UNIFIED SCHOOL DISTRICT NO. 223
BARNES, KANSAS

FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2023

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

Unified School District No. 223
Barnes, Kansas
Financial Statements
For the fiscal year ended June 30, 2023

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FINANCIAL SECTION

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INDEPENDENT AUDITOR'S REPORT

To the Board of Education
Unified School District No. 223
Barnes, Kansas 66933

Adverse and Unmodified Opinions

I have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Unified School District No. 223, as of and for the year ended June 30, 2023 and the related notes to the financial statement.

Adverse Opinion on U.S. Generally Accepted Accounting Principles
In my opinion, because of the significance of the matter discussed in the Basis for Adverse and Unmodified Opinions section of my report, the accompanying financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Unified School District No. 223 as of June 30, 2023, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting
In my opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the Unified School District No. 223 as of June 30, 2023, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the Kansas Municipal Audit and Accounting Guide described in Note A.

Basis for Adverse and Unmodified Opinions
I conducted my audit in accordance with auditing standards generally accepted in the United State of America (GAAS) and the *Kansas Municipal Audit and Accounting Guide.* My responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of Financial Statement section of my report. I am required to be independent of Unified School District No. 223, and to meet my other ethical responsibilities, in accordance with the relevant ethical requirements relation to my audit. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my adverse and unmodified audit opinions.

Matter Giving Rise to Adverse Opinion on U.S. Generally Accepted Accounting Principles
As discussed in Note A of the financial statement, the financial statement is prepared by Unified School District No. 223 on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide,* which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statement of the variances between the regulatory basis of accounting described in Note A and accounting principles generally accepted in the United State of America, although not reasonably determinable, are presumed to be material.

Responsibilities of Management for the Financial Statements
Management is responsible for the preparation and fair presentation of this financial statement in accordance with the *Kansas Municipal Audit and Accounting Guide* as described in Note A; this includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

In preparing the financial statement, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the School District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statement
My objectives are to obtain reasonable assurance about whether the financial statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a

material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud my involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statement.

In performing an audit in accordance with GAAS, I:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statement.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the School District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statement.
- Conclude whether, in my judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the School District's ability to continue as a going concern for a reasonable period of time.

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

Supplementary Information

My audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, schedule of regulatory basis receipts and expenditures-agency funds, schedule of regulatory basis receipts, expenditures, and unencumbered cash – district activity funds (Statements 2, 3, and 4, as listed in the table of contents) are presented for purposes of additional analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. The schedule of expenditures of federal awards (Schedule 5 as listed in the table of contents) is presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and is also not a required part of the basic financial statement. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In my 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 A.

I also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of Unified School District No. 223 as of and for the year ended June 30, 2022 (not presented herein), and have issued my report thereon dated 1/09/23, which contained an unmodified opinion on the basic financial statement. The 2022 basic financial statement and my accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link https://admin.ks.gov/offices/oar/municipal-services. The 2022 actual column (2022 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget for the year ended June 30, 2023 (Statement 2 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2022 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2022 basic financial statement. The 2022 comparative information was subjected to the auditing procedures applied in the audit of the 2022 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2022 basic financial statement or to the 2022 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In my opinion, the 2022 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended June 30, 2022, on the basis of accounting described in Note A.

Bruna Auditing Services LLC
Derek Bruna, CPA
February 12, 2024

UNIFIED SCHOOL DISTRICT NO. 223
Barnes, Kansas

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

Fund	Statement Number	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances & A/P	STATEMENT 1 Ending Cash Balance
General Funds:								
General Fund	3-1	$ 0	$ 0	$ 3,607,378	$ 3,607,378	$ 0	$ 0	$ 0
Supplemental General	3-2	163,116	0	1,170,280	1,128,374	205,022	0	205,022
Special Purpose Funds:								
At Risk-(K 12) Fund	3-3	0	0	325,122	325,122	0	0	0
Bilingual Education	3-4	0	0	10,738	6,342	4,396	0	4,396
Capital Outlay Fund	3-5	334,804	0	745,799	132,071	948,532	0	948,532
Driver Training	3-6	33,161	0	4,060	3,694	33,527	0	33,527
Food Service Fund	3-7	113,642	0	333,493	332,893	114,242	0	114,242
Professional Development Fund	3-8	24,772	0	11,597	11,102	25,267	0	25,267
Title IV A	3-9	0	0	13,602	13,602	0	0	0
Special Education Fund	3-10	205,340	0	701,564	696,214	210,690	0	210,690
Career and Post Secondary Fund	3-11	0	0	329,381	326,988	2,393	0	2,393
Gifts and Grants Fund	3-12	29,908	0	98,233	88,752	39,389	0	39,389
At Risk (Preschool)	3-13	0	0	76,501	76,501	0	0	0
COVID Relief Fund	3-14	(2,400)	0	330,902	338,831	(10,329)	0	(10,329)
Title I Fund-Current	3-15	0	0	65,243	65,243	0	0	0
Title I-Carryover	3-16	0	0	0	0	0	0	0
Title II A-Teacher Quality Fund	3-17	0	0	10,947	10,947	0	0	0
KPERS Retirement Fund	3-18	0	0	389,922	389,922	0	0	0
Contingency Reserve Fund	3-19	185,000	0	137,588	0	322,588	0	322,588
Textbook Rental Fund	3-20	38,259	0	19,913	17,662	40,510	0	40,510
Small Rural School Fund	3-21	0	0	0	0	0	0	0
Bond and Interest Funds:								
Bond and Interest Fund	3-22	0	0	0	0	0	0	0
Activity Fund	4	28,984	0	92,552	83,003	0 38,533	0	38,533
Total Reporting Entity (Exluding Agency)		$ 1,154,586	0	8,474,815	7,654,641	0 1,974,760	0	1,974,760

Composition of Cash

Investments		Cash in Checking			
Money Market Accounts	$ 0	Op Accounts-District	1,936,227	Total Cash	2,101,544
Money Market Accounts Other	0	Op Accounts-Agency/Activity Funds	165,317	Less Agency Funds (Statement 4)	(126,784)
Certificate of Deposit	0	Trust Funds	0	Total Cash Excluding Agency/Trust Funds	1,974,760

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Financial Reporting Entity

Unified School District No. 223 is a municipal Corporation established under Kansas Statute. All USDs in Kansas are required to be audited under K.S.A. 75-1122. The District is governed by an elected seven-member board. The financial statements present the financial condition and results of operation of the district. The District's major operations include primary and secondary education for young people. The scope of the entity for financial reporting purposes is designed as those funds for which the District has oversight responsibility and is primarily accountable. Oversight responsibility includes budgetary authority and fiscal management responsibility. Budgetary authority is defined as authority for final approval of budgetary appropriations and revisions. Fiscal management responsibility is control of the collection and disbursement of funds.
The Kansas Municipal Audit and Accounting Guide will be referred to as KMAAG throughout the notes.

Basis of Presentation/Fund Description

In governmental accounting, a fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restricts, or limitations. The following are Regulatory Basis Fund Types:

Governmental Funds

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

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

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

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

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

Fidcuiary Funds:

Trust fund – funds used to report assets held in trust for the benefit of the municipal financial reporting entity (i.e. pension funds, investment trust funds, private purpose trust funds which benefit the municipal reporting entity, scholarship funds, etc.). Please refer to Statement 4 for further information.

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

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

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

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

GAAP Basis Financial Statements - Minimum Requirements. GAAP basis financial statements are financial statements prepared in accordance with "Governmental Accounting and Financial Reporting Standards" as promulgated by the Governmental Accounting Standards Board (GASB). For KMAAG

purposes, if GAAP basis financial statements are presented, the basic financial statements and notes must be presented at a minimum. All other supplemental schedules are optional. However, the KMAAG mandatory note disclosures (if applicable) must still be presented even though they might not otherwise be required by GAAP to be included in the notes. KMAAG does not provide an example of GAAP financial statements.
Regulatory Basis Financial Statements - Minimum Requirements. If GAAP basis financial statements are not presented, then: 1) a GAAP waiver resolution must be passed, and 2) regulatory basis financial statements including regulatory-required supplementary information, must be presented. Regulatory basis financial statements are financial statements prepared in accordance with the guidelines of KMAAG. Such financial statements are prepared on a basis of accounting which demonstrates compliance with the cash basis and budget laws of the State of Kansas and prepared in accordance with the prescribed format established by KMAAG.

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

Departure from GAAP
A waiver from the requirement to prepare and audit GAAP basis financial statements is necessary *only if* the municipality decides to present regulatory basis financial statements. A waiver is not required for financial statements that are prepared in accordance with the GAAP basis framework but include certain departures from GAAP. For example, if GAAP financial statements are presented but do not include the management discussion and analysis, this would be a departure from GAAP. However, even lacking the management discussion and analysis required supplementary information, the basic financial statements may still be presented on a GAAP basis framework, thus a waiver would not be required. The District has approved a resolution that is in compliance with K.S.A. 75-1120a(c) waiving the annual for application of GAAP for the year ended 6/30/22. This waiver is completed annually and allows the District to use the regulatory basis of accounting.

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

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

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

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

carrying amount of deposits is separately displayed as cash and time deposits.

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

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

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

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

Bonds Payable
Bonds which are outstanding at the end of the fiscal year. The District has none to report.

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

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

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increase in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least 10 days after publication the hearing may be held and the governing body may amend the budget at that time. There were no such budget amendments for this fiscal year.

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

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

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

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

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

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

Inventories/Prepaid Expenses

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

Use of Estimates

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

NOTE B - STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

Compliance With Kansas Statutes and Other Finance Related Legal Matters

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

Authorized Over-Encumbered Cash Balance-Federal Funds

K.S.A. 12-1664 authorizes the financing from local sources for expenditures to be reimbursed by the federal government.

NOTE C- DEPOSITS AND INVESTMENTS

K.S.A. 9-1401 establishes the depositories which may be used by the District. The statute requires banks eligible to hold the District's funds have a main branch bank in the county in which the District is located, or in an adjoining county if such institution has been designated as an official depository, and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The District has no other policies that would further limit interest rate risk. Cash balances from all funds are combined and invested to the extent available in certificates of deposits and other authorized investments. Earnings from these investments are allocated to designated funds. All investments are stated at cost.

Custodial Credit Risk

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

At year-end the carrying amount of the district's deposits, including certificates of deposit and money market accounts was $1,974,760. The district checking account balances were $1,936,227. The activity/agency operating accounts had a balance of $165,317. Any differences between the carrying amount and the bank balance are outstanding checks and deposits in transit. Of the bank balance, $465,274 was covered by FDIC insurance and the remaining balance was collateralized by pledged securities held under joint custody receipts issued by a third-party bank in the district's name. The third-party bank holding the pledged securities is independent of the pledging bank. The pledged securities are held under a third-party custodial agreement signed by all three parties: the district, the pledging bank, and the independent third-party banks holding the securities.

Investment Policy

K.S.A. 12-1675 limits the District's investment of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The District has no investment policy that would further limit investment choices. Funds of the district were on deposit in interest bearing accounts in banks and Certificates of Deposits issued by banks at June 30, 2023. The cash of each of the funds of the district is pooled together so that better management of cash and investments can be practiced, resulting in greater earnings accruing to the district. Please refer to Statement 1 to review how the various funds are accruing interest.

Concentration of Credit Risk

State statutes place no limit on the amount the District may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405.

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

NOTE D- FRINGE BENEFIT PLAN I.R.C. 125
The District has in place an IRS-IRC Section #125 "Cafeteria" Fringe Benefit Plan. The District shall pay the cost of a single health care premium for each teacher up to and including an amount of $515.50 per month. No cash-in-lieu arrangements will be considered under any circumstances. Participation in the district group health plan is mandatory to receive this benefit.

Any employee may reduce his/her salary by an amount up to the statutory limit on non-taxable benefits as set forth in the program. Items by which the employee may reduce his/her contract are as follows: Group Medical Insurance, Disability Insurance, Group term life insurance up to $50,000, Cancer Insurance, Medical Reimbursement, Dependent Care, Dental and Vision Insurance, and Health Savings Accounts. The District provides full family health insurance coverage for the Superintendent and for the principals with the designated common carrier.

The plan year runs from September 1 to August 31st annually. The maximum benefit allowance per employee is $3050/yr for the year ended June 30, 2023. The maximum for the dependent care reimbursement account is $5,000 annually.

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

NOTE F- COMPENSATED ABSENCES
The District's policies regarding vacation and sick leave are: Teachers are allowed nine days sick leave accumulative to 90 days and three personal leave, non-accumulative; the Superintendent is allowed 12 days sick leave accumulative to 60 days, three days personal leave, non-accumulative, and 20 days annual vacation leave; the principals are allowed 12 days sick leave accumulative to 60 days and two days personal leave accumulative to three days; the U.S.D. clerk/secretary is allowed 12 days sick leave accumulative to 60 days, three days personal leave, non-accumulative, and 12 days annual leave, non-accumulative; the building secretaries are allowed 10 days sick leave accumulative to 30 days and two days personal leave, non-accumulative; the cooks and teachers' aides are allowed nine days sick leave accumulative to 30 days and two days personal leave, non-accumulative; the custodians are allowed 12 days sick leave accumulative to 60 days, three days personal leave, non- accumulative, and 12 days annual leave, non-accumulative; the maintenance/transportation supervisor is allowed 12 days sick-leave accumulative to 60 days, three days personal leave, non-accumulative, and 12 days annual leave, non-accumulative; the U.S.D. treasurer/central office secretary is allowed 12 days sick leave accumulative to 60 days, three days personal leave, non-accumulative, and 12 days annual leave, non-accumulative; the bus drivers are allowed nine days sick leave accumulative to 30 days and 2 personal days leave, non-accumulative.

After 5 years of consecutive and continuous service in USD #223, teachers who retire in the district under KPERS guidelines shall be paid for unused sick leave up to a maximum of 60 days at the amount of half rate of substitute pay per day for every day of unused sick leave that they may have accumulated at the end of the contract year at which retirement is to take place. In order to receive benefits for payment of unused sick leave, the teacher must notify the central office by the end of their contract period that their intention of retirement will take place the following year.

After 5 years of consecutive and continuous years of service in USD #223, teachers who resign their position, or their contract is terminated shall be paid for unused sick leave up to a maximum of 90 days in the amount of half of substitute pay for every day of unused sick leave that they may have accumulated at the end of the contract year at which the resignation/termination is to take place.
Liability for compensated absences is not reflected in the financial statements.

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

Contributions. K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERS member-employee contribution rates. KPERS has multiple benefit structures and contribution rates depending on whether the employee is a KPERS 1, KPERS 2 or KPERS 3 member. KPERS 1 members are active and contributing members hired before July 1, 2009. KPERS 2 members were first employed in a covered position on or after July 1, 2009, and KPERS 3 members were first employed in a covered position on or after January 1, 2015. Effective January 1, 2015, Kansas law established the KPERS member-employee

contribution rate of 6% of covered salary for KPERS 1, KPERS 2 and KPERS 3 members. Member contributions are withheld by their employer and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code.

State law provides that the employer contribution rates for KPERS 1, KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate and the statutory contribution rate (not including the 1% contribution rate for the Death and Disability Program) was 14.83% and 13.33%, respectively, for the fiscal year ended June 30, 2023. The actuarially determined employer contribution rate and the statutory contribution rate was 13.88% and 13.11% for the fiscal year ended June 30, 2023.

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

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

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

The State of Kansas is required to contribute the statutory required employer's share except for retired District employees. The District is responsible for the employer's portion of the cost for retired District employees. The District received and remitted amounts equal to the statutory contribution rate, which totaled $389,922 for the year ended June 30, 2023.

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

Net Pension Liability

At June 30, 2023, the District's proportionate share of the collective net pension liability reported by KPERS was $3,689,461. The net pension liability was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2021, which was rolled forward to June 30, 2022. The District's proportion of the net pension liability was based on the ratio of the District's contributions to KPERS, relative to the total employer and non-employer contributions of the State/School subgroup within KPERS for the fiscal year ended June 30, 2022. Since the KMAAG regulatory basis of accounting does not recognize longterm debt, this liability is not reported in this financial statement.

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

NOTE H- RISK FINANCING AND RELATED INSURANCE ISSUES

The district is exposed to various risks of loss related to torts; theft of, damage to; and destruction of assets; errors and omissions; injuries to employees; and nature disasters. The district continues to carry insurance for all risks of loss including workers' compensation. Settled claims resulting from these risks have not exceeded insurance coverage in any of the past three years.

NOTE I- FAIR VALUE OF FINANCIAL INSTRUMENTS

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

NOTE J- COVID-19

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

NOTE K- OTHER POST-EMPLOYMENT BENEFITS

As provided by K.S.A 12-5040, the District allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of *the* applicable premium, conceptually, the District is subsidizing the retirees because each participant is charged a level of premium regardless of age. However, the cost of this subsidy has not been quantified in these financial statements. Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the District makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured. As provided by K.S.A. 74-4927, disabled members in KPERS receive long-term disability benefits and life insurance benefits. The plan is administered through a trust held by KPERS that is funded to pay annual benefit payments. The employer contribution rate is set at 1% for the year ended June 30, 2023.

NOTE L- IN-SUBSTANCE RECEIPT IN TRANSIT

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

NOTE M- LONG-TERM DEBT

The District currently has no long term debt.

NOTE N- CAPITAL PROJECT COMPLIANCE

The District is currently not involved in any such activities.

NOTE O- LITIGATION CONTINGENCIES

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

NOTE P- CONTINGENT LIABILITIES

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

NOTE Q- SUBSEQUENT EVENTS

These financial statements considered subsequent events through February 12, 2024, the date the financial statements were available to be issued.

NOTE R- RISK MANAGEMENT

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

Note S- INTER-FUND TRANSACTIONS

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

FROM	TO		2023	2022
General	Professional Development		$ 0	8,500
General	Special Education		691,538	645,413
General	Food Service		9,823	0
General	Vocational Ed		300,000	305,254
General	Contingency Reserve		137,588	2,183
General	Preschool-Aged At Risk		72,001	55,997
General	At Risk K-12		250,000	229,945
General	Bilingual		5,000	10,441
		Totals	**1,465,950**	**1,257,733**
Supplemental General	Special Education		0	79,700
Supplemental General	Vocational Ed		22,579	0
Supplemental General	At Risk		75,122	70,000
Supplemental General	Career and Postsecondary Ed		0	19,000
Supplemental General	Food Service		0	10,000
Supplemental General	Professional Development		10,000	0
Supplemental General	Bilingual		5,738	10,000
		Totals	**113,439**	**188,700**
		Totals	**1,579,389**	**1,446,433**

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

Note T-INTER-GOVERNMENTAL ASSISTANCE STATE

Type of Aid	2023	2022
General State Aid	$ 1,518,704	1,649,489
Governors Teacher Award	500	0
Teacher Excellence	0	0
Professional Development	1,597	0
State Safety	10,437	3,538
Mentor Teacher	1,828	2,325
Checkoff	66	192
CIF	38,420	37,980
State Special Ed	459,538	471,343
School District Mill Levy	1,608,283	1,347,490
Food Service	2,196	1,829
KPERS Employer Cont.	389,922	382,768
Totals	**4,031,491**	**3,896,954**

Note T-INTER-GOVERNMENTAL ASSISTANCE FEDERAL

Type of Aid	2023	2022
Title I Fund	$ 65,243	72,503
Cash for Commodities	12,699	10,228
Title IV Fund	0	174,606
Academic Enrich	13,602	13,535
Youth Risk Behavior	75	267
ESSER III	262,686	0
Early Larning Kansas	42,325	0
Coronavirus	0	256,770
Effective Instruction	10,947	12,432
Food Service	105,555	28,053
Supply Chain Assistance	26,877	12,694
Early Learning	0	32,589
K-12 Covid Testing	68,216	0
Totals	**608,225**	**613,677**

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

4,639,716

REGULATORY - REQUIRED
SUPPLEMENTARY INFORMATION

UNIFIED SCHOOL DISTRICT NO. 223
Barnes, Kansas

SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis

For The Year Ended June 30, 2023

STATEMENT 2

Fund	Statement Number	Certified Budget	Adjustments To Comply With Legal Max	Adjustments For Qualifying Budget Credits	Total Budget For Comparison	Expenditures Chargeable To Current Year	Variance Over (Under)
General Funds:							
General Fund	3-1	$ 3,672,299	$ (85,774)	$ 20,853	$ 3,607,378	$ 3,607,378	$ 0
Supplemental General	3-2	1,151,686	(26,618)	3,306	1,128,374	1,128,374	0
Special Purpose Funds:							
At Risk (K-12)	3-3	348,775	0	0	348,775	325,122	(23,653)
Bilingual Education	3-4	29,970	0	0	29,970	6,342	(23,628)
Capital Outlay	3-5	900,000	0	0	900,000	132,071	(767,929)
Driver Training	3-6	25,700	0	0	25,700	3,694	(22,006)
Food Service	3-7	389,150	0	0	389,150	332,893	(56,257)
Professional Development	3-8	25,600	0	0	25,600	11,102	(14,498)
Special Education	3-10	763,930	0	0	763,930	696,214	(67,716)
Career & Post Secondary	3-11	354,611	0	0	354,611	326,988	(27,623)
Gifts and Grants Fund	3-12	121,840	0	0	121,840	88,752	(33,088)
At Risk (Preschool)	3-13	105,411	0	0	105,411	76,501	(28,910)
KPERS	3-18	409,562	0	0	409,562	389,922	(19,640)
Bond and Interest Funds:							
Bond And Interest	3-22	0	0	0	0	0	0
TOTALS		$ 8,298,534	$ (112,392)	$ 24,159	$ 8,210,301	$ 7,125,353	$ (1,084,948)

See Accountant's Report and Accompanying Notes

UNIFIED SCHOOL DISTRICT NO. 223
Barnes, Kansas

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

STATEMENT 3-1

GENERAL FUND

	Prior Year Actual Transactions	Current Year Actual Transactions	Current Year Budget	Current Year Variance Over (Under)
Cash Receipts				
Taxes in Process	$ 0	$ 0	$ 0	$ 0
Current Tax	0	0	0	0
Delinquent Tax	0	0	0	0
State Equilization Aid	0	0	0	0
Misc	0	0	0	0
KPERS	0	0	0	0
Special Education Aid	0	0	520,352	(520,352)
Supplemental State Aid	3,468,322	3,586,525	3,151,947	434,578
Interest on Idle Funds	0	0	0	0
Reimbursements	23,016	20,853	0	20,853
Total Cash Receipts	$ 3,491,338	$ 3,607,378	$ 3,672,299	$ (64,921)
Expenditures				
Instruction	$ 1,585,794	$ 1,475,142	$ 1,813,387	$ (338,245)
Student Support Services	95,631	86,985	100,300	(13,315)
Instructional Support Staff	82,766	84,639	83,480	1,159
General Administration	108,184	118,076	116,190	1,886
School Administration	73,552	79,256	86,530	(7,274)
Other Central Services/Operations & Maintenance	259,659	259,270	283,430	(24,160)
Student Transportation Services	28,019	38,060	31,630	6,430
Other Supplemental Service	0	0	0	0
Operating Transfers	1,257,733	1,465,950	1,157,352	308,598
Adjustment For Legal Max	0	0	(85,774)	85,774
Adjustment for Reimbursements	0	0	20,853	(20,853)
Total Expenditures	$ 3,491,338	$ 3,607,378	$ 3,607,378	$ 0
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash - Beginning	0	0		
Unencumbered Cash - Ending	$ 0	$ 0		

UNIFIED SCHOOL DISTRICT NO. 223
Barnes, Kansas

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

STATEMENT 3-2

SUPPLEMENTAL GENERAL FUND

	Prior Year Actual Transactions	Current Year Actual Transactions	Current Year Budget	Current Year Variance Over (Under)
Cash Receipts				
Ad Valorem	$ 23,013	$ 68,695	$ 0	$ 68,695
Current Tax	991,266	1,028,358	39,798	988,560
Delinquent Tax	7,171	3,175	21,491	(18,316)
Motor Vehicle Tax - 16/20 Truck	53,778	52,433	0	52,433
Misc	0	0	0	0
RV/Comm Tax	14,455	14,313	63,051	(48,738)
State Aid	0	0	0	0
Reimbursement	1,904	3,306	0	3,306
Transfers	0	0	0	0
Total Cash Receipts	$ 1,091,587	$ 1,170,280	$ 124,340	$ 1,045,940
Expenditures				
Instruction	$ 171,279	$ 246,860	$ 155,000	$ 91,860
School Administration	120,167	150,058	101,100	48,958
General Administration	98,500	109,000	149,000	(40,000)
Support Service	0	0	0	0
Central Services	2,774	3,036	7,500	(4,464)
Operation and Maintenance	264,235	284,366	338,100	(53,734)
Transportation	231,368	221,615	269,600	(47,985)
Operating Transfers	188,700	113,439	131,386	(17,947)
Adjustment for Reimbursements	0	0	3,306	(3,306)
Adjustment For Legal Max	0	0	(26,618)	26,618
Total Expenditures	$ 1,077,023	$ 1,128,374	$ 1,128,374	$ 0
Receipts Over (Under) Expenditures	14,564	41,906		
Unencumbered Cash - Beginning	148,552	163,116		
Unencumbered Cash - Ending	$ 163,116	$ 205,022		

UNIFIED SCHOOL DISTRICT NO. 223
Barnes, Kansas
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET
Regulatory Basis
For The Year Ended June 30, 2023
(With Comparative Actual Totals for Prior Year Ended June 30, 2022)

STATEMENT 3-3

AT RISK (K-12) FUND

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Cash Receipts				
Other Revenue	$	$ 0	$ 0	$ 0
Transfer	299,945	325,122	348,775	(23,653)
Total Cash Receipts	299,945	325,122	348,775	(23,653)
Expenditures				
Instruction	299,945	325,122	348,775	(23,653)
Transportation	0	0	0	0
Total Expenditures	299,945	325,122	348,775	(23,653)
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash - Beginning	0	0		
Unencumbered Cash - Ending	0	0		

UNIFIED SCHOOL DISTRICT NO. 223
Barnes, Kansas
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ACTUAL AND BUDGET
Regulatory Basis
For The Year Ended June 30, 2023
(With Comparative Actual Totals for Prior Year Ended June 30, 2022)

STATEMENT 3-4

BILINGUAL EDUCATION

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Local Source	0	0	10,000	(10,000)
Transfer from General	10,441	5,000	10,000	(5,000)
Transfer from Supp General	10,000	5,738	10,000	(4,262)
Total Cash Receipts	20,441	10,738	30,000	(19,262)
Expenditures				
Instruction	20,441	6,342	29,970	(23,628)
Total Expenditures	20,441	6,342	29,970	(23,628)
Receipts Over (Under) Expenditures	$ 0	4,396		
Unencumbered Cash - Beginning	0	0		
Unencumbered Cash - Ending	0	4,396		

UNIFIED SCHOOL DISTRICT NO. 223
Barnes, Kansas

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

STATEMENT 3-5

CAPITAL OUTLAY

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Ad Volorem Tax	$ 11,110	$ 34,093	$ 9,573	$ 24,520
Ad Volorem In Process	509,226	559,843	484,346	75,497
Delinquent Tax	3,270	1,545	10,814	(9,269)
Local Sources	64,398	111,394	100,000	11,394
Motor Vehicle Tax	24,416	25,058	28,659	(3,601)
Rec Vehicle Tax	477	453	428	25
Commercial/16-20	1,968	2,076	1,863	213
Interest on Idle Funds	0	0	0	0
Misc Receipts	0	11,337	0	11,337
Insurance Receipts	0	0	0	0
Transfers	0	0	500	(500)
State Aid	0	0	0	0
E-rate Receipts	0	0	0	0
Total Cash Receipts	614,865	745,799	636,183	109,616
Expenditures				
Instruction	0	59,522	150,000	(90,478)
Support Services	8,727	20,950	0	20,950
General Administration	0	0	0	0
Operations & Maintenance	297,463	41,043	600,000	(558,957)
Transportation	0	0	100,000	(100,000)
Architect/Engineering	0	0	0	0
Building Additions	0	0	50,000	(50,000)
Other	1,069,289	10,556	0	10,556
Total Expenditures	1,375,479	132,071	900,000	(767,929)
Receipts Over (Under) Expenditures	(760,614)	613,728		
Unencumbered Cash - Beginning	1,095,418	334,804		
Unencumbered Cash - Ending	$ 334,804	948,532		

See Accountant's Report and Accompanying Notes

UNIFIED SCHOOL DISTRICT NO. 223
Barnes, Kansas
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET
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(With Comparative Actual Totals for Prior Year Ended June 30, 2022)

STATEMENT 3-6

DRIVER TRAINING

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
State Aid	$ 3,538	$ 4,060	$ 3,375	$ 685
Local Source	2,900	0	5,000	(5,000)
Reimbursements	0	0	0	0
Miscellaneous	0	0	0	0
Operating Transfers	0	0	1,000	(1,000)
Total Cash Receipts	6,438	4,060	9,375	(5,315)
Expenditures				
Instruction	3,882	3,694	25,700	(22,006)
Vehicle Operating & Maintenance	112	0	0	0
Support Services	0	0	0	0
Total Expenditures	3,994	3,694	25,700	(22,006)
Receipts Over (Under) Expenditures	2,444	366		
Unencumbered Cash - Beginning	30,717	33,161		
Unencumbered Cash - Ending	33,161	33,527		

UNIFIED SCHOOL DISTRICT NO. 223
Barnes, Kansas
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET
Regulatory Basis
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(With Comparative Actual Totals for Prior Year Ended June 30, 2022)

STATEMENT 3-7

FOOD SERVICE FUND

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Federal Aid	$ 226,317	$ 145,634	$ 126,242	$ 19,392
State Aid	1,707	1,693	2,166	(473)
Meals	99,593	175,538	186,619	(11,081)
Interest	545	805	1,000	(195)
Grant	0	0	0	0
Miscellaneous	74	0	20,000	(20,000)
Transfer	10,000	9,823	6,500	3,323
Total Cash Receipts	338,236	333,493	342,527	(9,034)
Expenditures				
Operations & Maintenance	20,732	581	30,000	(29,419)
Food Service Operations	295,505	332,312	359,150	(26,838)
Total Expenditures	316,237	332,893	389,150	(56,257)
Receipts Over (Under) Expenditures	21,999	600		
Unencumbered Cash - Beginning	91,643	113,642		
Unencumbered Cash - Ending	$ 113,642	114,242		

See Accountant's Report and Accompanying Notes

UNIFIED SCHOOL DISTRICT NO. 223
Barnes, Kansas

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

STATEMENT 3-8

PROFESSIONAL DEVELOPMENT FUND

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Other Revenue	$ 50	$ 0	$ 10,000	$ (10,000)
State Aid	0	1,597	0	1,597
Transfer General	8,500	0	500	(500)
Transfer Supplemental/ LOB	0	10,000	500	9,500
Total Cash Receipts	8,550	11,597	11,000	597
Expenditures				
Instructional Support Staff	7,714	11,102	25,600	(14,498)
Total Expenditures	7,714	11,102	25,600	(14,498)
Receipts Over (Under) Expenditures	836	495		
Unencumbered Cash - Beginning	23,936	24,772		
Unencumbered Cash - Ending	$ 24,772	25,267		

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

STATEMENT 3-9

FEDERAL FUNDS

TITLE IV A

	Prior Year Actual	Current Year Actual
Cash Receipts	$ 13,535	$ 13,602
Cash Disbursements	13,535	13,602
Receipts Over (Under) Expenditures	0	0
Unencumbered Cash - Beginning	0	0
Unencumbered Cash - Ending	$ 0	$ 0

This is not a budgeted fund
See Accountant's Report and Accompanying Notes

UNIFIED SCHOOL DISTRICT NO. 223
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STATEMENT 3-10

SPECIAL EDUCATION FUND

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Cash Receipts				
State Sources	$ 0	$ 0	$ 10,000	$ (10,000)
Federal Sources	725,113	0	35,986	(35,986)
Interest	7,091	10,026	10,000	26
Miscellaneous	0	0	0	0
Transfer	0	691,538	520,852	170,686
Operating Transfers/ LOB	0	0	0	0
Total Cash Receipts	732,204	701,564	576,838	124,726
Expenditures				
Instruction	663,958	650,158	694,230	(44,072)
Operations/Maintenance	12,550	16	5,000	(4,984)
Transportation	54,407	46,040	64,700	(18,660)
Total Expenditures	730,915	696,214	763,930	(67,716)
Receipts Over (Under) Expenditures	1,289	5,350		
Unencumbered Cash - Beginning	204,051	205,340		
Unencumbered Cash - Ending	$ 205,340	210,690		

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STATEMENT 3-11

CAREER AND POST SECONDARY EDUCATION

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Cash Receipts				
Miscellaneous/Reimb	$ 122	$ 0	$ 20,000	$ (20,000)
Federal	1,905	6,802	0	6,802
Transfer from General	324,254	322,579	334,611	(12,032)
Total Cash Receipts	326,281	329,381	354,611	(25,230)
Expenditures				
Instruction	326,281	326,988	354,611	(27,623)
Total Expenditures	326,281	326,988	354,611	(27,623)
Receipts Over (Under) Expenditures	0	2,393		
Unencumbered Cash - Beginning	0	0		
Unencumbered Cash - Ending	$ 0	$ 2,393		

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STATEMENT 3-12

GIFTS AND GRANTS

	Prior Year Actual	Current Year Actual	Budget	Variance Over (Under)
Cash Receipts				
State Aid	70,761	87,122	76,840	
Contributions & Donations	$ 24,285	$ 11,111	$ 50,000	$ (38,889)
Total Cash Receipts	95,046	98,233	126,840	(38,889)
Expenditures				
Instructional & Educational Mat	75,370	78,752	101,840	(23,088)
Operations & Maintanance	20,000	10,000	20,000	(10,000)
Total Expenditures	95,370	88,752	121,840	(33,088)
Receipts Over (Under) Expenditures	(324)	9,481		
Unencumbered Cash - Beginning	30,232	29,908		
Unencumbered Cash - Ending	$ 29,908	$ 39,389	$	

See Accountant's Report and Accompanying Notes

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STATEMENT 3-13

AT RISK (Preschool) FUND

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Cash Receipts				
Other Revenue	$ 12,250	$ 4,500	$ 33,000	$ (28,500)
Transfer	55,997	72,001	75,500	(3,499)
Total Cash Receipts	68,247	76,501	108,500	(31,999)
Expenditures				
Instruction	68,247	76,501	105,411	(28,910)
Transportation	0	0	0	0
Total Expenditures	68,247	76,501	105,411	(28,910)
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash - Beginning	0	0		
Unencumbered Cash - Ending	0	0		

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STATEMENT 3-14

COVID RELIEF FUNDS

	Prior Year Actual	Current Year Actual
Cash Receipts		
ESSER/SPARK/CARES/Misc	$ 256,156	$ 330,902
Total Cash Receipts	256,156	330,902
Expenditures		
Expenditures	258,556	338,831
Total Expenditures	258,556	338,831
Receipts Over (Under) Expenditures	(2,400)	(7,929)
Unencumbered Cash - Beginning	0	(2,400)
Unencumbered Cash - Ending	$ (2,400)	$ (10,329)

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STATEMENT 3-15

TITLE I - CURRENT

	Prior Year Actual	Current Year Actual
Cash Receipts		
Federal	$ 72,503	$ 65,243
Total Cash Receipts	72,503	65,243
Expenditures		
Instruction	72,503	65,243
Total Expenditures	72,503	65,243
Receipts Over (Under) Expenditures	0	0
Unencumbered Cash - Beginning	0	0
Unencumbered Cash - Ending	$ 0	$ 0

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STATEMENT 3-16

TITLE I CARRYOVER

	Prior Year Actual	Current Year Actual
Cash Receipts		
Intergovernmental Revenue		
Federal	$ 0	$ 0
	0	0
Total Cash Receipts	0	0
Expenditures		
Instruction	0	0
Support Service	0	0
Total Expenditures	0	0
Receipts Over (Under) Expenditures	0	0
Unencumbered Cash - Beginning	0	0
Unencumbered Cash - Ending	$ 0	$ 0

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See Accountant's Report and Accompanying Notes

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STATEMENT 3-17

FEDERAL FUNDS

TITLE II A

	Prior Year Actual	Current Year Actual
Cash Receipts	$ 12,432	$ 10,947
Cash Disbursements	12,432	10,947
Receipts Over (Under) Expenditures	0	0
Unencumbered Cash - Beginning	0	0
Unencumbered Cash - Ending	$ 0	$ 0

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STATEMENT 3-18

KPERS

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Cash Receipts				
Flow Through	$ 382,768	$ 389,922	$ 409,562	$ (19,640)
Total Cash Receipts	382,768	389,922	409,562	(19,640)
Expenditures				
Instruction	382,768	389,922	409,562	(19,640)
Total Expenditures	382,768	389,922	409,562	(19,640)
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash - Beginning	0	0		
Unencumbered Cash - Ending	$ 0	$ 0		

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STATEMENT 3-19

CONTINGENCY RESERVE

	Prior Year Actual	Current Year Actual
Cash Receipts/Transfer	$ 14,171	$ 137,588
Expenditures	2,183	0
Receipts Over (Under) Expenditures	11,988	137,588
Unencumbered Cash - Beginning	173,012	185,000
Unencumbered Cash - Ending	$ 185,000	$ 322,588

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STATEMENT 3-20

TEXTBOOK & STUDENT MATERIAL REVOLVING

	Prior Year Actual	Current Year Actual
Cash Receipts		
Textbook Rental & Fees	19,727	19,913
Total Cash Receipts	19,727	19,913
Expenditures		
Textbooks Materials & Supplies	15,682	17,662
Total Expenditures	15,682	17,662
Receipts Over (Under) Expenditures	4,045	2,251
Unencumbered Cash - Beginning	34,214	38,259
Unencumbered Cash - Ending	$ 38,259	$ 40,510

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UNIFIED SCHOOL DISTRICT NO. 223
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STATEMENT 3-21

SMALL RURAL SCHOOLS

	Prior Year Actual	Current Year Actual
Cash Receipts		
Small Rural School	$ 106,913	$ 0
Total Cash Receipts	106,913	0
Expenditures		
School Improvement/Equipment	106,913	0
Total Expenditures	106,913	0
Receipts Over (Under) Expenditures	0	0
Unencumbered Cash - Beginning	0	0
Unencumbered Cash - Ending	$ 0	$ 0

This is not a budgeted fund
See Accountant's Report and Accompanying Notes

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STATEMENT 3-22

BOND AND INTEREST FUND

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Cash Receipts				
Motor Vehicle Tax	$ 0	$ 0	$ 0	$ 0
RV/Comm/16-20 Tax	0	0	0	0
Back Taxes	0	0	0	0
Ad Valorem Taxes	0	0	0	0
State Aid	0	0	0	0
Miscellaneous	0	0	0	0
Total Cash Receipts	0	0	0	0
Expenditures				
Transfer	41	0	0	0
Bond Interest	0	0	0	0
Cash Basis Reserve	0	0	0	0
Bond Fees	0	0	0	0
Total Expenditures	41	0	0	0
Receipts Over (Under) Expenditures	(41)	0		
Unencumbered Cash - Beginning	41	0		
Unencumbered Cash - Ending	$ 0	$ 0		

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SCHOOL ACTIVITY FUNDS

STATEMENT 4

Fund	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Cash Receipts	Cash Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances & A/P	Ending Cash Balance
Hanover High School							
Organizations/Classes							
Weight Room	455		2,088	1,186	1,357		1,357
Wildcat Scholarship	0		500	0	500		500
FBLA	5,158		28,385	29,656	3,887		3,887
FFA	29,188		21,872	20,828	30,232		30,232
FCCLA	2,649		0	0	2,649		2,649
H-Club	168		2,569	2,613	124		124
Junior High FBLA	333		0	0	333		333
Thespian	1,144		0	211	933		933
Revolving/Clearing Accounts			0	0			
Lunch	0		48,668	48,668	0		0
Library	0		0	0	0		0
Sales Tax	28		3,712	3,705	35		35
Textbooks	0		7,375	7,375	0		0
Revolving Music	0		136	136	0		0
Revolving Vo-Ag	0		1,397	1,397	0		0
Revolving Wood	0		230	230	0		0
Revolving Art	0		645	645	0		0
Petty Cash	(0)		1,449	1,449	(0)		(0)
Student - Act Petty Cash	0		4,220	4,220	0		0
Freshman	29		234	32	231		231
Sophomores	61		59	32	88		88
Juniors	2,740		16,905	16,237	3,408		3,408
Seniors	589		2,147	1,755	981		981
Art Club	791		107	0	898		898
Yearbook	1,896		5,375	6,540	731		731
Music	405		455	404	456		456
Cheerleaders	1,136		495	1,476	155		155
Jr. High Cheerleaders	401		0	0	401		401
HS Scholar Bowl	199		0	0	199		199
National Honor Society	775		31	460	346		346
Student Council	803		592	50	1,345		1,345
Subtotal Hanover Agency Funds	$ 48,948	0	149,646	149,305	49,289	0	49,289
Student Activities	$ 21,984		55,294	48,002	29,276		29,276
Athletic Fee	175		4,220	4,265	130		130
Subtotal Hanover Activity Funds	22,159	0	59,514	52,267	29,406	0	29,406
Total Hanover Activity/Agency	71,107	0	209,160	201,572	78,695	0	78,695

This is not a budgeted fund
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UNIFIED SCHOOL DISTRICT NO. 223
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SCHEDULE OF RECEIPTS AND EXPENDITURES

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SCHOOL ACTIVITY FUNDS

STATEMENT 4 (Continued)

Fund	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Cash Receipts	Cash Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances & A/P	Ending Cash Balance
Linn High School							
Revolving/Clearing Accounts							
Lunch	0		42,567	42,513	54		54
Textbooks	0		8,264	8,264	0		0
Revolving Music	0		380	380	0		0
Revolving Vo-Ag	0		807	807	0		0
Revolving Wood	0		0	0	0		0
Revolving Art	(0)		620	620	(0)		(0)
Petty Cash/Student Activities	0		2,501	2,501	0		0
Petty Cash	0		1,410	1,410	0		0
Sales Tax	154		2,557	2,711	0		0
FBLA	4,129		24,106	20,563	7,672		7,672
FFA	8,909		13,995	11,727	11,177		11,177
FCCLA	4,532		11,581	11,906	4,207		4,207
L-Club	1,199		0	0	1,199		1,199
Thespian	2,017		727	392	2,352		2,352
Yearbook	16,582		5,675	9,159	13,098		13,098
StuCo Activities	0		3,651	2,960	691		691
Bulldog Scholarship	7,291		6,599	6,572	7,318		7,318
Hispanic Heritage Scholarship	0		577	0	577		577
National Honor Society	4,220		672	814	4,078		4,078
Scholars Bowl	203		438	119	522		522
Class of 2019	331		0	0	331		331
Class of 2021	1,112		0	0	1,112		1,112
Class of 2020	2,008		0	0	2,008		2,008
Class of 2022	400		0	0	400		400
Class of 2023	2,710		483	1,679	1,514		1,514
Class of 2024	9,029		3,341	10,549	1,821		1,821
Class of 2025	4,482		2,687	859	6,310		6,310
Class of 2026	0		9,954	3,161	6,793		6,793
Class of 2027	0		874	0	874		874
Art Club	485		532	323	694		694
Linn Music	94		0	0	94		94
Jr. High Cheerleaders	566		0	198	368		368
Pepclub/Cheerleaders	1,879		601	1,226	1,254		1,254
Student Council	532		5,665	5,220	977		977
Subtotal Linn Agency Funds	$ 72,864	0	151,264	146,633	77,495	0	77,495
Administrative Activities	$ 6,057		24,545	20,920	9,682		9,682
Athletic Sponsorship	0		3,925	3,555	370		370
Athletic Fee	768		4,568	6,261	(925)		(925)
Subtotal Linn Activity Funds	6,825	0	33,038	30,736	9,127	0	9,127
Total Linn Activity/Agency	79,689	0	184,302	177,369	86,622	0	86,622

This is not a budgeted fund.
See Accountant's Report and Accompanying Notes