, Kansas
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

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
CASH RECEIPTS				
Local Sources				
Interest on idle funds	$ 35,654	$ 797,116	$ 50,000	$ 747,116
State Sources				
Deaf/blind	83	-	100	(100)
Federal Sources				
Aid regular	954,398	1,007,972	1,300,000	(292,028)
Medicaid	502,075	391,056	750,000	(358,944)
Other reserve grants in aid	285,113	21,181	1,200,000	(1,178,819)
ESSER I	73,028	-	-	-
ESSER II	233,572	66,190	14,000	52,190
Other Sources				
Transfers from other funds	14,392,378	15,635,429	14,567,359	1,068,070
Total Cash Receipts	$ 16,476,301	$ 17,918,944	$ 17,881,459	$ 37,485
EXPENDITURES				
Instruction	$ 10,675,568	$ 10,931,209	$ 11,157,251	$ (226,042)
Student support services	2,515,096	1,886,442	2,682,000	(795,558)
Instructional support staff	11,193	35,725	10,000	25,725
General administration	497,128	656,812	828,500	(171,688)
School administration	-	44,142	-	44,142
Vehicle operating services	2,777,316	3,097,127	3,073,000	24,127
Total Expenditures	$ 16,476,301	$ 16,651,457	$ 17,750,751	$ (1,099,294)
RECEIPTS OVER (UNDER) EXPENDITURES	$ -	$ 1,267,487		
UNENCUMBERED CASH - BEGINNING	-	-		
UNENCUMBERED CASH - ENDING	$ -	$ 1,267,487		

GARDNER EDGERTON UNIFIED SCHOOL DISTRICT NO. 231
Gardner, Kansas
COST OF LIVING 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

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance - Over (Under)
CASH RECEIPTS				
Local Sources				
Ad valorem tax	$ 497,776	$ 671,904	$ 22,888	$ 649,016
Excise tax	608	(4,352)	-	(4,352)
Delinquent tax	3,527	1,136	3,787	(2,651)
County Sources				
Motor vehicle tax	50,643	42,373	42,853	(480)
Recreational vehicle tax	657	582	570	12
Commercial vehicle tax	2,505	2,624	1,899	725
Total Cash Receipts	$ 555,716	$ 714,267	$ 71,997	$ 642,270
EXPENDITURES				
State payment	$ 555,716	$ 720,175	$ 769,823	$ (49,648)
RECEIPTS OVER (UNDER) EXPENDITURES	$ -	$ (5,908)		
UNENCUMBERED CASH - BEGINNING	57,261	57,261		
UNENCUMBERED CASH - ENDING	$ 57,261	$ 51,353		

GARDNER EDGERTON UNIFIED SCHOOL DISTRICT NO. 231
Gardner, Kansas
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

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance - Over (Under)
CASH RECEIPTS				
Federal Sources				
Special project aid	$ 28,444	$ -	$ 40,000	$ (40,000)
Other Sources				
Transfers in	992,601	390,551	1,200,000	(809,449)
Total Cash Receipts	$ 1,021,045	$ 390,551	$ 1,240,000	$ (849,449)
EXPENDITURES				
Instruction	$ 1,021,045	$ 390,551	$ 1,239,950	$ (849,399)
RECEIPTS OVER (UNDER) EXPENDITURES	$ -	$ -		
UNENCUMBERED CASH - BEGINNING	-	-		
UNENCUMBERED CASH - ENDING	$ -	$ -		

GARDNER EDGERTON UNIFIED SCHOOL DISTRICT NO. 231
Gardner, Kansas
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

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance - Over (Under)
CASH RECEIPTS				
State Sources				
KPERS	$ 6,958,279	$ 6,781,748	$ 8,210,073	$ (1,428,325)
EXPENDITURES				
Instruction	$ 4,801,213	$ 4,679,406	$ 5,385,073	$ (705,667)
Student support services	556,662	542,540	700,000	(157,460)
Instructional support staff	208,747	203,452	300,000	(96,548)
General administration	139,166	135,635	175,000	(39,365)
School administration	487,080	474,723	600,000	(125,277)
Central services	236,581	230,579	350,000	(119,421)
Operations and maintenance	389,664	379,778	500,000	(120,222)
Food service	139,166	135,635	200,000	(64,365)
Total Expenditures	$ 6,958,279	$ 6,781,748	$ 8,210,073	$ (1,428,325)
RECEIPTS OVER (UNDER) EXPENDITURES	$ -	$ -		
UNENCUMBERED CASH - BEGINNING	-	-		
UNENCUMBERED CASH - ENDING	$ -	$ -		

GARDNER EDGERTON UNIFIED SCHOOL DISTRICT NO. 231
Gardner, Kansas
SPECIAL LIABILITY 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

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance - Over (Under)
CASH RECEIPTS				
Local Sources				
Ad valorem tax	$ 187,092	$ 440,087	$ 387,229	$ 52,858
Excise Tax	106	9	-	9
Delinquent tax	441	(30)	1,486	(1,516)
County Sources				
Motor vehicle tax	8,321	9,095	9,252	(157)
Recreation vehicle tax	109	126	123	3
Commercial vehicle tax	373	764	410	354
Total Cash Receipts	$ 196,442	$ 450,051	$ 398,500	$ 51,551
EXPENDITURES				
General administration	$ 229,595	$ 126,617	$ 444,000	$ (317,383)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (33,153)	$ 323,434		
UNENCUMBERED CASH - BEGINNING	50,556	17,403		
UNENCUMBERED CASH - ENDING	$ 17,403	$ 340,837		

GARDNER EDGERTON UNIFIED SCHOOL DISTRICT NO. 231
Gardner, Kansas
EXTRAORDINARY GROWTH 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

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance - Over (Under)
CASH RECEIPTS				
Local Sources				
Ad valorem tax	$ 711,122	$ 557,039	$ 32,357	$ 524,682
Excise tax	1,369	111	-	111
Delinquent tax	5,697	(16,013)	5,350	(21,363)
County Sources				
Motor vehicle tax	112,738	75,565	72,281	3,284
Recreation vehicle tax	1,410	980	961	19
Commercial vehicle tax	-	-	3,204	(3,204)
Total Cash Receipts	$ 832,336	$ 617,682	$ 114,153	$ 503,529
EXPENDITURES				
State payment	$ 924,119	$ 623,765	$ 693,090	$ (69,325)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (91,783)	$ (6,083)		
UNENCUMBERED CASH - BEGINNING	186,350	94,567		
UNENCUMBERED CASH - ENDING	$ 94,567	$ 88,484		

GARDNER EDGERTON UNIFIED SCHOOL DISTRICT NO. 231
Gardner, Kansas
GIFTS AND GRANTS
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

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance - Over (Under)
CASH RECEIPTS				
Local Sources				
Other	$ 175	$ 32,378	$ 49,825	$ (17,447)
State sources	-	60,378	60,378	-
Total Cash Receipts	$ 175	$ 92,756	$ 110,203	$ (17,447)
EXPENDITURES				
Instruction	$ -	$ 10,712	$ 50,000	$ (39,288)
Other	-	73,023	60,378	12,645
Total Expenditures	$ -	$ 83,735	$ 110,378	$ (26,643)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 175	$ 9,021		
UNENCUMBERED CASH - BEGINNING	-	175		
UNENCUMBERED CASH - ENDING	$ 175	$ 9,196		

GARDNER EDGERTON UNIFIED SCHOOL DISTRICT NO. 231
Gardner, Kansas
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
CASH RECEIPTS		
Transfers in	$ -	$ 728,002
EXPENDITURES		
Operations and maintenance	$ -	$ -
Instruction	1,012,664	-
General Administration	55,315	84,201
Total Expenditures	$ 1,067,979	$ 84,201
RECEIPTS OVER (UNDER) EXPENDITURES	$ (1,067,979)	$ 643,801
UNENCUMBERED CASH - BEGINNING	3,354,227	2,356,199
Cancellation of Encumbrance	69,951	-
UNENCUMBERED CASH - ENDING	$ 2,356,199	$ 3,000,000

* This fund is not required to be budgeted.

GARDNER EDGERTON UNIFIED SCHOOL DISTRICT NO. 231
Edgerton, Kansas
TEXTBOOK AND 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
CASH RECEIPTS		
Local Sources		
Student activities	$ 87,544	$ 90,224
Other	305,592	327,266
Other Sources		
Transfers in	-	200,000
Total Cash Receipts	$ 393,136	$ 617,490
EXPENDITURES		
Instruction	$ 405,218	$ 187,294
RECEIPTS OVER (UNDER) EXPENDITURES	$ (12,082)	$ 430,196
UNENCUMBERED CASH - BEGINNING	237,953	225,871
UNENCUMBERED CASH - ENDING	$ 225,871	$ 656,067

GARDNER EDGERTON UNIFIED SCHOOL DISTRICT NO. 231
Gardner, Kansas
FEDERAL GRANT FUNDS
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

	Title I Low Income	Title II, Part A Teacher Quality	Title III English Language Acquisition	Title IV ESSA Student Support Academic Enrichment	Title VI-B	ESSER	Actual	Budget	Variance Over (Under)
CASH RECEIPTS									
Federal Sources									
Grants	$ 367,693	$ 83,856	$ 24,146	$ 28,519	$ 21,887	$ 3,241,774	$ 3,767,875	$ 4,134,439	$ (366,564)
EXPENDITURES									
Instruction	$ 367,693	$ 83,856	$ 25,665	$ 28,519	$ 21,887	$ 1,788,477	$ 2,316,097	$ 2,560,314	$ (244,217)
Student support services	-	-	-	-	-	525,276	525,276	250,150	275,126
Instructional support staff	-	-	-	-	-	24,078	24,078	58,100	(34,022)
General administration	-	-	-	-	-	15,458	15,458	90,750	(75,292)
School administration	-	-	-	-	-	50,655	50,655	70,150	(19,495)
Operations and maintenance	-	-	-	-	-	78,414	78,414	183,950	(105,536)
Student transportation services	-	-	-	-	-	14,155	14,155	-	14,155
Central Services	-	-	-	-	-	35,129	35,129	29,800	5,329
Food Service	-	-	-	-	-	68,000	68,000	69,350	(1,350)
Total Expenditures	$ 367,693	$ 83,856	$ 25,665	$ 28,519	$ 21,887	$ 2,599,642	$ 3,127,262	$ 3,312,564	$ (185,302)
RECEIPTS OVER (UNDER) EXPENDITURES	$ -	$ -	$ (1,519)	$ -	$ -	$ 642,132	$ 640,613	$ 821,875	$ (181,262)
UNENCUMBERED CASH - BEGINNING	-	-	-	-	-	(825,050)	(825,050)	-	-
UNENCUMBERED CASH - ENDING	$ -	$ -	$ (1,519)	$ -	$ -	$ (182,918)	$ (184,437)	$ 821,875	$ (181,262)

GARDNER EDGERTON UNIFIED SCHOOL DISTRICT NO. 231
Gardner, Kansas
BOND AND INTEREST 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

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance - Over (Under)
CASH RECEIPTS				
Local Sources				
Ad valorem tax	$ 7,997,276	$ 8,358,412	$ 7,353,558	$ 1,004,854
Excise tax	7,264	867	-	867
Delinquent tax	48,530	(62,848)	62,206	(125,054)
County Sources				
Motor vehicle tax	636,704	625,921	636,363	(10,442)
Recreational vehicle tax	8,203	8,604	8,461	143
Commercial vehicle tax	33,973	40,388	28,208	12,180
State Sources				
State aid	5,352,291	5,623,032	5,623,032	-
Total Cash Receipts	$ 14,084,241	$ 14,594,376	$ 13,711,828	$ 882,548
EXPENDITURES				
Principal	$ 8,675,000	$ 9,050,000	$ 9,050,000	$ -
Interest	4,870,606	4,283,189	4,282,940	249
Total Expenditures	$ 13,545,606	$ 13,333,189	$ 13,332,940	$ 249
RECEIPTS OVER (UNDER) EXPENDITURES	$ 538,635	$ 1,261,187		
UNENCUMBERED CASH - BEGINNING	13,954,139	14,492,774		
UNENCUMBERED CASH - ENDING	$ 14,492,774	$ 15,753,961		

GARDNER EDGERTON UNIFIED SCHOOL DISTRICT NO. 231
Gardner, Kansas
SPECIAL ASSESSMENT 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

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance - Over (Under)
CASH RECEIPTS				
Local Sources				
Ad valorem tax	$ 186,985	$ 119,922	$ 105,387	$ 14,535
Excise tax	159	19	-	19
Delinquent tax	1,071	(1,454)	1,457	(2,911)
County Sources				
Motor vehicle tax	14,002	14,169	14,426	(257)
Recreation vehicle tax	181	195	191	4
Commercial vehicle tax	753	929	639	290
Total Cash Receipts	$ 203,151	$ 133,780	$ 122,100	$ 11,680
EXPENDITURES				
Site improvement services	$ 202,522	$ 200,615	$ 252,000	$ (51,385)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 629	$ (66,835)		
UNENCUMBERED CASH - BEGINNING	113,747	114,376		
UNENCUMBERED CASH - ENDING	$ 114,376	$ 47,541		

SCHEDULE 3

GARDNER EDGERTON UNIFIED SCHOOL DISTRICT NO. 231
AGENCY FUNDS
SCHEDULE OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH
Regulatory Basis
For the Year Ended June 30, 2023

	Beginning Cash Balance	Cash Receipts	Expenditures	Ending Cash Balance
Gardner Edgerton High School	$ 171,688	$ 571,357	$ 550,349	$ 192,696
Middle Schools				
Pioneer Ridge Middle School	$ 8,848	$ 35,709	$ 31,207	$ 13,350
Trail Ridge Middle School	28,888	48,144	49,791	27,241
Wheatridge Middle School	22,429	28,323	29,538	21,214
Total Middle School Funds	$ 60,165	$ 112,176	$ 110,536	$ 61,805
Elementary Schools				
Nike Elementary School	$ 4,703	$ 9,972	$ 10,786	$ 3,889
Gardner Elementary School	7,311	7,744	7,737	7,318
Edgerton Elementary School	2,470	6,396	7,169	1,697
Sunflower Elementary School	4,795	5,794	4,481	6,108
Moonlight Elementary School	1,627	2,954	2,907	1,674
Madison Elementary School	7,858	11,260	13,735	5,383
Grand Star Elementary School	2,229	8,274	8,703	1,800
Total Elementary School funds	$ 30,993	$ 52,394	$ 55,518	$ 27,869
Total Agency Funds	$ 262,846	$ 735,927	$ 716,403	$ 282,370

GARDNER EDGERTON UNIFIED SCHOOL DISTRICT NO. 231
Gardner, Kansas
DISTRICT ACTIVITY FUNDS
Regulatory Basis
For the Year Ended June 30, 2023

	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
GATE RECEIPTS						
Gardner Edgerton High School	$ 2,188	$ 181,267	$ 178,647	$ 4,808	$ -	$ 4,808
Pioneer Ridge Middle School	3,820	28,443	26,472	5,791	-	5,791
Trail Ridge Middle School	5,693	33,156	28,858	9,991	-	9,991
Wheatridge Middle School	3,280	31,570	31,409	3,441	-	3,441
Total Gate Receipts	$ 14,981	$ 274,436	$ 265,386	$ 24,031	$ -	$ 24,031
SCHOOL PROJECTS						
District	$ 13,788	$ 59,350	$ 53,711	$ 19,427	$ -	$ 19,427
Gardner Edgerton High School	27,568	112,056	90,490	49,134	-	49,134
Pioneer Ridge Middle School	30,890	79,177	93,337	16,730	-	16,730
Trail Ridge Middle School	28,372	90,157	89,825	28,704	-	28,704
Wheatridge Middle School	51,796	62,034	81,667	32,163	-	32,163
Nike Elementary School	18,787	17,074	17,591	18,270	-	18,270
Gardner Elementary School	30,433	15,797	14,666	31,564	-	31,564
Edgerton Elementary School	16,380	11,677	5,902	22,155	-	22,155
Sunflower Elementary School	9,584	14,560	10,262	13,882	-	13,882
Moonlight Elementary School	42,508	13,975	9,841	46,642	-	46,642
Madison Elementary School	33,086	21,751	22,662	32,175	-	32,175
Grand Star Elementary School	15,515	21,688	21,686	15,517	-	15,517
Total School Projects	$ 318,707	$ 519,296	$ 511,640	$ 326,363	$ -	$ 326,363
TOTAL DISTRICT ACTIVITY FUNDS	$ 333,688	$ 793,732	$ 777,026	$ 350,394	$ -	$ 350,394

VARNEY
& ASSOCIATES, CPAs, LLC

October 18, 2023

Board of Education
Gardner Edgerton Unified School District No. 231
Gardner, Kansas

Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statement Performed in Accordance With *Government Auditing Standards*

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statement of Gardner Edgerton Unified School District No. 231 (the 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 October 18, 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) to determine the 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 over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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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 determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

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

Varney & Associates, CPAs, LLC

Certified Public Accountants
Manhattan, Kansas

October 18, 2023

Board of Education
Gardner Edgerton Unified School District No. 231
Gardner, Kansas

Independent Auditor's Report on Compliance for Each Major Federal Program and on Internal Control Over Compliance In Accordance With the Uniform Guidance

Unmodified Opinions

We have audited Gardner-Edgerton Unified School District No. 232'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 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 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 Unmodified Opinions

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*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.

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Auditor's Responsibilities for the Audit of Compliance (Continued)

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 Uniform Guidance. According, this report is not suitable for any other purpose.

Varney & Associates, CPAs, LLC

Certified Public Accountants
Manhattan, Kansas

GARDNER EDGERTON UNIFIED SCHOOL DISTRICT NO. 231
Gardner, Kansas
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
June 30, 2023

Federal Grantor/Pass-Through Grantor/Program Title	Federal AL Number	Pass-Through Entity Identifying Number	Federal Award Expenditures
U.S. Department of Education			
Passed through Kansas Department of Education			
Special Education (IDEA) Cluster			
Title VI-B Special Education	84.027	DO231	$ 1,007,972
Title VI-B Special Education - Disc	84.173A	DO231	21,887
Early Childhood Education	84.173A	DO231	21,181
Subtotal Special Education (IDEA) Cluster			$ 1,051,040
Title I Grants to Local Educational Agencies	84.010	DO231	367,693
Vocational Education Basic Grants to State	84.048	DO231	28,349
English Language Acquisition State Grants	84.365	DO231	25,665
Supporting Effective Instruction	84.367	DO231	83,856
ESSA Student Support Academic Enrichment	84.424	DO231	28,519
2023 Youth Risk Behavior Survey	93.079	DO231	75
COVID-19 - Emergency and Secondary Emergency Relief	84.425D	DO231	66,190
COVID-19 - Emergency and Secondary Emergency Relief	84.425U	DO231	2,599,642
Total U.S. Department of Education			$ 4,251,029
U.S. Department of Agriculture			
Passed through State Department of Agriculture			
Child Nutrition Cluster			
School Breakfast Program	10.553	DO231	$ 341,588
National School Lunch Program	10.555	DO231	1,850,510
Summer Food Service Program for Children	10.559	DO231	298,549
Fresh Fruits and Vegetables Program	10.582	DO231	27,870
Subtotal Child Nutrition Cluster			$ 2,518,517
Total U.S. Department of Agriculture			$ 2,518,517
TOTAL FEDERAL EXPENDITURES			$ 6,769,546

GARDNER EDGERTON UNIFIED SCHOOL DISTRICT NO. 231
Gardner, Kansas
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
June 30, 2023

Note 1: Organization

Unified School District No. 231, Gardner, Kansas, (the District), is the recipient of several federal awards. All federal awards received directly from federal agencies as well as those awards that are passed through other government agencies, are included on the Schedule of Expenditures of Federal Awards.

Note 2: Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of the District, and is presented on the Kansas regulatory basis of accounting which includes cash disbursements, accounts payable and encumbrances. The information presented in this schedule is in accordance with the requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of the basic financial statement. The District elected not to use the 10% de minimis indirect cost rate.

Note 3: Local Government Contributions

Local cost sharing is required by certain federal grants. The amount of cost sharing varies with each program. Only the federal share of expenditures is presented in the Schedule of Expenditures of Federal Awards.

Note 4: Additional Audits

Grantor agencies reserve the right to conduct additional audits of the District's grant programs for economy and efficiency and program results that may result in disallowed costs to the District. However, management does not believe such audits would result in any disallowed costs that would be material to the District's financial position at June 30, 2023.

Note 5: Outstanding Loans

The District did not have any outstanding loans under any federal grants at June 30, 2023.

Note 6: Pass-Through Numbers

Pass through numbers have not been assigned to pass through grants on the schedule of expenditures of federal awards.

GARDNER EDGERTON UNIFIED SCHOOL DISTRICT NO. 231
Gardner, Kansas
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
June 30, 2023

Section I - Summary of Auditor's Results

Financial Statements

Type of auditor's report issued:	Unmodified	
Internal control over financial reporting:		
Material weaknesses identified?	___ Yes	X None
Reportable conditions identified not considered to be material weaknesses?	___ Yes	X None reported
Noncompliance material to financial statements noted?	___ Yes	X None

Federal Awards

Internal controls over major programs:		
Material weaknesses identified?	___ Yes	X No
Reportable conditions identified not considered to be material weaknesses?	___ Yes	X None reported
Type of auditor's report issued on compliance for major programs:	Unmodified	
Any audit findings disclosed that are required to be reported in accordance with Title 2 U.S. Code of Federal Regulations (CFR) Part 200.516(a)?	___ Yes	X

Identification of major programs:

Name of Federal program	Federal AL Number
IDEA Cluster	84.027- 84.173A
Elementary and Secondary School Emergency Relief	84.425D

Dollar threshold used to distinguish between Type A and Type B programs:	$ 750,000	
Auditee qualified as a low-risk auditee?	___ Yes	X

Note:

Beginning with the year ended June 30, 2016, the criteria for determination of low-risk auditee status was changed by the U.S. Office of Management and Budget (OMB). Specifically, the regulatory basis of accounting prescribed by the State of Kansas does not meet the criteria established by OMB in the Uniform Grant Guidance (UGG). The District continues, however, to meet each of the other criteria for low-risk auditee status.

Section II - Financial Statement Findings

No matters were reported

Section III - Federal Award Findings and Questioned Costs

There were no current year findings or questioned costs.