UNIFIED SCHOOL DISTRICT NO. 350
St. John-Hudson, Kansas

FINANCIAL STATEMENT

For the Fiscal Year Ended June 30, 2023

VONFELDT, BAUER & VONFELDT, CHTD.
Certified Public Accountants
Larned, Kansas 67550

UNIFIED SCHOOL DISTRICT NO. 350, ST. JOHN-HUDSON, KANSAS

Financial Statement
Regulatory Basis
For the Year Ended June 30, 2023

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INDEPENDENT AUDITOR'S REPORT

Board of Education
Unified School District No. 350
St. John-Hudson, Kansas

Adverse and Unmodified Opinions

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Unified School District No. 350, St. John-Hudson, Kansas as of and for the year ended June 30, 2023 and the related notes to the financial statement.

Adverse Opinion on U.S. Generally Accepted Accounting Principles
In our opinion, because of the significance of the matter discussed in the Basis for Adverse and Unmodified Opinions section of our report, the accompanying financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Unified School District No. 350 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 Unified School District No. 350 as of June 30, 2023, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

Basis for Adverse and Unmodified Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the *Kansas Municipal Audit and Accounting Guide.* Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statement section of our report. We are required to be independent of Unified School District No. 350 and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our adverse and unmodified audit opinions.

Matter Giving Rise to Adverse Opinion on U.S. Generally Accepted Accounting Principles
As discussed in Note 1 of the financial statement, the financial statement is prepared by Unified School District No. 350 on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Responsibilities of Management for the Financial Statement

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the *Kansas Municipal Audit and Accounting Guide* as described in Note 1, this includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

In preparing the financial statement, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Unified School District No. 350's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statement

Our objectives are to obtain reasonable assurance about whether the financial statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS 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 Unified School District No. 350'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 Unified School District No. 350'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 schedule of regulatory basis receipts and expenditures-actual and budget, summary of receipts and disbursements-agency funds and schedule of receipts, expenditures and unencumbered cash-district activity funds (Schedules 1, 2, 3 and 4 as listed in the table of contents) are presented for purposes of additional analysis and are not a required part of the basic financial statement, however, are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. The graphical analysis (Schedule 5 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 nor required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of Unified School District No. 350, St. John-Hudson, Kansas as of and for the year ended June 30, 2022 (not presented herein), and have issued our report thereon dated December 2, 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/accounts-reports/local-government/municipal-services. The 2022 actual column (2022 comparative information) presented in the individual fund schedule of regulatory basis receipts and expenditures-actual and budget for the year ended June 30, 2023 (Schedule 2 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2022 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2022 basic financial statement. The 2022 comparative information was subjected to the auditing procedures applied in the audit of the 2022 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2022 basic financial statement or to the 2022 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2022 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended June 30, 2022, on the basis of accounting described in Note 1.

VonFeldt, Bauer & VonFeldt, Chtd.

VONFELDT, BAUER & VONFELDT, CHTD.
Certified Public Accountants
Larned, Kansas

December 29, 2023

UNIFIED SCHOOL DISTRICT NO. 350, ST. JOHN-HUDSON, KANSAS
Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended June 30, 2023

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances
General Funds:		
General Fund	$ 4.21	$ 0.00
Supplemental General Fund	53,619.27	0.00
Special Purpose Funds:		
Preschool-Aged At-Risk	14,656.82	0.00
At-Risk Fund	56,016.30	0.00
Bilingual Education Fund	8,919.27	0.00
Capital Outlay Fund	325,400.85	0.01
Driver Training Fund	3,875.16	0.00
Food Service Fund	47,069.07	0.00
Professional Development Fund	19,187.81	0.00
Parent Education Fund	15,846.13	0.00
Special Education Fund	161,395.91	0.00
Career & Postsecondary Education Fund	4,971.93	0.00
Gifts and Grants Fund	(58,352.13)	0.00
KPERS Special Retirement Fund	0.00	0.00
Contingency Reserve Fund	129,580.99	0.00
Textbook Rental Fund	31,268.77	0.00
Recreation Commission Fund	0.00	0.00
Recreation Commission Employee Benefit Fund	1,213.68	0.00
Title I Fund	0.00	0.00
Title II-A Fund	0.00	0.00
Title IV Fund	0.00	0.00
21st Century Community Learning Center Fund	2,902.55	0.00
Rural Small Schools Grant Fund	0.00	0.00
ESSER/SPARKS Grant Fund	(364.86)	0.00
ESSER III Grant Fund	(58,028.43)	0.00
Covid Testing Grant Fund	0.00	0.00
District Activity Funds	5,777.04	0.00
Related Municipal Entities:		
Ida Long Goodman Memorial Library Fund	37,573.22	0.00
Total Municipal Financial Reporting Entity (Excluding Agency Funds)	$ 802,533.56	$ 0.01

Composition of Cash:

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

Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
$ 3,288,020.59	$ 3,288,020.70	$ 4.10	$ 263,698.39	$ 263,702.49
1,125,261.42	1,044,779.00	134,101.69	1,714.13	135,815.82
34,000.00	35,711.00	12,945.82	0.00	12,945.82
400,000.00	411,439.07	44,577.23	16,608.18	61,185.41
54,790.00	48,698.75	15,010.52	1,196.65	16,207.17
429,713.38	597,277.66	157,836.58	13,201.15	171,037.73
12,345.00	10,805.00	5,415.16	35.39	5,450.55
195,450.40	205,635.30	36,884.17	2,636.46	39,520.63
13,717.82	16,291.00	16,614.63	2.26	16,616.89
35,689.00	35,249.80	16,285.33	992.81	17,278.14
516,926.00	672,311.87	6,010.04	14.37	6,024.41
104,801.58	93,961.89	15,811.62	90.68	15,902.30
139,248.00	48,750.75	32,145.12	2,120.66	34,265.78
366,798.21	366,798.21	0.00	0.00	0.00
0.00	0.00	129,580.99	0.00	129,580.99
14,447.25	40,869.57	4,846.45	0.00	4,846.45
139,717.85	131,000.00	8,717.85	0.00	8,717.85
32,868.76	32,000.00	2,082.44	0.00	2,082.44
0.00	67,797.00	(67,797.00)	0.00	(67,797.00)
0.00	10,530.00	(10,530.00)	0.00	(10,530.00)
0.00	12,936.00	(12,936.00)	0.00	(12,936.00)
1,045.00	28.52	3,919.03	16.10	3,935.13
25,477.00	20,000.00	5,477.00	0.00	5,477.00
0.00	0.00	(364.86)	0.00	(364.86)
0.00	74,687.73	(132,716.16)	9,953.98	(122,762.18)
34,155.66	26,243.66	7,912.00	0.00	7,912.00
132,654.74	115,907.31	22,524.47	0.00	22,524.47
69,202.53	78,950.00	27,825.75	0.00	27,825.75
$ 7,166,330.19	$ 7,486,679.79	$ 482,183.97	$ 312,281.21	$ 794,465.18

NOW Accounts	$ 749,981.49
Certificates of Deposit	101,506.20
Total Cash	851,487.69
Agency Funds per Schedule 3	(57,022.51)
Total Municipal Financial Reporting Entity (Excluding Agency Funds)	$ 794,465.18

UNIFIED SCHOOL DISTRICT NO. 350, ST. JOHN-HUDSON, KANSAS
NOTES TO THE FINANCIAL STATEMENT
June 30, 2023

Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. REPORTING ENTITY

Unified School District No. 350, St. John-Hudson, Kansas (District) is a municipal corporation governed by an elected seven-member board. This financial statement presents Unified School District No. 350 (the municipality) and the related municipal entity described below. The related municipal entity is included in the USD's reporting entity because it was created to benefit the USD and/or its constituents.

Ida Long Goodman Memorial Library is operated by three boards, Unified School District No. 350's Board of Education, a City Library Board, and an Inter-local Board. The Inter-Local Board and the City Library Board are advisory boards and all final decisions are made by the Board of Education. The Library is for the District's and public's use.

B. REGULATORY BASIS FUND TYPES

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

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

Agency fund - funds used to report assets held by the municipality in a purely custodial capacity (payroll clearing fund, student activity accounts, etc.).

C. BASIS OF ACCOUNTING

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

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

D. CASH AND INVESTMENTS

Cash balances from all funds are combined and invested to the extent available. Cash and investments consist of interest bearing checking accounts and certificates of deposit. Earnings from these investments are allocated to designated funds. Cash and investments are stated at cost.

E. AD VALOREM TAX REVENUE

The determination of assessed valuation and the collection of property taxes for all political subdivisions in the State of Kansas are the responsibility of the various counties. The County Appraiser annually 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. The second half is due May 10 and distributed to the District by June 5. The District Treasurer draws available funds from the County Treasurer at designated times throughout the year.

F. REIMBURSED EXPENSES

The District 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.

G. USE OF ESTIMATES

The preparation of the financial statement on a prescribed basis of accounting that demonstrates compliance with the cash basis and budget laws of the State of Kansas requires management to make estimates and assumptions that affect the amounts reported in the financial statement and accompanying notes. Actual results may differ from those estimates.

Note 2 - BUDGETARY INFORMATION

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special purpose funds (unless specifically exempted by statute), bond and interest funds, and business funds. Although directory rather than mandatory, the statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

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

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

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

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

Adjustment to Comply with Legal Max: Districts should use this line item (for use in the budget column only) to adjust the certified budget to comply with the "Legal Max" budget. The Kansas State Department 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.

Note 2 - BUDGETARY INFORMATION (Cont'd.)

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, reimbursements, 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, regulatory receipts are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for the prior year's accounts payable and encumbrances. Encumbrances are commitments by the municipality for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year-end.

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

Gifts and Grants Fund	21st Century Community Learning Center Fund
Contingency Reserve Fund	Rural Small Schools Grant Fund
Textbook Rental Fund	ESSER/SPARKS Grant Fund
Title I Fund	ESSER III Grant Fund
Title II-A Fund	Covid Testing Grant Fund
Title IV Fund	District Activity Funds

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

Note 3 - COMPLIANCE WITH KANSAS STATUTES

Management is aware of no statutory violations for the period covered by the audit.

The Title I Fund, Title II-A Fund, Title IV Fund, ESSER/SPARKS Grant Fund and ESSER III Grant Fund showed a negative ending unencumbered cash balance of $67,797.00, $10,530.00, $12,936.00, $364.86, and $132,716.16, respectively, for the year ended June 30, 2023. K.S.A. 10-1116a provides that under certain situations, a fund can end the year with a negative unencumbered cash balance and therefore, be exempt from the cash basis law of the State of Kansas. These funds met the criteria under the statutes, therefore, are not deemed to be in violation of the Kansas cash basis law.

Note 4 - 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 investments of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The District has no investment policy that would further limit its investment choices.

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

Note 4 - DEPOSITS (Cont'd.)

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%. There were no designated "peak periods" during the year. All deposits were legally secured at June 30, 2023.

At June 30, 2023 the District's carrying amount of deposits was $851,487.69 and the bank balance was $1,032,812.09. The bank balance was held by two banks resulting in a concentration of credit risk. Of the bank balance, $338,164.07 was covered by federal depository insurance, $694,648.02 was collateralized with securities held by the pledging financial institution's agents in the District's name.

Note 5 - SUMMARY OF INDEBTEDNESS

The District is subject to the statutes of the State of Kansas that limits the net bonded debt. The debt outstanding may not exceed 14% of the assessed value of all tangible taxable property within the District unless additional authority is granted by the Kansas State Board of Education. The amount of bonds outstanding is computed exclusive of certain bonds specifically exempted from this limitation. At June 30, 2023, the statutory limit for the District was $6,202,765.38. The outstanding debt principal represents 0.25% of the District valuation.

Note 6 - LONG-TERM DEBT

Changes in long-term liabilities for the District for the year ended June 30, 2023 were as follows:

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity
Finance leases:				
Building Improvements	3.50%	5/21/2014	$ 955,000.00	2/01/2024
2019 Blue Bird Bus	3.00%	11/17/2017	77,449.00	11/17/2023

Total contractual indebtedness

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

	06/30/2024	Total
Principal:		
Finance leases	$ 109,925.45	$ 109,925.45
Total principal	109,925.45	109,925.45
Interest:		
Finance leases	3,745.43	3,745.43
Total interest	3,745.43	3,745.43
Total principal and interest	$ 113,670.88	$ 113,670.88

Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
$ 216,038.43	$ 0.00	$ 106,112.98	$ 109,925.45	$ 7,557.90
13,521.25	0.00	13,521.25	0.00	352.74
$ 229,559.68	$ 0.00	$ 119,634.23	$ 109,925.45	$ 7,910.64

Note 7 - INTERFUND TRANSFERS

Operating transfers were as follows:

From	To	Regulatory Authority	Amount
General	Preschool-Aged At-Risk	K.S.A. 72-5167	$ 34,000.00
General	At-Risk	K.S.A. 72-5167	300,000.00
General	Bilingual Education	K.S.A. 72-5167	40,000.00
General	Professional Development	K.S.A. 72-5167	10,000.00
General	Parent Education	K.S.A. 72-5167	15,000.00
General	Special Education	K.S.A. 72-5167	436,926.00
General	Career & Postsecondary Education	K.S.A. 72-5167	100,000.00
Supplemental General	At-Risk	K.S.A. 72-5143	100,000.00
Supplemental General	Bilingual Education	K.S.A. 72-5143	14,000.00
Supplemental General	Special Education	K.S.A. 72-5143	80,000.00

Note 8 - OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS

Other Post Employment Benefits . As provided by K.S.A. 12-5040, the District allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the District is subsidizing the retirees because each participant is charged a level of premium regardless of age. However, the cost of this subsidy has not been quantified in this financial statement.

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

Death and Disability Other Post Employment Benefits. As provided by K.S.A. 74-4927, disabled members in the Kansas Public Employees Retirement System (KPERS) receive long-term disability benefits and life insurance benefits. The plan is administered through a trust held by KPERS that is funded to pay annual benefit payments. The employer contribution rate is set at 1% for the year ended June 30, 2023.

Compensated Absences. All full-time classified employees will receive 15 days paid vacation each year. The number of days will be prorated for an employee who is employed after July 1st. Vacation is not allowed to accumulate, therefore, there is no potential liability for unused vacation leave as of June 30, 2023.

On the first day of the school year, each teacher will be allowed 10 days of sick leave. These will be used to cover absence due to teacher's illness or disability, or illness or disability in the teacher's own family. A maximum of 90 days can be transferred from one year to the next. In the event these 10 days cause the maximum of 90 days to be exceeded, and provided the excess above 90 is not used during the year, a teacher will be paid at the rate of $20.00 per day for any days above the maximum. This payment is made before the end of the fiscal year. After four or more years of service with the District, a teacher with accumulated sick leave will be paid $20.00 per day for any unused sick leave upon their retirement or resignation.

All classified employees will receive 90 sick leave hours multiplied by their full time equivalency (FTE), cumulative to 720 hours multiplied by their FTE. After four or more years of service with the District, employees with accumulated sick leave will be paid $20.00 per day for any unused sick leave upon their retirement or resignation.

The potential liability for sick leave as of June 30, 2023 and 2022 is $34,533.24 and $25,235.75, respectively, which is a net change of $9,297.49.

Note 8 - OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS (Cont'd.)

Teachers will receive 3 days of personal leave each contract year. Teachers will have the option to carry over personal leave days to the following contract year, cumulative to a maximum of 5 days. Additionally, teachers may request to be reimbursed for unused personal leave days each year at a rate of $60.00 per day. This payment is made at the end of the contract year or in the July paycheck for days teachers do not carry over.

Classified employees will receive personal days, the number of days which will be determined by multiplying the FTE times 24 hours. Personal leave will not accumulate to the next year.

Note 9 - 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 at 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 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 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.

Note 9 - DEFINED BENEFIT PENSION PLAN (Cont'd.)

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 $366,798.21 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 $3,388,782. 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 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 10 - CONTINGENCIES

During the ordinary course of its operations the District is a party to potential claims, legal actions and complaints. It is the opinion of the District's management that these matters are not anticipated to have a material effect on the District's financial statement.

Note 11 - RISK MANAGEMENT

The District is exposed to various risks of losses related to torts; thefts of, damages to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The District has been unable to obtain workers compensation insurance at a cost it considered to be economically justifiable. For this reason, the District joined together with other school districts in the State to participate in KASB Risk Management Services, Inc., a public entity risk pool currently operating as a common risk management and insurance program for participating members.

The District pays an annual premium to KASB Risk Management Services, Inc. for its workers compensation insurance. The agreement to participate provides that the KASB Risk Management Services, Inc. will be self-sustaining through member premiums and will reinsure through commercial companies for excess claims for each insured event. Additional premiums may be due if total claims for the pool are different than what has been anticipated by KASB Risk Management Services, Inc.'s management.

The District continues to carry commercial insurance for all other risks of loss, including equipment, property and building coverage. There have been no significant reductions in coverage from the prior year and settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

Note 12 - LEASE COMMITMENTS

Operating Leases:

The District has entered into an operating lease for a postage machine and postage scales which contains a cancellation provision and is subject to annual appropriations. For the year ended June 30, 2023 rent expenditures were $896.52. These expenditures were made from the General Fund.

The District has entered into operating leases for school copiers which contain cancellation provisions and are subject to annual appropriations. For the year ended June 30, 2023 rent expenditures were $15,719.65. These expenditures were made from the General Fund and Capital Outlay Fund.

Note 13 - LEASE

On July 22, 2020 the District entered into an agreement with USD 350 Recreation Commission to lease real property located at 205 E. 2nd Street, St. John, Kansas, owned by the District, to the Recreation Commission for its use, services, and recreational purposes. The real property will be leased for a term of five (5) years commencing July 22, 2020 and ending July 22, 2025, subject to the terms of the agreement. The Recreation Commission agrees to pay the District as rent for the term of this lease the sum of $65,000.00 payable on or before August 31, 2021. As part of this agreement the Recreation Commission agrees, at its expense, to maintain general liability and hazard insurance and will be responsible for the cost of all utilities and real estate taxes. The District, at its expense, will be responsible for maintenance, repairs, or replacements of the foundation, roof, exterior walls, sidewalks, and all structural components of said real property.

Note 14 - SUBSEQUENT EVENTS

The District has evaluated events subsequent to year end through December 29, 2023 and does not believe any events have occurred which affect the financial statement as presented.

REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION

UNIFIED SCHOOL DISTRICT NO. 350, ST. JOHN-HUDSON, KANSAS
Summary of Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2023

Funds	Certified Budget	Adjustment to Comply with Legal Max
General Funds:		
General Fund	$ 3,271,050.00	$ (141,988.00)
Supplemental General Fund	1,091,927.00	(47,148.00)
Special Purpose Funds:		
Preschool-Aged At-Risk	48,658.00	XXXXXXXX
At-Risk Fund	502,737.00	XXXXXXXX
Bilingual Education Fund	62,920.00	XXXXXXXX
Capital Outlay Fund	675,808.00	XXXXXXXX
Driver Training Fund	10,805.00	XXXXXXXX
Food Service Fund	244,480.00	XXXXXXXX
Professional Development Fund	16,291.00	XXXXXXXX
Parent Education Fund	41,337.00	XXXXXXXX
Special Education Fund	764,264.00	XXXXXXXX
Career & Postsecondary Education Fund	132,989.00	XXXXXXXX
KPERS Special Retirement Fund	388,754.00	XXXXXXXX
Recreation Commission Fund	131,000.00	XXXXXXXX
Recreation Commission Employee Benefit Fund	32,000.00	XXXXXXXX

Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance - Over (Under)
$ 158,958.70	$ 3,288,020.70	$ 3,288,020.70	$ 0.00
0.00	1,044,779.00	1,044,779.00	0.00
0.00	48,658.00	35,711.00	(12,947.00)
0.00	502,737.00	411,439.07	(91,297.93)
0.00	62,920.00	48,698.75	(14,221.25)
0.00	675,808.00	597,277.66	(78,530.34)
0.00	10,805.00	10,805.00	0.00
0.00	244,480.00	205,635.30	(38,844.70)
0.00	16,291.00	16,291.00	0.00
0.00	41,337.00	35,249.80	(6,087.20)
0.00	764,264.00	672,311.87	(91,952.13)
0.00	132,989.00	93,961.89	(39,027.11)
0.00	388,754.00	366,798.21	(21,955.79)
0.00	131,000.00	131,000.00	0.00
0.00	32,000.00	32,000.00	0.00

UNIFIED SCHOOL DISTRICT NO. 350, ST. JOHN-HUDSON, 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)
Receipts				
Taxes and Shared Receipts:				
Mineral Production Tax	$ 14,252.34	$ 26,813.89	$ 10,000.00	$ 16,813.89
Local Sources:				
Reimbursements	137,365.75	158,958.70	0.00	158,958.70
State Aid:				
General State Aid	2,642,587.00	2,695,322.00	2,775,598.00	(80,276.00)
Special Education Aid	422,944.00	406,926.00	485,452.00	(78,526.00)
Total Receipts	3,217,149.09	3,288,020.59	$ 3,271,050.00	$ 16,970.59
Expenditures				
Instruction:				
Salaries	515,792.53	593,409.62	572,075.00	21,334.62
Employee Benefits	314,588.26	343,430.81	340,143.00	3,287.81
Other Purchased Services	2,533.75	5,171.02	1,102.00	4,069.02
Supplies	26,759.30	36,554.29	27,366.00	9,188.29
Property (Equip & Furn)	12,455.27	20,225.44	13,000.00	7,225.44
Other	45,798.17	54,712.66	40,000.00	14,712.66
Student Support Services:				
Salaries	0.00	14,399.99	0.00	14,399.99
Employee Benefits	0.00	3,794.28	0.00	3,794.28
Purchased Professional Services	0.00	1,000.00	0.00	1,000.00
Supplies	2,836.94	1,656.58	0.00	1,656.58
Instructional Support Staff:				
Salaries	141,538.62	154,131.49	84,580.00	69,551.49
Employee Benefits	26,527.11	34,201.18	6,875.00	27,326.18
Purchased Property Services	2,034.00	2,129.00	2,100.00	29.00
Other Purchased Services	444.31	765.86	500.00	265.86
Supplies	29,154.16	29,878.22	5,685.00	24,193.22
Property (Equip & Furn)	2,488.38	2,127.77	1,895.00	232.77
General Administration:				
Salaries	115,446.00	128,989.00	129,000.00	(11.00)
Employee Benefits	16,350.66	19,166.57	18,116.00	1,050.57
Purchased Professional Services	17,971.00	16,141.00	18,654.00	(2,513.00)
Other Purchased Services	33,092.70	52,996.80	27,252.00	25,744.80
Supplies	2,012.59	5,631.70	2,230.00	3,401.70
Property (Equip & Furn)	0.00	296.72	0.00	296.72
Other	0.00	1,492.87	700.00	792.87

UNIFIED SCHOOL DISTRICT NO. 350, ST. JOHN-HUDSON, KANSAS
GENERAL FUND (Cont'd.)
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)
Expenditures (Cont'd.)				
School Administration:				
Salaries	138,279.23	222,613.42	205,950.00	16,663.42
Employee Benefits	33,419.86	50,283.20	34,425.00	15,858.20
Other Purchased Services	3,528.62	4,433.11	4,200.00	233.11
Supplies	1,490.60	5,103.84	2,100.00	3,003.84
Property (Equip & Furn)	0.00	386.10	0.00	386.10
Other	8,485.25	15,283.89	3,875.00	11,408.89
Central Services:				
Salaries	106,908.92	106,236.72	108,800.00	(2,563.28)
Employee Benefits	25,046.78	23,617.17	26,815.00	(3,197.83)
Purchased Property Services	0.00	0.00	212.00	(212.00)
Other Purchased Services	0.00	123.67	106.00	17.67
Supplies	2,034.61	3,286.54	1,258.00	2,028.54
Operations & Maintenance:				
Salaries	148,816.13	8,694.84	152,698.00	(144,003.16)
Employee Benefits	42,662.51	41,008.74	33,325.00	7,683.74
Purchased Professional Services	8,915.42	12,179.94	0.00	12,179.94
Purchased Property Services	9,451.14	1,939.77	10,000.00	(8,060.23)
Other Purchased Services	74,934.00	177,207.08	0.00	177,207.08
Supplies	34,673.59	51,067.93	15,000.00	36,067.93
Transportation Supervision:				
Salaries	7,000.00	0.00	0.00	0.00
Other	1,641.52	0.00	0.00	0.00
Vehicle Operating Services:				
Salaries	52,923.29	54,511.63	35,698.00	18,813.63
Employee Benefits	8,973.61	13,159.77	7,302.00	5,857.77
Other Purchased Services	12,238.00	0.00	0.00	0.00
Supplies	23,125.44	28,206.50	28,000.00	206.50
Other	370.87	3,415.83	2,000.00	1,415.83
Vehicle Maintenance Services:				
Supplies	23,321.54	4,167.20	10,200.00	(6,032.80)
Other	0.00	2,864.94	0.00	2,864.94

UNIFIED SCHOOL DISTRICT NO. 350, ST. JOHN-HUDSON, KANSAS
GENERAL FUND (Cont'd.)
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)
Expenditures (Cont'd.)				
Operating Transfers:				
To Preschool-Aged At-Risk	31,000.00	34,000.00	34,000.00	0.00
To At-Risk	305,000.00	300,000.00	365,000.00	(65,000.00)
To Bilingual Education	34,000.00	40,000.00	40,000.00	0.00
To Professional Development	10,000.00	10,000.00	10,000.00	0.00
To Parent Education	13,000.00	15,000.00	15,000.00	0.00
To Special Education	660,084.07	436,926.00	733,813.00	(296,887.00)
To Career & Postsecondary Education	88,000.00	100,000.00	100,000.00	0.00
Adjustment to Comply with Legal Max			(141,988.00)	141,988.00
Legal General Fund Budget	3,217,148.75	3,288,020.70	3,129,062.00	158,958.70
Adjustment for Qualifying Budget Credits			158,958.70	(158,958.70)
Total Expenditures	3,217,148.75	3,288,020.70	$ 3,288,020.70	$ 0.00
Receipts Over (Under) Expenditures	0.34	(0.11)		
Unencumbered Cash, Beginning	3.87	4.21		
Unencumbered Cash, Ending	$ 4.21	$ 4.10		

UNIFIED SCHOOL DISTRICT NO. 350, ST. JOHN-HUDSON, 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)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Receipts:				
Ad Valorem Property Tax	$ 820,266.25	$ 844,513.51	$ 775,274.00	$ 69,239.51
Delinquent Tax	5,037.20	27,904.30	12,923.00	14,981.30
Motor Veh./16-20M Veh. Tax	56,963.80	62,283.44	50,822.00	11,461.44
Recreational Vehicle Tax	1,192.89	1,368.20	1,006.00	362.20
Commercial Vehicle Tax	6,425.38	4,579.97	5,340.00	(760.03)
Local Sources:				
Reimbursements	100.00	0.00	0.00	0.00
State Aid:				
Supplemental State Aid	170,598.00	184,612.00	192,944.00	(8,332.00)
Total Receipts	1,060,583.52	1,125,261.42	$ 1,038,309.00	$ 86,952.42
Expenditures				
Instruction:				
Salaries	680,000.00	568,021.37	703,850.00	(135,828.63)
Purchased Property Services	0.00	505.00	20,000.00	(19,495.00)
Supplies	1,812.62	5,130.07	8,675.00	(3,544.93)
Property (Equip & Furn)	2,907.25	4,529.95	3,400.00	1,129.95
Student Support Services:				
Purchased Professional Services	1,520.00	111.78	2,580.00	(2,468.22)
Other Purchased Services	13,327.00	13,852.00	15,620.00	(1,768.00)
Property (Equip & Furn)	0.00	0.00	2,200.00	(2,200.00)
Instructional Support Staff:				
Purchased Professional Services	0.00	55.44	0.00	55.44
Other Purchased Services	0.00	1,749.16	4,968.00	(3,218.84)
Supplies	60,639.43	48,549.14	34,163.00	14,386.14
Property (Equip & Furn)	0.00	5,530.19	0.00	5,530.19
School Administration:				
Supplies	0.00	139.31	0.00	139.31
Property (Equip & Furn)	0.00	27,261.72	0.00	27,261.72
General Administration:				
Other Purchased Services	449.00	0.00	0.00	0.00
Operations & Maintenance:				
Purchased Professional Services	0.00	3,660.00	0.00	3,660.00
Purchased Property Services	167.51	0.00	0.00	0.00
Other Purchased Services	3,712.82	3,263.84	0.00	3,263.84
Supplies	139,793.77	168,420.03	133,775.00	34,645.03

UNIFIED SCHOOL DISTRICT NO. 350, ST. JOHN-HUDSON, KANSAS
SUPPLEMENTAL GENERAL FUND (Cont'd.)
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)
Expenditures (Cont'd.)				
Operating Transfers:				
To At-Risk	109,385.60	100,000.00	126,000.00	(26,000.00)
To Bilingual Education	11,000.00	14,000.00	14,000.00	0.00
To Special Education	0.00	80,000.00	22,696.00	57,304.00
Adjustment to Comply with Legal Max			(47,148.00)	47,148.00
Total Expenditures	1,024,715.00	1,044,779.00	$ 1,044,779.00	$ 0.00
Receipts Over (Under) Expenditures	35,868.52	80,482.42		
Unencumbered Cash, Beginning	17,750.75	53,619.27		
Unencumbered Cash, Ending	$ 53,619.27	$ 134,101.69		

UNIFIED SCHOOL DISTRICT NO. 350, ST. JOHN-HUDSON, 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)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Operating Transfers:				
From General	$ 31,000.00	$ 34,000.00	$ 34,000.00	$ 0.00
Total Receipts	31,000.00	34,000.00	$ 34,000.00	$ 0.00
Expenditures				
Instruction:				
Salaries	18,705.04	35,711.00	46,205.00	(10,494.00)
Employee Benefits	12,695.70	0.00	2,453.00	(2,453.00)
Total Expenditures	31,400.74	35,711.00	$ 48,658.00	$ (12,947.00)
Receipts Over (Under) Expenditures	(400.74)	(1,711.00)		
Unencumbered Cash, Beginning	15,057.56	14,656.82		
Unencumbered Cash, Ending	$ 14,656.82	$ 12,945.82		

UNIFIED SCHOOL DISTRICT NO. 350, ST. JOHN-HUDSON, KANSAS
AT-RISK 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)
Receipts				
Operating Transfers:				
From General	$ 305,000.00	$ 300,000.00	$ 365,000.00	$ (65,000.00)
From Supplemental General	109,385.60	100,000.00	126,000.00	(26,000.00)
Total Receipts	414,385.60	400,000.00	$ 491,000.00	$ (91,000.00)
Expenditures				
Instruction:				
Salaries	333,680.97	350,433.93	422,000.00	(71,566.07)
Employee Benefits	77,773.61	36,505.93	80,560.00	(44,054.07)
Purchased Professional Services	0.00	0.00	105.00	(105.00)
Purchased Property Services	52.00	11,515.00	72.00	11,443.00
Other Purchased Services	9,040.75	12,447.18	0.00	12,447.18
Student Support Services:				
Other Purchased Services	0.00	537.03	0.00	537.03
Total Expenditures	420,547.33	411,439.07	$ 502,737.00	$ (91,297.93)
Receipts Over (Under) Expenditures	(6,161.73)	(11,439.07)		
Unencumbered Cash, Beginning	62,178.03	56,016.30		
Unencumbered Cash, Ending	$ 56,016.30	$ 44,577.23		

UNIFIED SCHOOL DISTRICT NO. 350, ST. JOHN-HUDSON, 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)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Local Sources:				
Other Receipts from Local Sources	$ 0.00	$ 790.00	$ 0.00	$ 790.00
Operating Transfers:				
From General	34,000.00	40,000.00	40,000.00	0.00
From Supplemental General	11,000.00	14,000.00	14,000.00	0.00
Total Receipts	45,000.00	54,790.00	$ 54,000.00	$ 790.00
Expenditures				
Instruction:				
Salaries	44,491.79	48,047.50	62,258.00	(14,210.50)
Employee Benefits	586.22	521.25	662.00	(140.75)
Supplies	0.00	130.00	0.00	130.00
Total Expenditures	45,078.01	48,698.75	$ 62,920.00	$ (14,221.25)
Receipts Over (Under) Expenditures	(78.01)	6,091.25		
Unencumbered Cash, Beginning	8,997.28	8,919.27		
Unencumbered Cash, Ending	$ 8,919.27	$ 15,010.52		

UNIFIED SCHOOL DISTRICT NO. 350, ST. JOHN-HUDSON, 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)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Receipts:				
Ad Valorem Property Tax	$ 293,783.68	$ 341,189.82	$ 326,314.00	$ 14,875.82
Delinquent Tax	1,957.55	9,926.12	4,642.00	5,284.12
Motor Veh./16-20M Veh. Tax	20,503.34	21,200.57	17,488.00	3,712.57
Recreational Vehicle Tax	429.32	464.79	347.00	117.79
Commercial Vehicle Tax	2,207.74	1,629.59	1,838.00	(208.41)
Local Sources:				
Interest on Idle Funds	971.12	1,217.24	0.00	1,217.24
Other Receipts from Local Sources	139,363.27	54,085.25	0.00	54,085.25
State Aid:				
Capital Outlay State Aid	2,990.00	0.00	0.00	0.00
Total Receipts	462,206.02	429,713.38	$ 350,629.00	$ 79,084.38
Expenditures				
Instruction:				
Property (Equip & Furn)	39,393.06	77,955.51	45,125.00	32,830.51
Student Support Services:				
Property (Equip & Furn)	11,190.63	4,106.38	22,678.00	(18,571.62)
Instructional Support Staff:				
Property (Equip & Furn)	140.04	6,436.97	24,582.00	(18,145.03)
General Administration:				
Supplies - Technology Software	0.00	0.00	55,269.00	(55,269.00)
Property (Equip & Furn)	22,667.20	0.00	25,985.00	(25,985.00)
School Administration:				
Property (Equip & Furn)	0.00	895.00	0.00	895.00
Central Services:				
Property (Equip & Furn)	0.00	0.00	1,854.00	(1,854.00)
Operations & Maintenance:				
Non-Certified Salaries	415.00	154,354.74	0.00	154,354.74
Purchased Property Services	148,810.32	107,009.60	176,859.00	(69,849.40)
Property (Equip & Furn)	125,667.63	129,289.96	135,652.00	(6,362.04)
Transportation:				
Property (Equip & Buses)	97,143.57	13,873.99	100,854.00	(86,980.01)
Vehicle Maintenance Services:				
Supplies	0.00	46,000.00	0.00	46,000.00
Other Support Services:				
Property (Equip & Furn)	0.00	3,153.23	0.00	3,153.23

UNIFIED SCHOOL DISTRICT NO. 350, ST. JOHN-HUDSON, KANSAS
CAPITAL OUTLAY FUND (Cont'd.)
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)
Expenditures (Cont'd.)				
Facility Acquis. & Constr. Services:				
New Building Acquis. & Constr.	511.00	2,661.04	30,965.00	(28,303.96)
Site Improvement	0.00	5,641.00	0.00	5,641.00
Building Improvements	0.00	42,341.91	0.00	42,341.91
Other	19,361.00	3,558.33	55,985.00	(52,426.67)
Total Expenditures	465,299.45	597,277.66	$ 675,808.00	$ (78,530.34)
Receipts Over (Under) Expenditures	(3,093.43)	(167,564.28)		
Unencumbered Cash, Beginning	328,494.28	325,400.85		
Prior Year Cancelled Encumbrances	0.00	0.01		
Unencumbered Cash, Ending	$ 325,400.85	$ 157,836.58		

UNIFIED SCHOOL DISTRICT NO. 350, ST. JOHN-HUDSON, 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)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Local Sources:				
Other Receipts from Local Sources	$ 1,475.00	$ 7,025.00	$ 1,800.00	$ 5,225.00
State Aid:				
State Safety Aid	3,660.00	5,320.00	5,130.00	190.00
Total Receipts	5,135.00	12,345.00	$ 6,930.00	$ 5,415.00
Expenditures				
Instruction:				
Salaries	5,155.44	7,573.24	7,800.00	(226.76)
Employee Benefits	397.92	752.10	539.00	213.10
Purchased Professional Services	0.00	0.00	991.00	(991.00)
Supplies	1,034.86	1,570.48	1,475.00	95.48
Vehicle Operations, Maint. Services:				
Supplies	0.00	909.18	0.00	909.18
Total Expenditures	6,588.22	10,805.00	$ 10,805.00	$ 0.00
Receipts Over (Under) Expenditures	(1,453.22)	1,540.00		
Unencumbered Cash, Beginning	5,328.38	3,875.16		
Unencumbered Cash, Ending	$ 3,875.16	$ 5,415.16		

UNIFIED SCHOOL DISTRICT NO. 350, ST. JOHN-HUDSON, 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)
Receipts				
Local Sources:				
Food Sales	$ 2,310.05	$ 58,954.61	$ 74,928.00	$ (15,973.39)
Other Receipts from Local Sources	657.85	3,336.16	0.00	3,336.16
State Aid:				
State Food Assistance	1,457.21	1,563.45	1,524.00	39.45
Federal Aid:				
Child Nutrition Program	190,233.47	108,505.01	120,959.00	(12,453.99)
Other Federal Aid	11,132.44	23,091.17	0.00	23,091.17
Total Receipts	205,791.02	195,450.40	$ 197,411.00	$ (1,960.60)
Expenditures				
Operations & Maintenance:				
Purchased Property Services	901.39	6,367.82	0.00	6,367.82
Supplies	0.00	306.72	0.00	306.72
Property (Equip & Furn)	4,557.16	0.00	4,850.00	(4,850.00)
Food Service Operation:				
Salaries	71,660.54	79,381.97	75,890.00	3,491.97
Employee Benefits	24,988.12	17,080.03	22,837.00	(5,756.97)
Other Purchased Services	0.00	0.00	3,458.00	(3,458.00)
Food & Supplies	100,972.96	96,155.72	137,445.00	(41,289.28)
Other	5,151.34	6,343.04	0.00	6,343.04
Total Expenditures	208,231.51	205,635.30	$ 244,480.00	$ (38,844.70)
Receipts Over (Under) Expenditures	(2,440.49)	(10,184.90)		
Unencumbered Cash, Beginning	49,509.56	47,069.07		
Unencumbered Cash, Ending	$ 47,069.07	$ 36,884.17		

UNIFIED SCHOOL DISTRICT NO. 350, ST. JOHN-HUDSON, 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)
Receipts				
Local Sources:				
Other Receipts from Local Sources	$ 3,137.46	$ 872.82	$ 0.00	$ 872.82
State Aid:				
Professional Development Aid	0.00	2,845.00	4,500.00	(1,655.00)
Operating Transfers:				
From General	10,000.00	10,000.00	10,000.00	0.00
Total Receipts	13,137.46	13,717.82	$ 14,500.00	$ (782.18)
Expenditures				
Instructional Support Staff:				
Salaries	458.26	2,164.80	510.00	1,654.80
Employee Benefits	35.49	781.14	53.00	728.14
Purchased Professional Services	0.00	0.00	4,200.00	(4,200.00)
Other Purchased Services	11,939.95	12,261.88	10,303.00	1,958.88
Supplies	0.00	1,046.07	0.00	1,046.07
Other	1,940.05	37.11	1,225.00	(1,187.89)
Total Expenditures	14,373.75	16,291.00	$ 16,291.00	$ 0.00
Receipts Over (Under) Expenditures	(1,236.29)	(2,573.18)		
Unencumbered Cash, Beginning	20,424.10	19,187.81		
Unencumbered Cash, Ending	$ 19,187.81	$ 16,614.63		

UNIFIED SCHOOL DISTRICT NO. 350, ST. JOHN-HUDSON, KANSAS
PARENT EDUCATION FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts				
State Aid:				
Parent Education Aid	$ 19,771.00	$ 20,689.00	$ 20,000.00	$ 689.00
Operating Transfers:				
From General	13,000.00	15,000.00	15,000.00	0.00
Total Receipts	32,771.00	35,689.00	$ 35,000.00	$ 689.00
Expenditures				
Student Support Services:				
Salaries	22,304.51	29,766.23	22,355.00	7,411.23
Employee Benefits	1,706.29	2,277.14	1,100.00	1,177.14
Purchased Professional Services	2,400.00	2,440.00	1,000.00	1,440.00
Other Purchased Services	120.00	0.00	10,000.00	(10,000.00)
Supplies	645.07	71.67	300.00	(228.33)
Property (Equip & Furn)	221.38	0.00	82.00	(82.00)
Other	1,770.00	98.00	1,300.00	(1,202.00)
Instruction Support Staff:				
Purchased Professional Services	120.00	430.38	2,000.00	(1,569.62)
Other Purchased Services	0.00	0.00	3,200.00	(3,200.00)
Supplies	1,439.78	0.00	0.00	0.00
Other Support Services:				
Supplies	0.00	166.38	0.00	166.38
Total Expenditures	30,727.03	35,249.80	$ 41,337.00	$ (6,087.20)
Receipts Over (Under) Expenditures	2,043.97	439.20		
Unencumbered Cash, Beginning	13,802.16	15,846.13		
Unencumbered Cash, Ending	$ 15,846.13	$ 16,285.33		

UNIFIED SCHOOL DISTRICT NO. 350, ST. JOHN-HUDSON, 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)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Federal Sources:				
CARES Act	$ 20,870.00	$ 0.00	$ 0.00	$ 0.00
Operating Transfers:				
From General	660,084.07	436,926.00	733,813.00	(296,887.00)
From Supplemental General	0.00	80,000.00	22,696.00	57,304.00
Total Receipts	680,954.07	516,926.00	$ 756,509.00	$ (239,583.00)
Expenditures				
Instruction:				
Other Purchased Services:				
Assessments	238,396.12	255,813.00	255,340.00	473.00
Flow-thru	411,233.00	393,616.00	468,776.00	(75,160.00)
Other	20,870.00	0.00	22,658.00	(22,658.00)
Vehicle Operating Services:				
Salaries	8,128.65	11,575.53	11,964.00	(388.47)
Employee Benefits	2,593.13	1,545.34	715.00	830.34
Purchased Property Services	0.00	0.00	2,011.00	(2,011.00)
Other Purchased Services	2,332.00	2,750.00	0.00	2,750.00
Supplies	6,137.32	7,012.00	2,800.00	4,212.00
Total Expenditures	689,690.22	672,311.87	$ 764,264.00	$ (91,952.13)
Receipts Over (Under) Expenditures	(8,736.15)	(155,385.87)		
Unencumbered Cash, Beginning	170,132.06	161,395.91		
Unencumbered Cash, Ending	$ 161,395.91	$ 6,010.04		

UNIFIED SCHOOL DISTRICT NO. 350, ST. JOHN-HUDSON, KANSAS
CAREER & 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)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Local Sources:				
Other Receipts from Local Sources	$ 0.00	$ 2,693.23	$ 25,000.00	$ (22,306.77)
Federal Aid:				
Vocational Aid	32,180.00	2,108.35	0.00	2,108.35
Operating Transfers:				
From General	88,000.00	100,000.00	100,000.00	0.00
Total Receipts	120,180.00	104,801.58	$ 125,000.00	$ (20,198.42)
Expenditures				
Instruction:				
Salaries	95,000.00	60,000.00	105,000.00	(45,000.00)
Supplies	25,953.29	32,263.65	25,000.00	7,263.65
Other	240.00	680.00	2,989.00	(2,309.00)
Instructional Support Staff:				
Employee Benefits	91.27	0.00	0.00	0.00
Other Purchased Services	1,660.00	100.00	0.00	100.00
Central Services:				
Purchased Property Services	32.87	918.24	0.00	918.24
Total Expenditures	122,977.43	93,961.89	$ 132,989.00	$ (39,027.11)
Receipts Over (Under) Expenditures	(2,797.43)	10,839.69		
Unencumbered Cash, Beginning	7,739.35	4,971.93		
Prior Year Cancelled Encumbrances	30.01	0.00		
Unencumbered Cash, Ending	$ 4,971.93	$ 15,811.62		

UNIFIED SCHOOL DISTRICT NO. 350, ST. JOHN-HUDSON, KANSAS
GIFTS AND GRANTS FUND
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

	2022	2023
Receipts		
Local Sources:		
Other Receipts from Local Sources	$ 14,959.37	$ 133,540.00
State Sources:		
Safe & Secure Schools Grant	0.00	5,708.00
Total Receipts	14,959.37	139,248.00
Expenditures		
Instruction:		
Employee Benefits	1,866.66	42.63
Other	95,355.29	48,708.12
Total Expenditures	97,221.95	48,750.75
Receipts Over (Under) Expenditures	(82,262.58)	90,497.25
Unencumbered Cash, Beginning	23,910.45	(58,352.13)
Unencumbered Cash, Ending	$ (58,352.13)	$ 32,145.12

UNIFIED SCHOOL DISTRICT NO. 350, ST. JOHN-HUDSON, KANSAS
KPERS SPECIAL RETIREMENT 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)
Receipts				
State Aid:				
KPERS Aid	$ 353,413.36	$ 366,798.21	$ 388,754.00	$ (21,955.79)
Total Receipts	353,413.36	366,798.21	$ 388,754.00	$ (21,955.79)
Expenditures				
Instruction:				
Employee Benefits	247,880.28	237,377.84	285,000.00	(47,622.16)
Student Support Services:				
Employee Benefits	2,892.15	8,114.56	0.00	8,114.56
Instructional Support Staff:				
Employee Benefits	18,412.28	20,550.95	25,000.00	(4,449.05)
General Administration:				
Employee Benefits	14,969.51	16,958.49	20,000.00	(3,041.51)
School Administration:				
Employee Benefits	17,930.22	29,267.51	32,325.00	(3,057.49)
Central Services:				
Employee Benefits	14,770.20	13,967.19	0.00	13,967.19
Operations & Maintenance:				
Employee Benefits	19,350.32	21,436.51	12,117.00	9,319.51
Student Transportation Services:				
Employee Benefits	7,916.41	8,688.63	10,704.00	(2,015.37)
Food Service:				
Employee Benefits	9,291.99	10,436.53	3,608.00	6,828.53
Total Expenditures	353,413.36	366,798.21	$ 388,754.00	$ (21,955.79)
Receipts Over (Under) Expenditures	0.00	0.00		
Unencumbered Cash, Beginning	0.00	0.00		
Unencumbered Cash, Ending	$ 0.00	$ 0.00		

UNIFIED SCHOOL DISTRICT NO. 350, ST. JOHN-HUDSON, KANSAS
CONTINGENCY RESERVE FUND
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

	2022	2023
Receipts		
None	$ 0.00	$ 0.00
Total Receipts	0.00	0.00
Expenditures		
Instruction:		
Other	4,604.57	0.00
Total Expenditures	4,604.57	0.00
Receipts Over (Under) Expenditures	(4,604.57)	0.00
Unencumbered Cash, Beginning	134,185.56	129,580.99
Unencumbered Cash, Ending	$ 129,580.99	$ 129,580.99

UNIFIED SCHOOL DISTRICT NO. 350, ST. JOHN-HUDSON, KANSAS
TEXTBOOK RENTAL FUND
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

	2022	2023
Receipts		
Local Sources:		
Rental Fees & Books	$ 17,876.06	$ 14,447.25
Total Receipts	17,876.06	14,447.25
Expenditures		
Instruction:		
Supplies	13,907.97	40,869.57
Total Expenditures	13,907.97	40,869.57
Receipts Over (Under) Expenditures	3,968.09	(26,422.32)
Unencumbered Cash, Beginning	23,641.65	31,268.77
Prior Year Cancelled Encumbrances	3,659.03	0.00
Unencumbered Cash, Ending	$ 31,268.77	$ 4,846.45

UNIFIED SCHOOL DISTRICT NO. 350, ST. JOHN-HUDSON, KANSAS
RECREATION COMMISSION FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Receipts:				
Ad Valorem Property Tax	$ 110,166.31	$ 127,260.29	$ 122,367.00	$ 4,893.29
Delinquent Tax	733.84	3,722.16	1,741.00	1,981.16
Motor Veh./16-20M Veh. Tax	7,651.63	7,950.06	6,557.00	1,393.06
Recreational Vehicle Tax	160.21	174.25	130.00	44.25
Commercial Vehicle Tax	826.66	611.09	689.00	(77.91)
Total Receipts	119,538.65	139,717.85	$ 131,484.00	$ 8,233.85
Expenditures				
Community Service Operations	120,676.33	131,000.00	131,000.00	0.00
Total Expenditures	120,676.33	131,000.00	$ 131,000.00	$ 0.00
Receipts Over (Under) Expenditures	(1,137.68)	8,717.85		
Unencumbered Cash, Beginning	1,137.68	0.00		
Unencumbered Cash, Ending	$ 0.00	$ 8,717.85		

UNIFIED SCHOOL DISTRICT NO. 350, ST. JOHN-HUDSON, KANSAS
RECREATION COMMISSION EMPLOYEE BENEFIT 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)
Receipts				
Taxes and Shared Receipts:				
Ad Valorem Property Tax	$ 25,817.62	$ 29,945.41	$ 28,652.00	$ 1,293.41
Delinquent Tax	174.36	873.96	408.00	465.96
Motor Veh./16-20M Veh. Tax	1,806.30	1,865.26	1,541.00	324.26
Recreational Vehicle Tax	37.83	40.92	30.00	10.92
Commercial Vehicle Tax	194.35	143.21	162.00	(18.79)
Total Receipts	28,030.46	32,868.76	$ 30,793.00	$ 2,075.76
Expenditures				
Community Service Operations	28,000.00	32,000.00	32,000.00	0.00
Total Expenditures	28,000.00	32,000.00	$ 32,000.00	$ 0.00
Receipts Over (Under) Expenditures	30.46	868.76		
Unencumbered Cash, Beginning	1,183.22	1,213.68		
Unencumbered Cash, Ending	$ 1,213.68	$ 2,082.44		

UNIFIED SCHOOL DISTRICT NO. 350, ST. JOHN-HUDSON, KANSAS
TITLE I FUND
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

	2022	2023
Receipts		
Federal Aid:		
Other Federal Grants Thru State	$ 59,105.00	$ 0.00
Total Receipts	59,105.00	0.00
Expenditures		
Instruction:		
Salaries	50,200.00	67,797.00
Employee Benefits	8,905.00	0.00
Total Expenditures	59,105.00	67,797.00
Receipts Over (Under) Expenditures	0.00	(67,797.00)
Unencumbered Cash, Beginning	0.00	0.00
Unencumbered Cash, Ending (See Note 3)	$ 0.00	$ (67,797.00)

UNIFIED SCHOOL DISTRICT NO. 350, ST. JOHN-HUDSON, KANSAS
TITLE II-A FUND
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

	2022	2023
Receipts		
Federal Aid:		
Other Federal Grants Thru State	$ 8,949.00	$ 0.00
Total Receipts	8,949.00	0.00
Expenditures		
Instruction:		
Salaries	8,949.00	7,035.00
Instructional Support Staff:		
Employee Benefits	0.00	3,495.00
Total Expenditures	8,949.00	10,530.00
Receipts Over (Under) Expenditures	0.00	(10,530.00)
Unencumbered Cash, Beginning	0.00	0.00
Unencumbered Cash, Ending (See Note 3)	$ 0.00	$ (10,530.00)

UNIFIED SCHOOL DISTRICT NO. 350, ST. JOHN-HUDSON, KANSAS
TITLE IV FUND
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

	2022	2023
Receipts		
Federal Aid:		
Other Federal Grants Thru State	$ 12,840.00	$ 0.00
Total Receipts	12,840.00	0.00
Expenditures		
Instruction:		
Salaries	4,319.00	92.35
Other Purchased Services	0.00	2,416.00
Supplies	2,121.00	3,455.65
Instructional Support Staff:		
Purchased Professional Services	6,400.00	6,972.00
Total Expenditures	12,840.00	12,936.00
Receipts Over (Under) Expenditures	0.00	(12,936.00)
Unencumbered Cash, Beginning	0.00	0.00
Unencumbered Cash, Ending (See Note 3)	$ 0.00	$ (12,936.00)

UNIFIED SCHOOL DISTRICT NO. 350, ST. JOHN-HUDSON, KANSAS
21ST CENTURY COMMUNITY LEARNING CENTER FUND
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

	2022	2023
Receipts		
Local Sources:		
Other Receipts from Local Sources	$ 740.00	$ 1,045.00
Total Receipts	740.00	1,045.00
Expenditures		
Instructional Support Staff:		
Salaries	0.00	17.60
Employee Benefits	0.00	10.92
Total Expenditures	0.00	28.52
Receipts Over (Under) Expenditures	740.00	1,016.48
Unencumbered Cash, Beginning	2,162.55	2,902.55
Unencumbered Cash, Ending	$ 2,902.55	$ 3,919.03

UNIFIED SCHOOL DISTRICT NO. 350, ST. JOHN-HUDSON, KANSAS
RURAL SMALL SCHOOLS GRANT FUND
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

	2022	2023
Receipts		
Federal Aid:		
US Department of Education	$ 23,415.00	$ 25,477.00
Total Receipts	23,415.00	25,477.00
Expenditures		
Instruction:		
Salaries	19,500.00	20,000.00
Property (Equip & Furn)	3,915.00	0.00
Total Expenditures	23,415.00	20,000.00
Receipts Over (Under) Expenditures	0.00	5,477.00
Unencumbered Cash, Beginning	0.00	0.00
Unencumbered Cash, Ending	$ 0.00	$ 5,477.00

UNIFIED SCHOOL DISTRICT NO. 350, ST. JOHN-HUDSON, KANSAS
ESSER/SPARKS GRANT FUND
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

	2022	2023
Receipts		
Federal Aid:		
Other Federal Grants Thru State	$ 200,781.00	$ 0.00
Total Receipts	200,781.00	0.00
Expenditures		
Instruction:		
Salaries	89,463.80	0.00
Employee Benefits	6,103.27	0.00
Property (Equip & Furn)	1,998.00	0.00
Instructional Support Staff:		
Supplies	34,527.69	0.00
Property (Equip & Furn)	7,360.00	0.00
Total Expenditures	139,452.76	0.00
Receipts Over (Under) Expenditures	61,328.24	0.00
Unencumbered Cash, Beginning	(61,693.10)	(364.86)
Unencumbered Cash, Ending (See Note 3)	$ (364.86)	$ (364.86)

UNIFIED SCHOOL DISTRICT NO. 350, ST. JOHN-HUDSON, KANSAS
ESSER III GRANT FUND
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

	2022	2023
Receipts		
None	$ 0.00	$ 0.00
Total Receipts	0.00	0.00
Expenditures		
Instruction:		
Salaries	46,413.50	47,413.50
Employee Benefits	11,614.93	11,024.23
Facility Acquis. & Constr. Services:		
Architectural & Engineering Services	0.00	16,250.00
Total Expenditures	58,028.43	74,687.73
Receipts Over (Under) Expenditures	(58,028.43)	(74,687.73)
Unencumbered Cash, Beginning	0.00	(58,028.43)
Unencumbered Cash, Ending (See Note 3)	$ (58,028.43)	$ (132,716.16)

UNIFIED SCHOOL DISTRICT NO. 350, ST. JOHN-HUDSON, KANSAS
COVID TESTING GRANT FUND
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

	2022	2023
Receipts		
Federal Aid:		
Other Federal Grants Thru State	$ 0.00	$ 34,155.66
Total Receipts	0.00	34,155.66
Expenditures		
Instruction:		
Purchased Property Services	0.00	7,844.54
Student Support Services:		
Salaries	0.00	17,554.43
Employee Benefits	0.00	844.69
Total Expenditures	0.00	26,243.66
Receipts Over (Under) Expenditures	0.00	7,912.00
Unencumbered Cash, Beginning	0.00	0.00
Unencumbered Cash, Ending	$ 0.00	$ 7,912.00

UNIFIED SCHOOL DISTRICT NO. 350, ST. JOHN-HUDSON, KANSAS
IDA LONG GOODMAN MEMORIAL LIBRARY FUND
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

	2022	2023
Receipts		
Local Sources:		
Receipts from Education Foundation & Reimbursements	$ 29,692.90	$ 20,684.50
Other Receipts from Local Sources	50,072.44	48,180.55
State Aid:		
Library State Aid	326.18	337.48
Total Receipts	80,091.52	69,202.53
Expenditures		
Instruction:		
Other	78,950.00	78,950.00
Instructional Support Staff:		
Miscellaneous	800.00	0.00
Total Expenditures	79,750.00	78,950.00
Receipts Over (Under) Expenditures	341.52	(9,747.47)
Unencumbered Cash, Beginning	37,231.70	37,573.22
Unencumbered Cash, Ending	$ 37,573.22	$ 27,825.75

UNIFIED SCHOOL DISTRICT NO. 350, ST. JOHN-HUDSON, KANSAS
AGENCY FUNDS
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended June 30, 2023

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
High School:				
Student Council	$ 1,820.83	$ 2,443.79	$ 2,143.28	$ 2,121.34
Applied Business	553.66	3,886.84	3,241.56	1,198.94
Trap Shooting Team	18,529.69	21,306.33	19,291.94	20,544.08
Cheerleaders	2,540.99	5,261.30	4,157.40	3,644.89
FCCLA	1,543.98	1,319.00	736.00	2,126.98
Kays	1,077.09	71.00	170.00	978.09
Kayettes	865.86	118.00	0.00	983.86
Scholars Bowl	(177.95)	1,050.96	873.01	0.00
Music Club	2,814.76	894.79	1,535.35	2,174.20
Comic Book Club	661.18	1,731.87	1,151.11	1,241.94
In-House Training	1,184.91	0.00	0.00	1,184.91
Boys Basketball Club	464.43	1,400.00	1,701.83	162.60
AV Productions	(57.99)	1,807.99	542.53	1,207.47
Volleyball/Track	2,948.90	0.00	0.00	2,948.90
Football	1,745.99	572.44	234.81	2,083.62
Golf Club	397.58	0.00	126.87	270.71
Shop Club	1,323.67	10.51	0.00	1,334.18
Art Club	318.98	0.00	135.99	182.99
General Activity/Supplies	258.72	529.69	517.17	271.24
Lunches	(1,485.27)	16,289.62	14,504.35	300.00
Instrumental Music	0.00	70.00	5.48	64.52
Tech Club	430.73	1,642.46	1,109.17	964.02
Resource Room	260.83	1,413.20	1,083.60	590.43
Yearbook	531.51	2,992.60	3,524.11	0.00
Forensics	33.69	726.88	415.32	345.25
Class of 2022	36.48	160.26	196.74	0.00
Class of 2023	863.94	85.00	948.94	0.00
Class of 2024	3,872.64	655.37	3,007.70	1,520.31
Class of 2025	2,832.01	6,526.30	3,321.46	6,036.85
Class of 2026	121.89	4,628.79	2,915.21	1,835.47
Total High School	46,313.73	77,594.99	67,590.93	56,317.79
Middle School:				
Boys Basketball	184.15	370.00	463.50	90.65
Girls Basketball	6.00	1,076.00	889.04	192.96
Cheerleaders	67.11	404.00	50.00	421.11
Total Middle School	257.26	1,850.00	1,402.54	704.72
Total Agency Funds	$ 46,570.99	$ 79,444.99	$ 68,993.47	$ 57,022.51

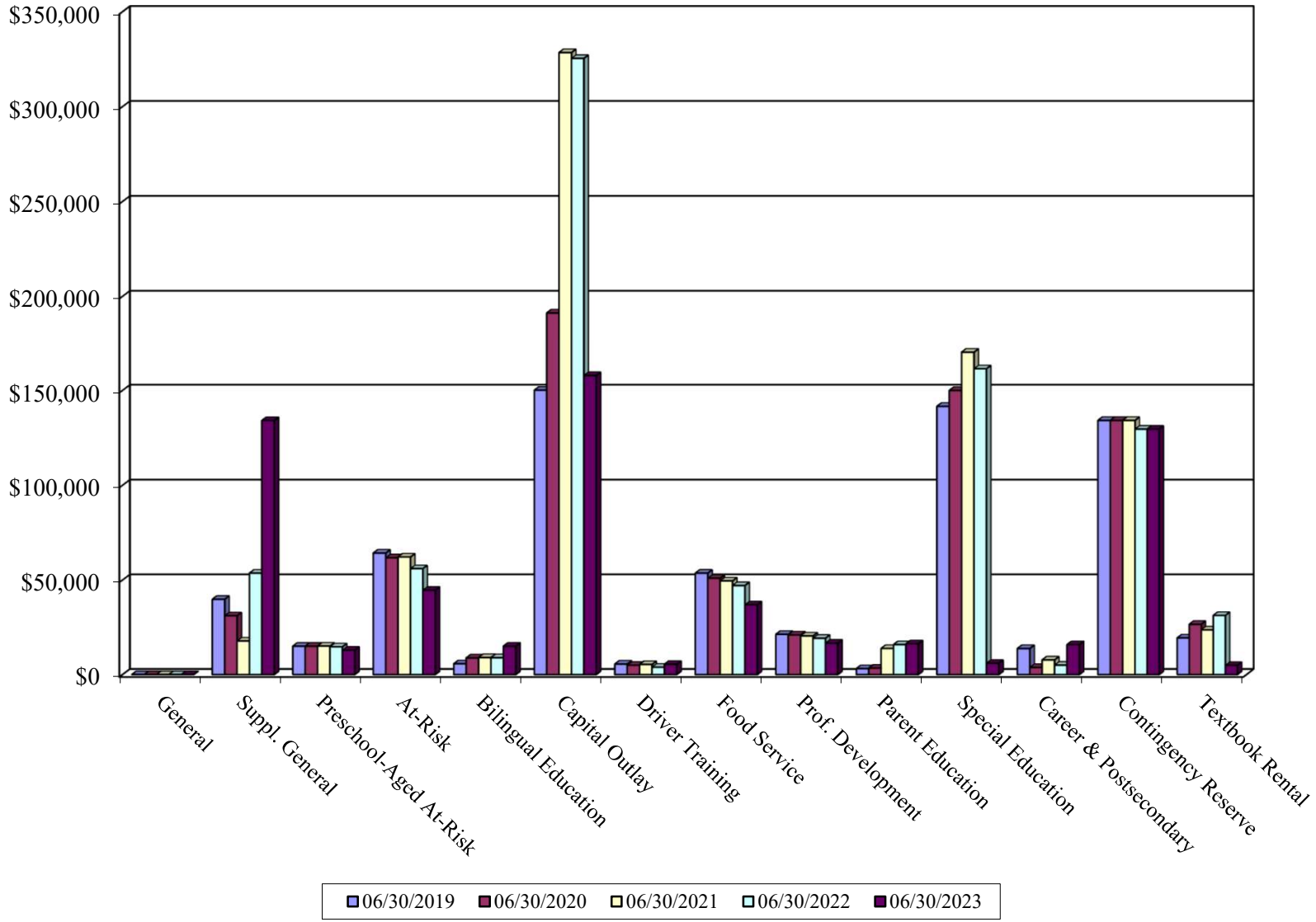
UNIFIED SCHOOL DISTRICT NO. 350, ST. JOHN-HUDSON, KANSAS
DISTRICT ACTIVITY FUNDS
Schedule of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended June 30, 2023

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts
High School:			
Athletics	$ (18,191.74)	$ 0.00	$ 63,123.80
Athletic Tickets	1,115.21	0.00	1,044.24
Junior/Senior Play	1,234.77	0.00	711.31
Student Fees	4,768.75	0.00	18,484.09
Concessions	4,688.42	0.00	37,387.07
Drivers Ed	1,475.00	0.00	0.00
Auditorium	3,193.63	0.00	1,599.00
Petty Cash	0.00	0.00	1,500.00
Tiger Coffee	2,059.46	0.00	7,285.77
Lounge Pop Machine	872.92	0.00	759.33
Total High School	1,216.42	0.00	131,894.61
Elementary School:			
St. John Elementary	4,476.63	0.00	760.13
Elementary Music	83.99	0.00	0.00
Total Elementary School	4,560.62	0.00	760.13
Total District Activity Funds	$ 5,777.04	$ 0.00	$ 132,654.74

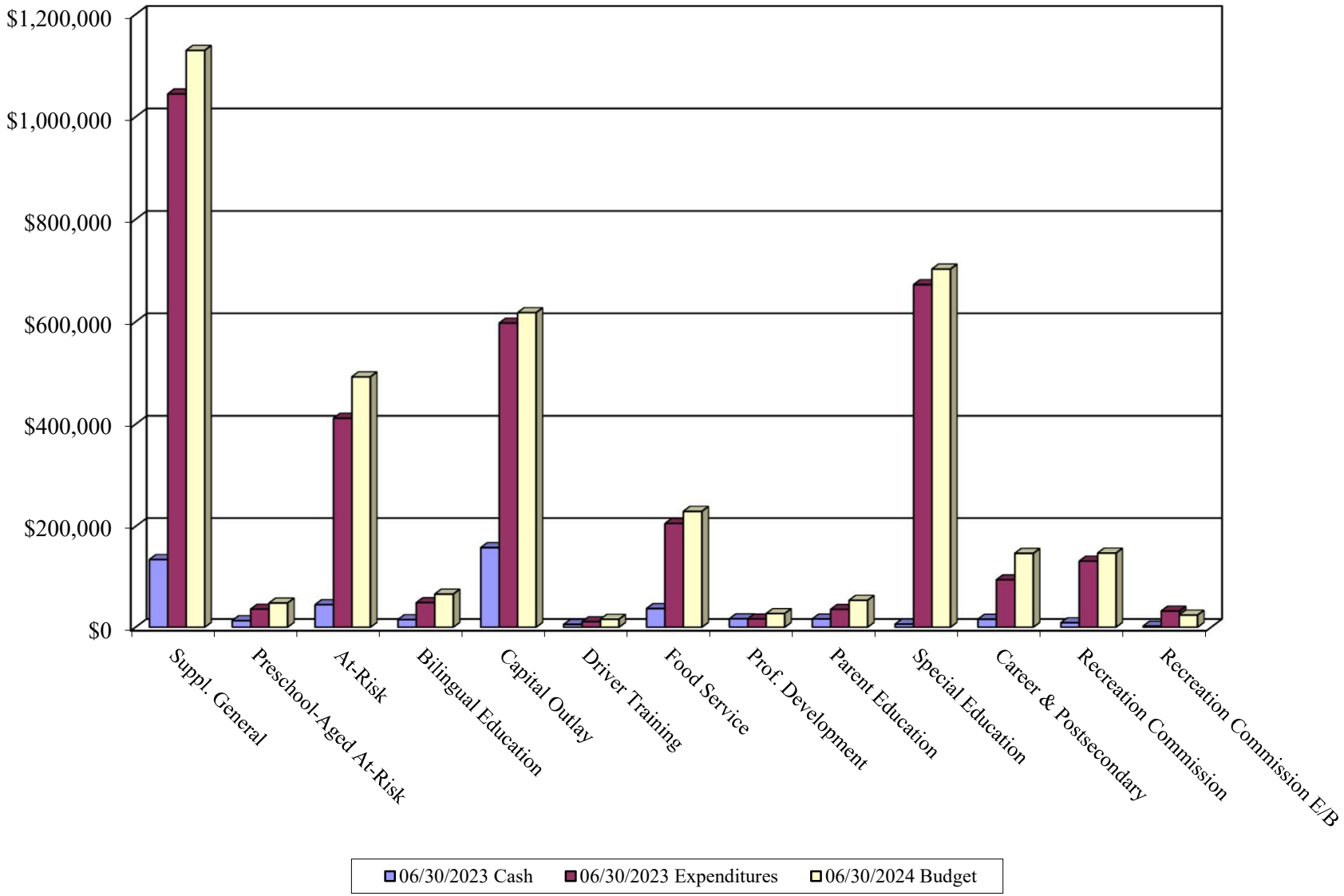
Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
$ 43,602.35	$ 1,329.71	$ 0.00	$ 1,329.71
2,159.45	0.00	0.00	0.00
408.23	1,537.85	0.00	1,537.85
21,461.25	1,791.59	0.00	1,791.59
37,099.41	4,976.08	0.00	4,976.08
1,475.00	0.00	0.00	0.00
2,785.68	2,006.95	0.00	2,006.95
1,500.00	0.00	0.00	0.00
3,326.48	6,018.75	0.00	6,018.75
731.79	900.46	0.00	900.46
114,549.64	18,561.39	0.00	18,561.39
1,327.67	3,909.09	0.00	3,909.09
30.00	53.99	0.00	53.99
1,357.67	3,963.08	0.00	3,963.08
$ 115,907.31	$ 22,524.47	$ 0.00	$ 22,524.47

SUPPLEMENTARY INFORMATION

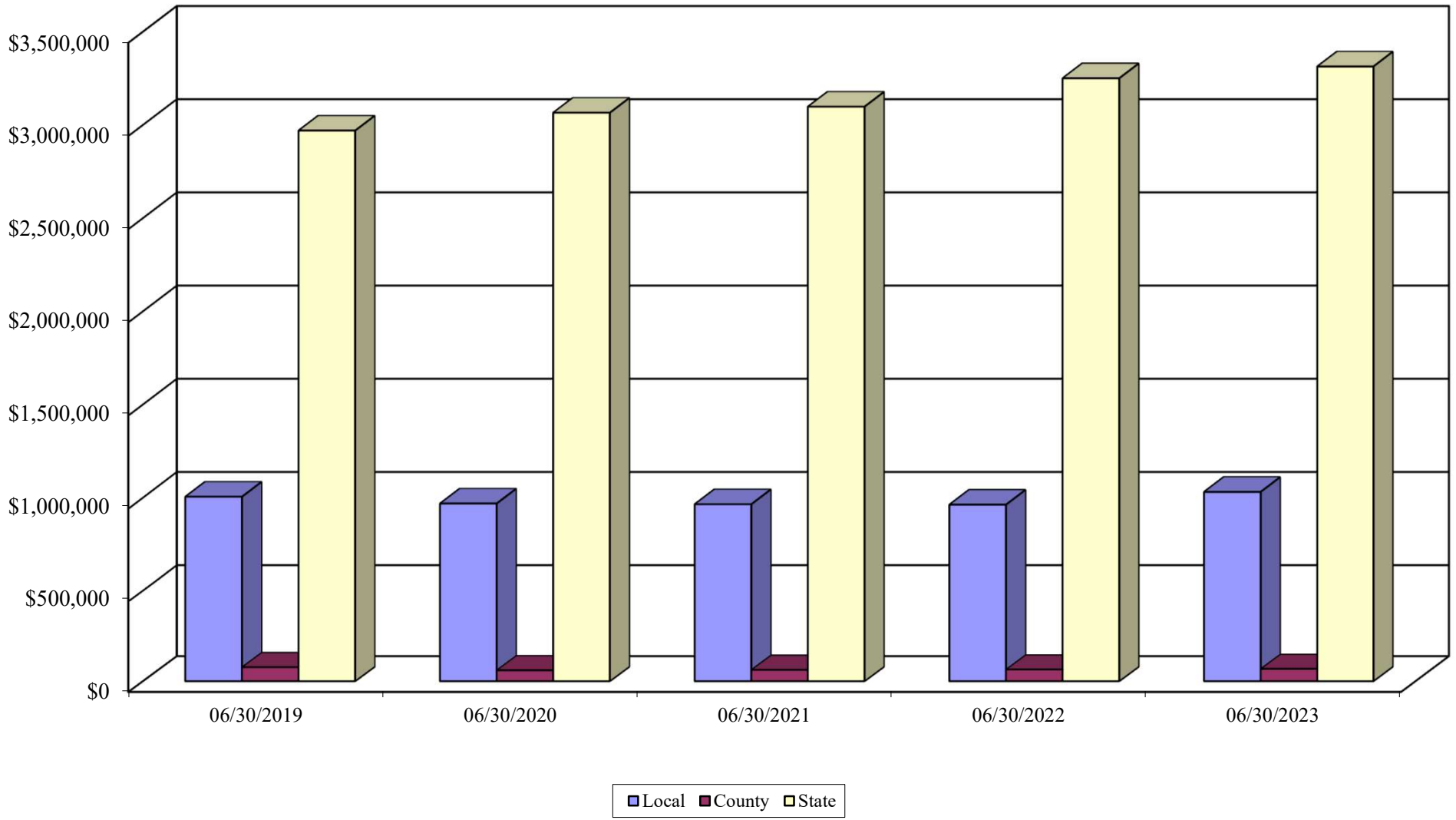
Unified School District No. 350
St. John-Hudson, Kansas
Unencumbered Cash Balances - Selected Funds



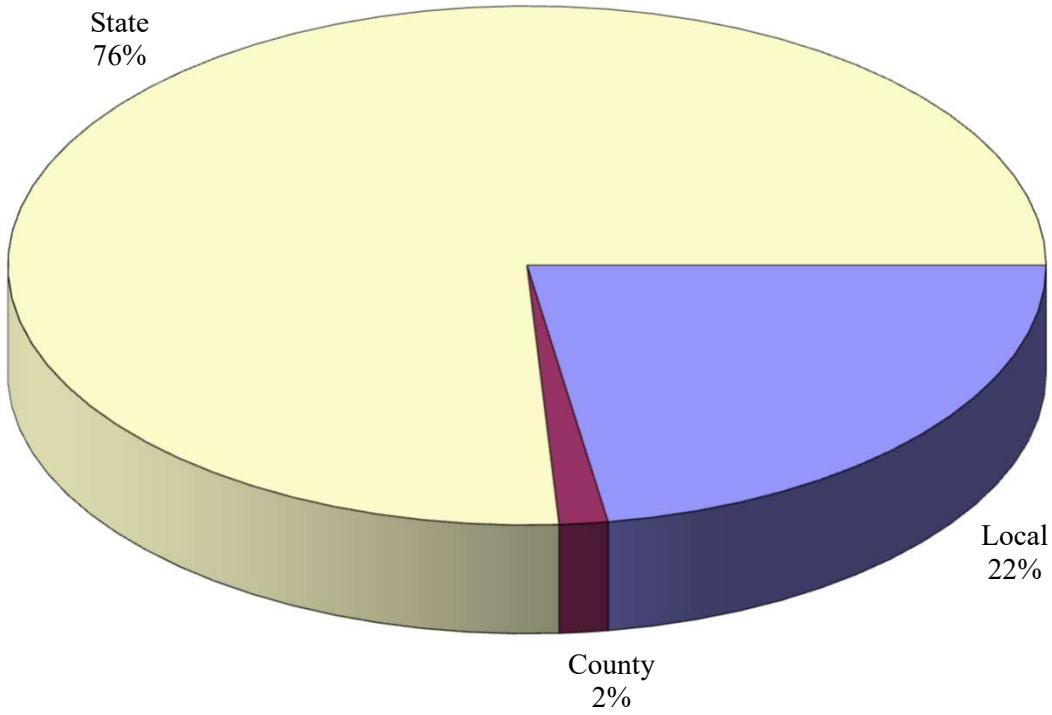
Unified School District No. 350
St. John-Hudson, Kansas
Unencumbered Cash Compared to Expenditures - Selected Funds



Unified School District No. 350
St. John-Hudson, Kansas
General & Supplemental General Fund Receipts

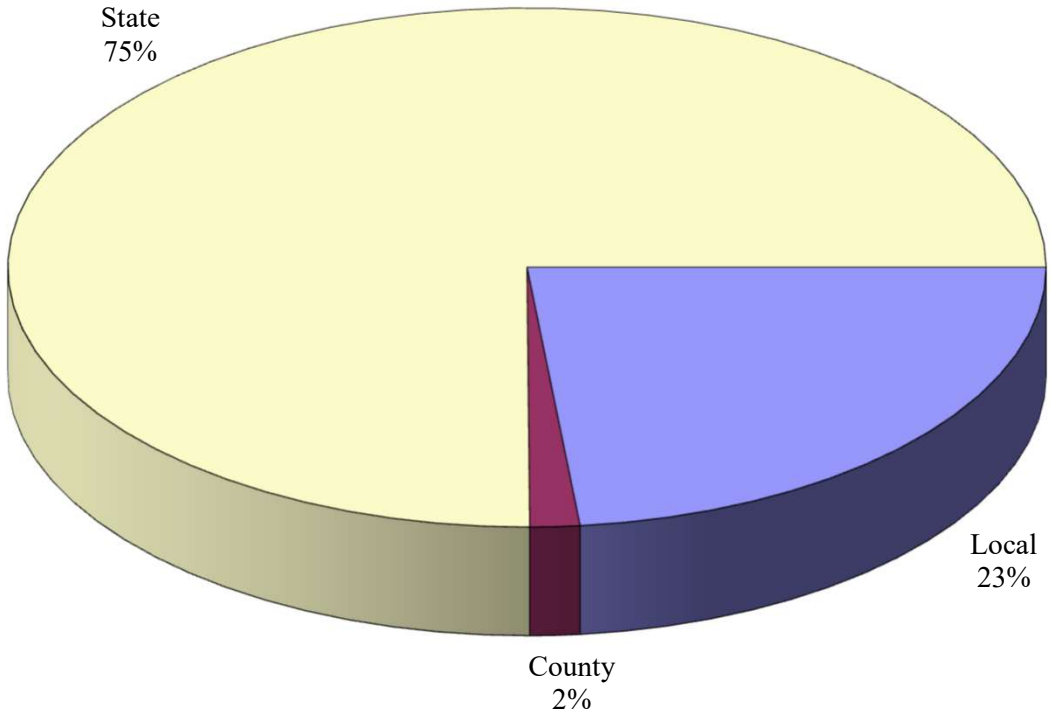


Unified School District No. 350
St. John-Hudson, Kansas
General & Supplemental General Fund Receipts



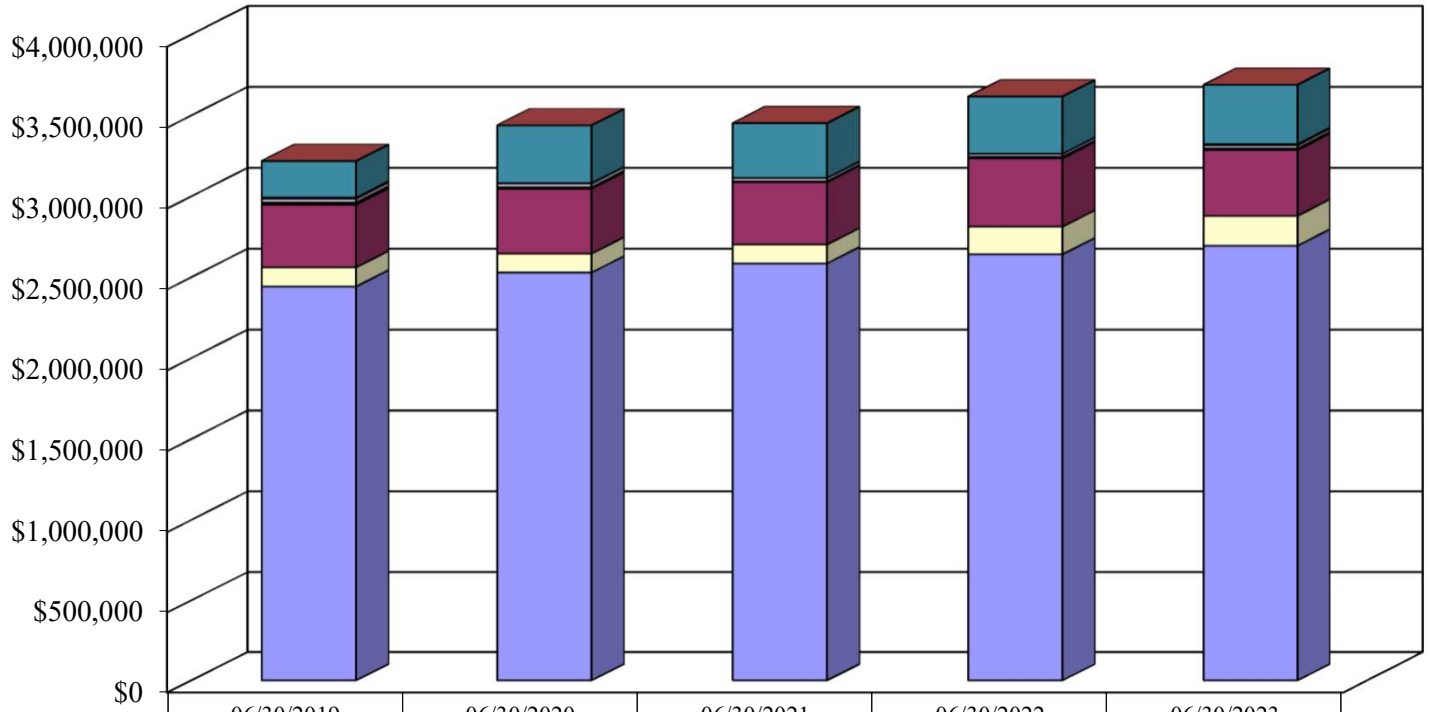
06/30/2022

Unified School District No. 350
St. John-Hudson, Kansas
General & Supplemental General Fund Receipts



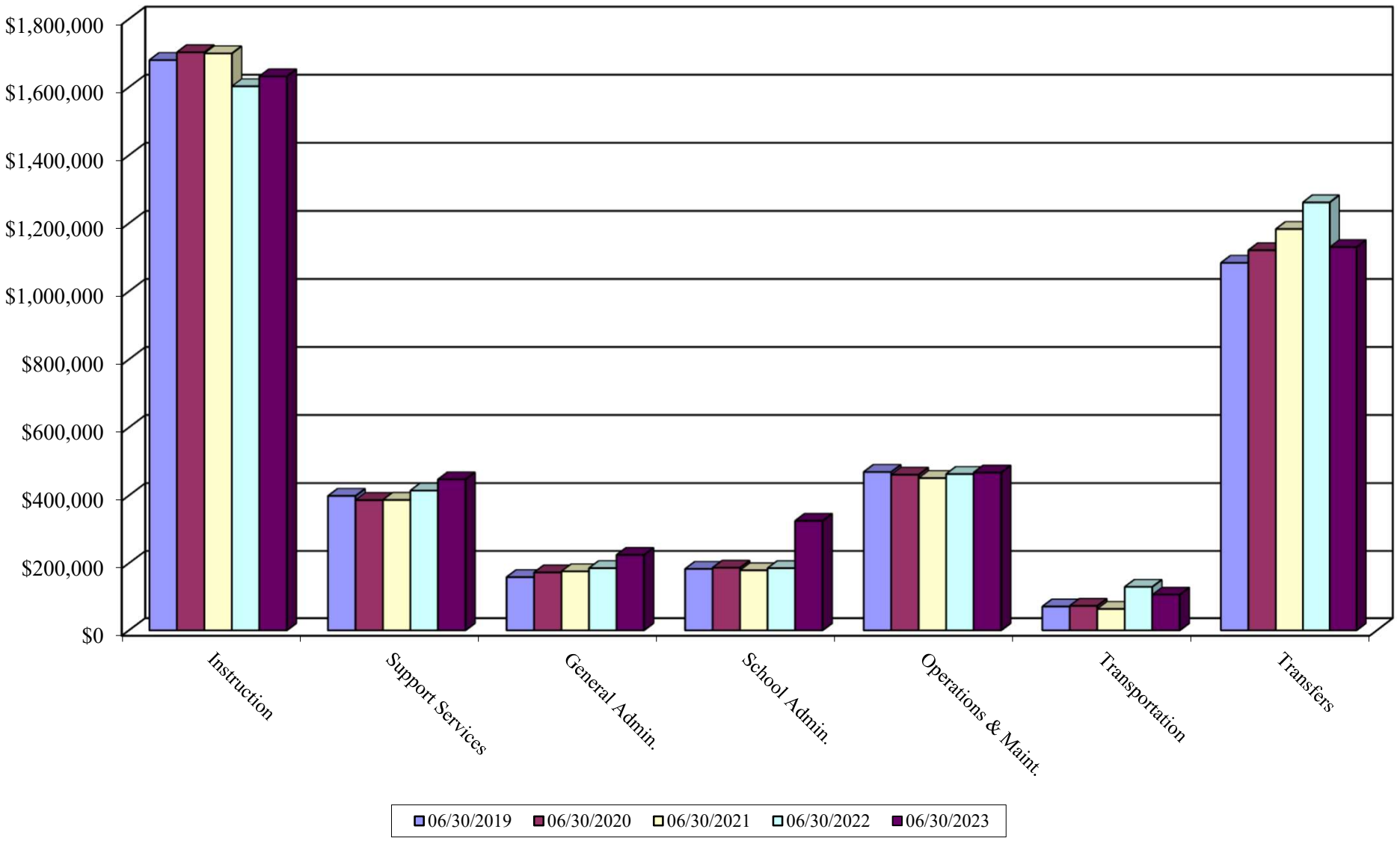
06/30/2023

Unified School District No. 350
St. John-Hudson, Kansas
State Aid

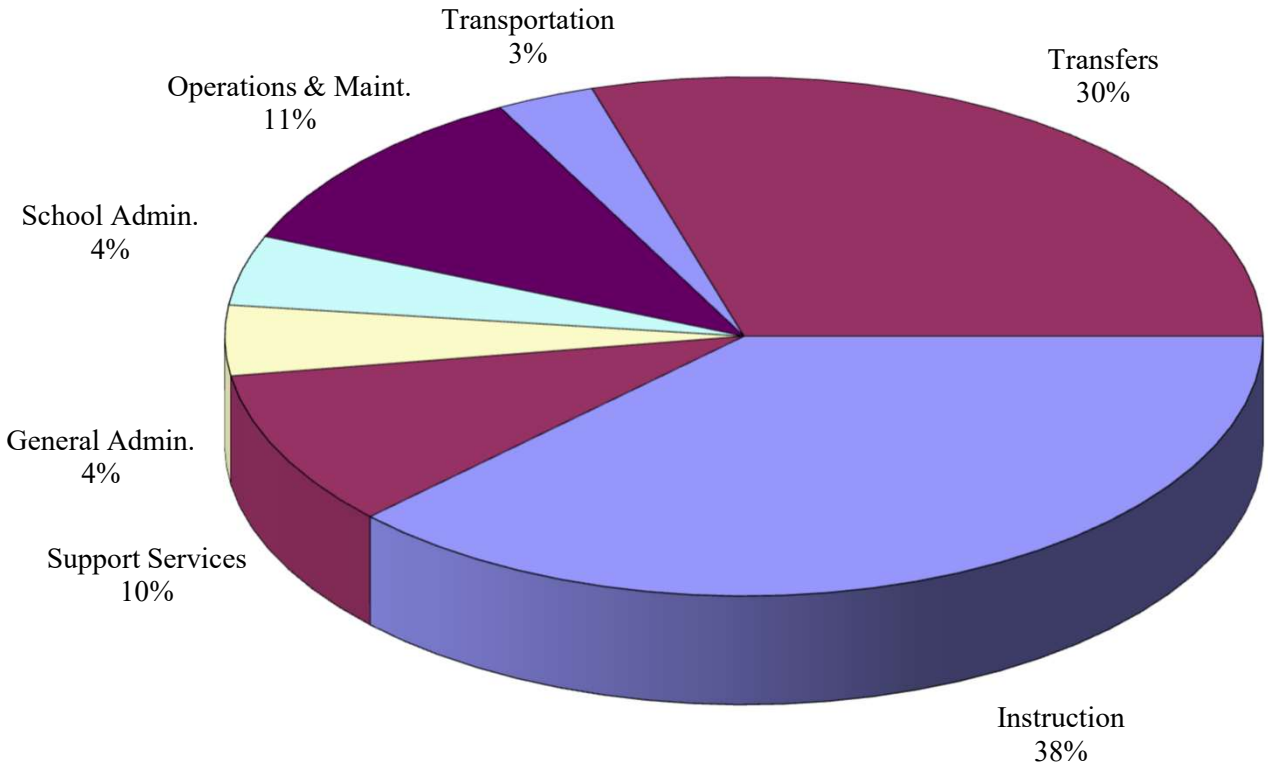


	06/30/2019	06/30/2020	06/30/2021	06/30/2022	06/30/2023
Other	1,000	2,061	1,005	12	66
KPERS Special Retirement	226,412	357,407	338,382	353,413	366,798
Safe & Secure Schools	5,856	0	0	0	5,708
Parent Education	25,302	25,890	21,411	19,771	20,689
Prof. Development	4,112	3,781	2,501	0	2,845
Food Assistance	5,379	1,826	1,880	1,457	1,563
Safety Aid	2,646	2,210	0	3,660	5,320
Capital Outlay	0	0	0	2,990	0
Special Education	387,290	400,949	385,558	422,944	406,926
Suppl. General	118,358	117,047	117,101	170,598	184,612
General	2,443,307	2,529,732	2,586,015	2,642,587	2,695,322

Unified School District No. 350
St. John-Hudson, Kansas
General & Supplemental General Fund Expenditures

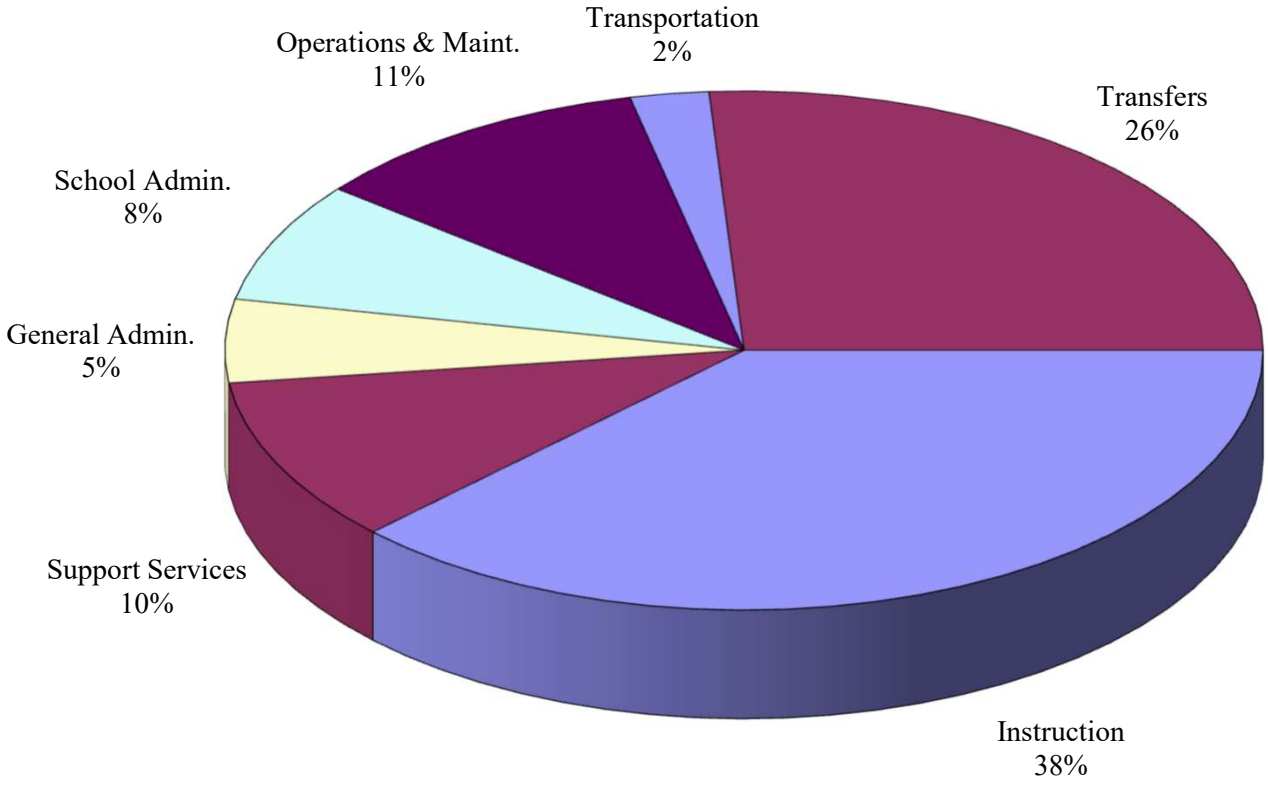


Unified School District No. 350
St. John-Hudson, Kansas
General & Supplemental General Fund Expenditures



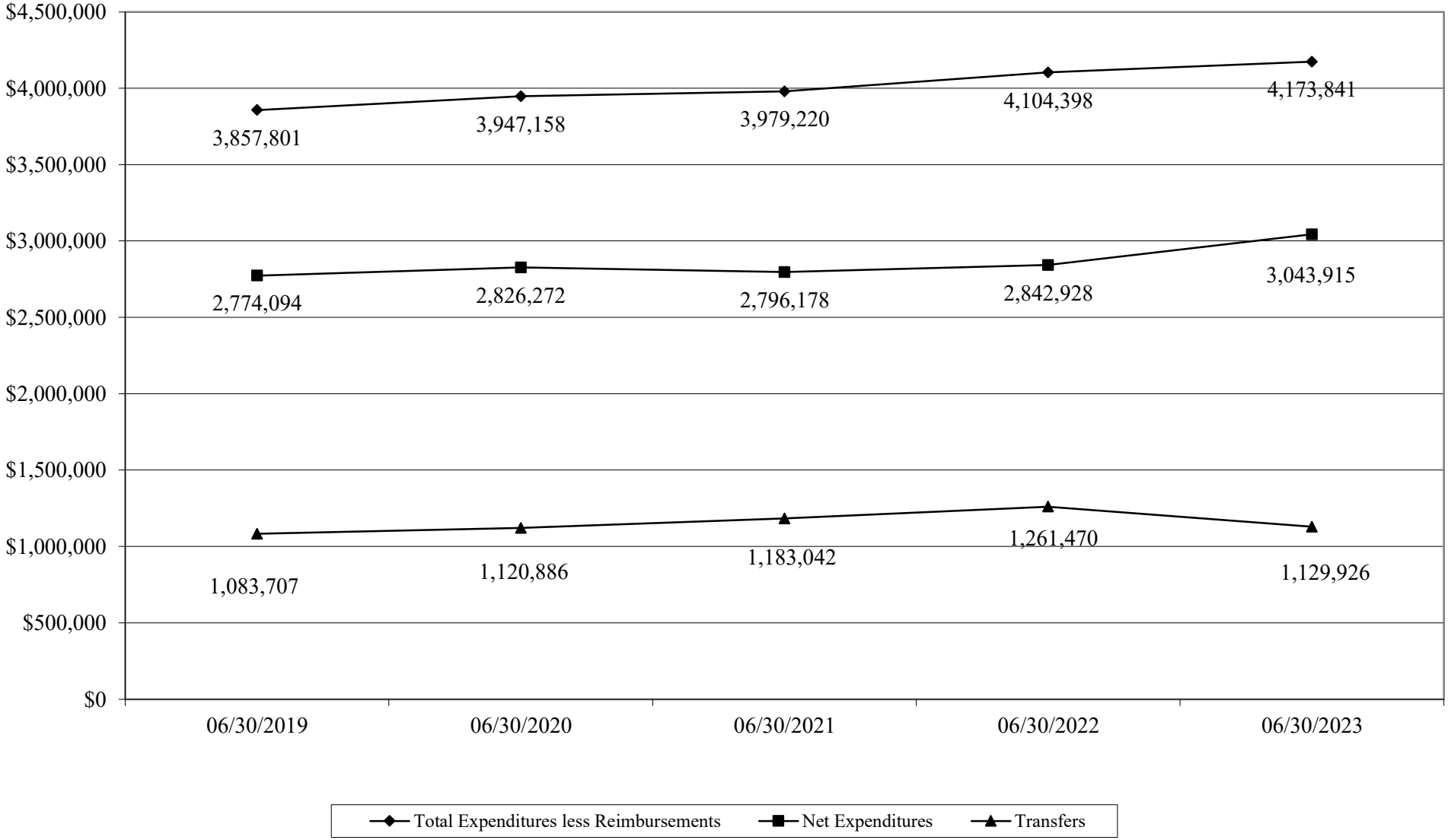
06/30/2022

Unified School District No. 350
St. John-Hudson, Kansas
General & Supplemental General Fund Expenditures

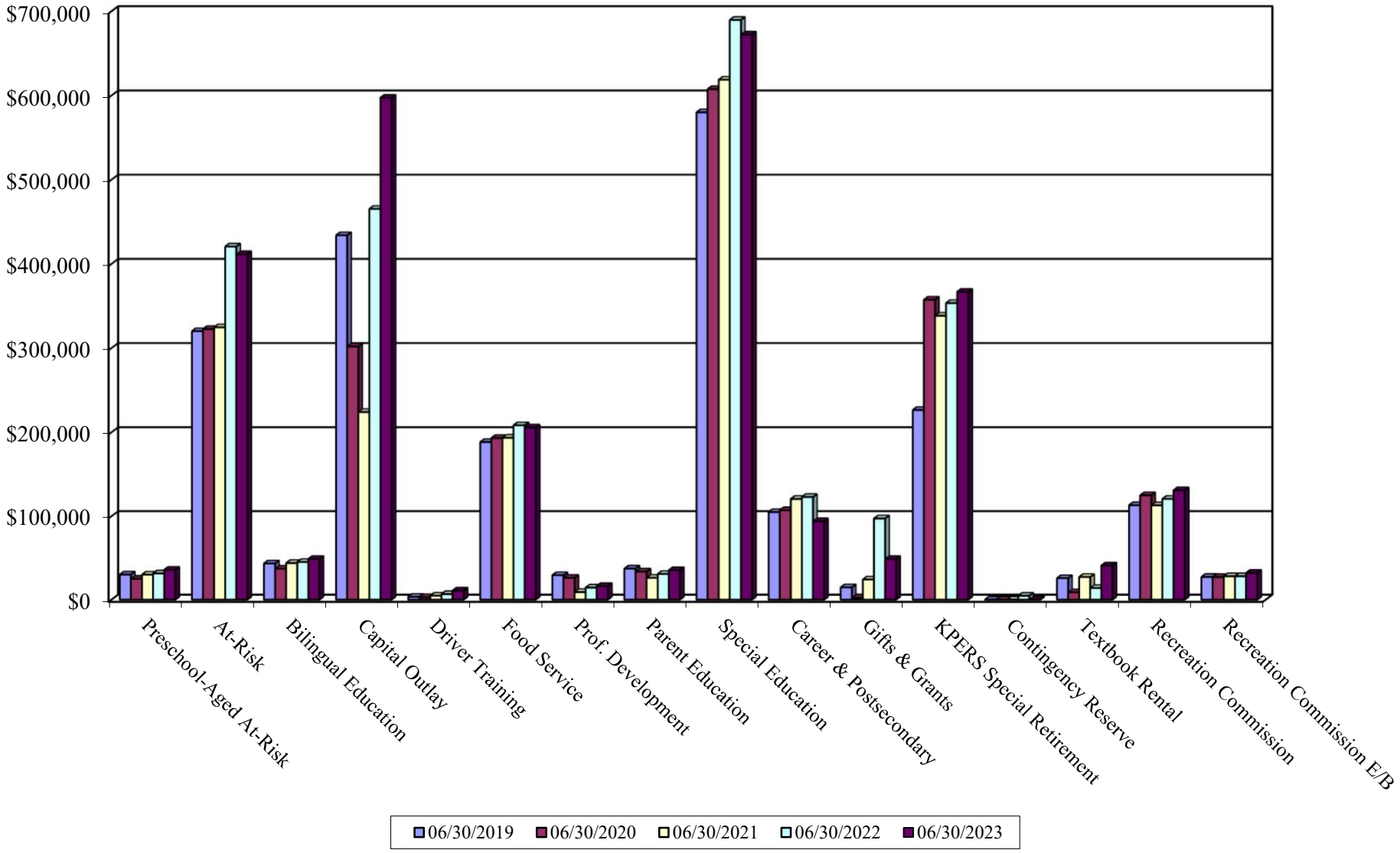


06/30/2023

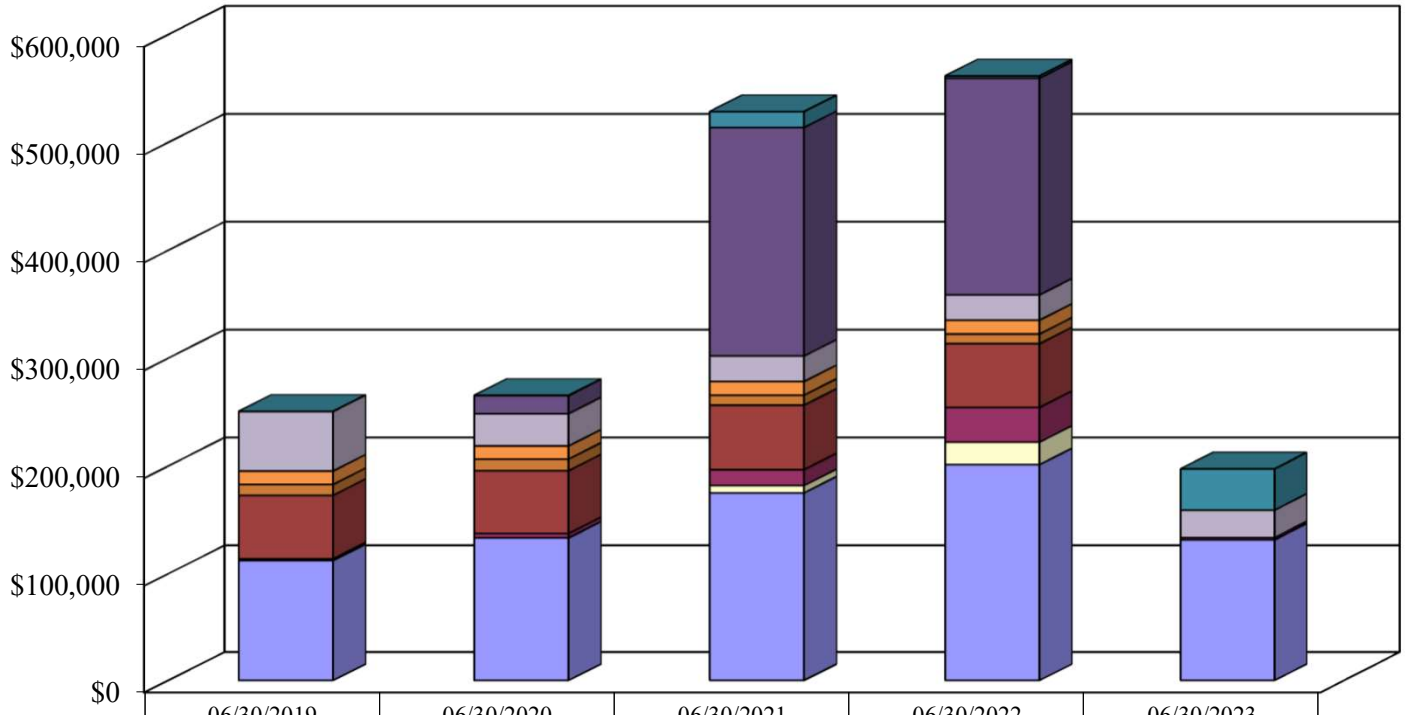
Unified School District No. 350
St. John-Hudson, Kansas
General & Supplemental General Fund Expenditures



Unified School District No. 350
St. John-Hudson, Kansas
Special Purpose Fund Expenditures - Selected Funds

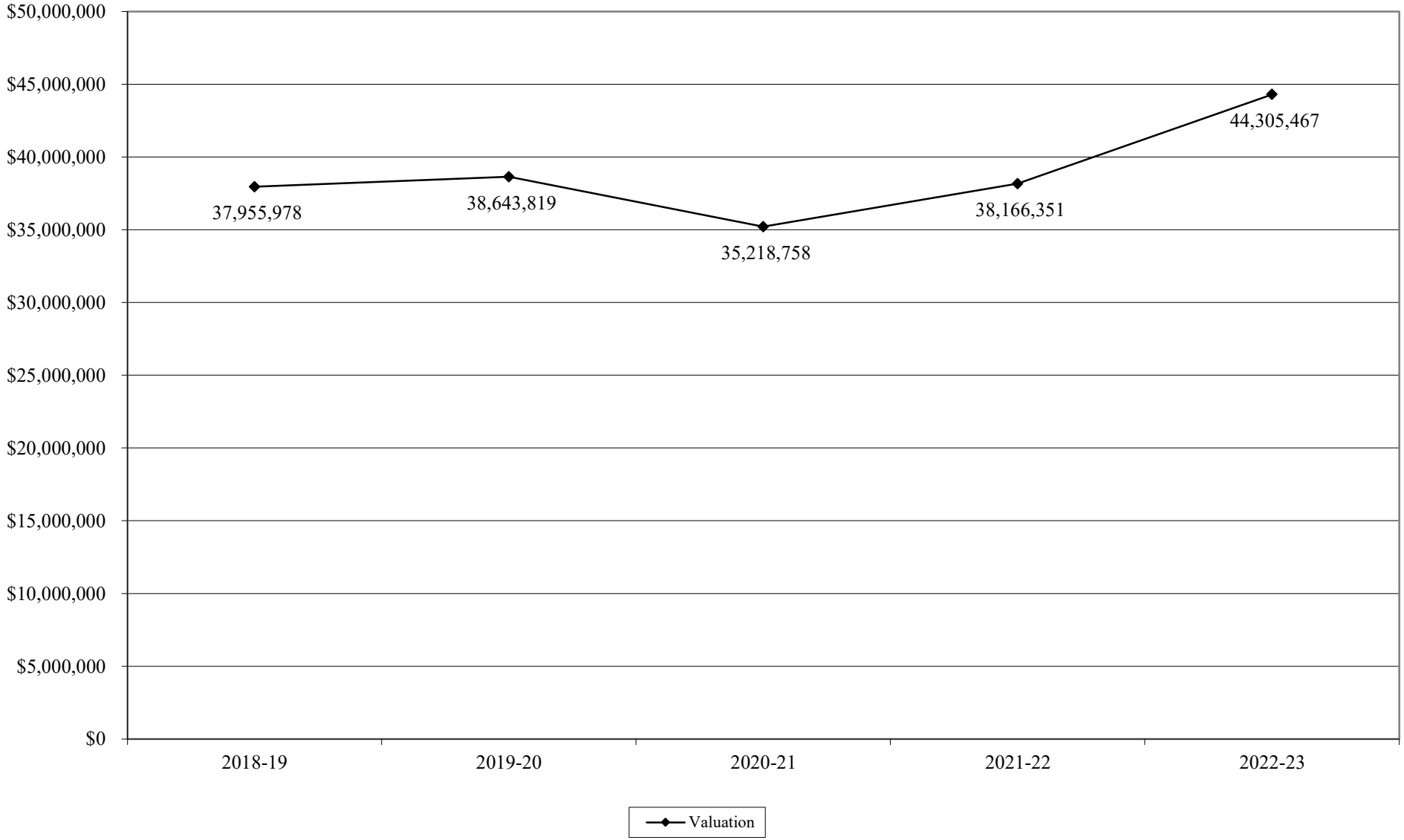


Unified School District No. 350
St. John-Hudson, Kansas
Federal Aid

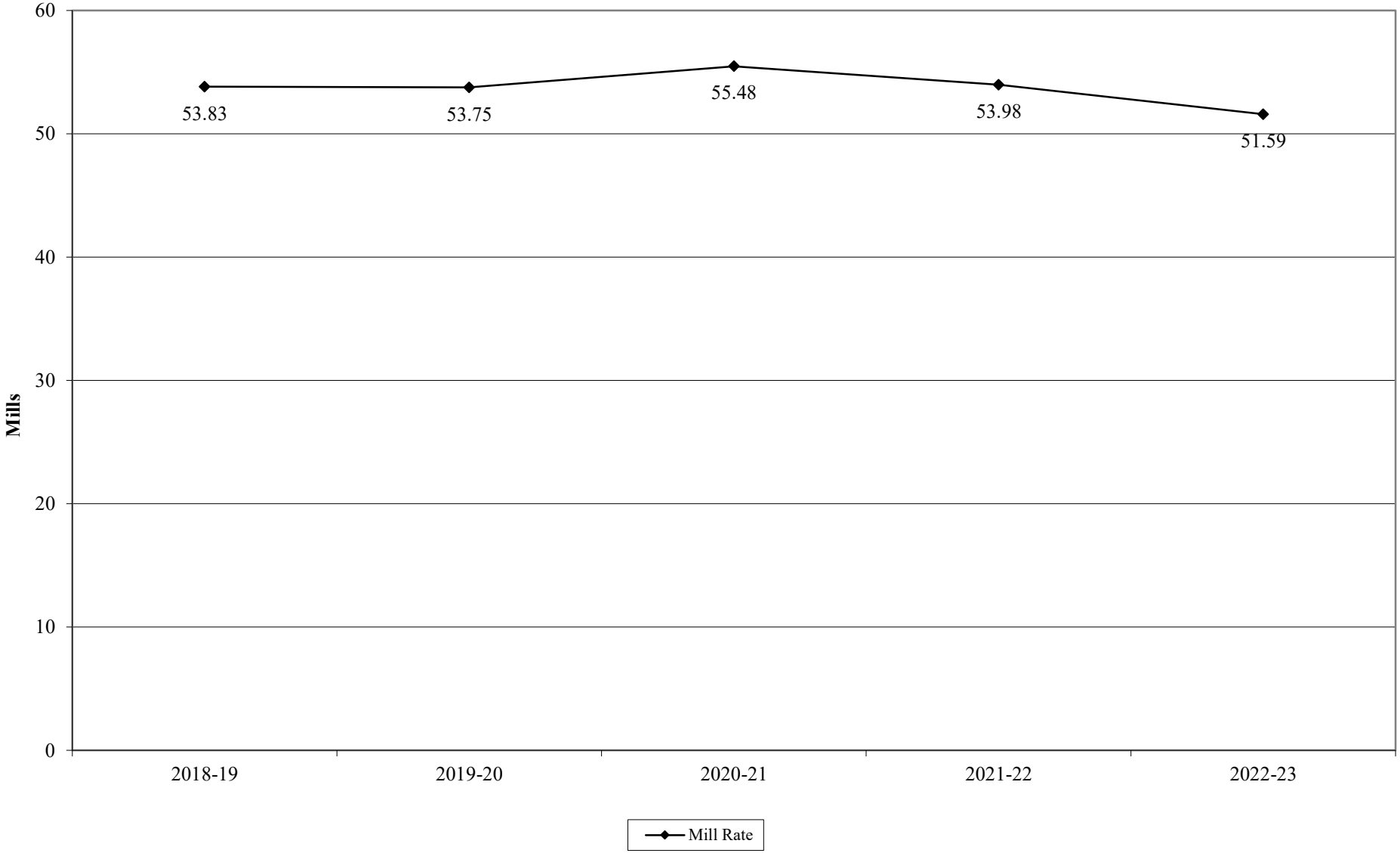


	06/30/2019	06/30/2020	06/30/2021	06/30/2022	06/30/2023
Other	130	200	14,682	2,202	38,185
ESSER/SPARKS	0	16,718	211,850	200,781	0
REAP Grant	55,134	29,889	23,622	23,415	25,477
Title IV	12,505	12,217	12,669	12,840	0
Title II	10,037	10,715	9,239	8,949	0
Title I	58,866	58,220	59,865	59,105	0
Career & Postsecondary	1,734	4,151	14,682	32,180	2,108
Special Education	0	0	6,821	20,870	0
Child Nutrition	112,326	133,396	175,171	201,366	131,596

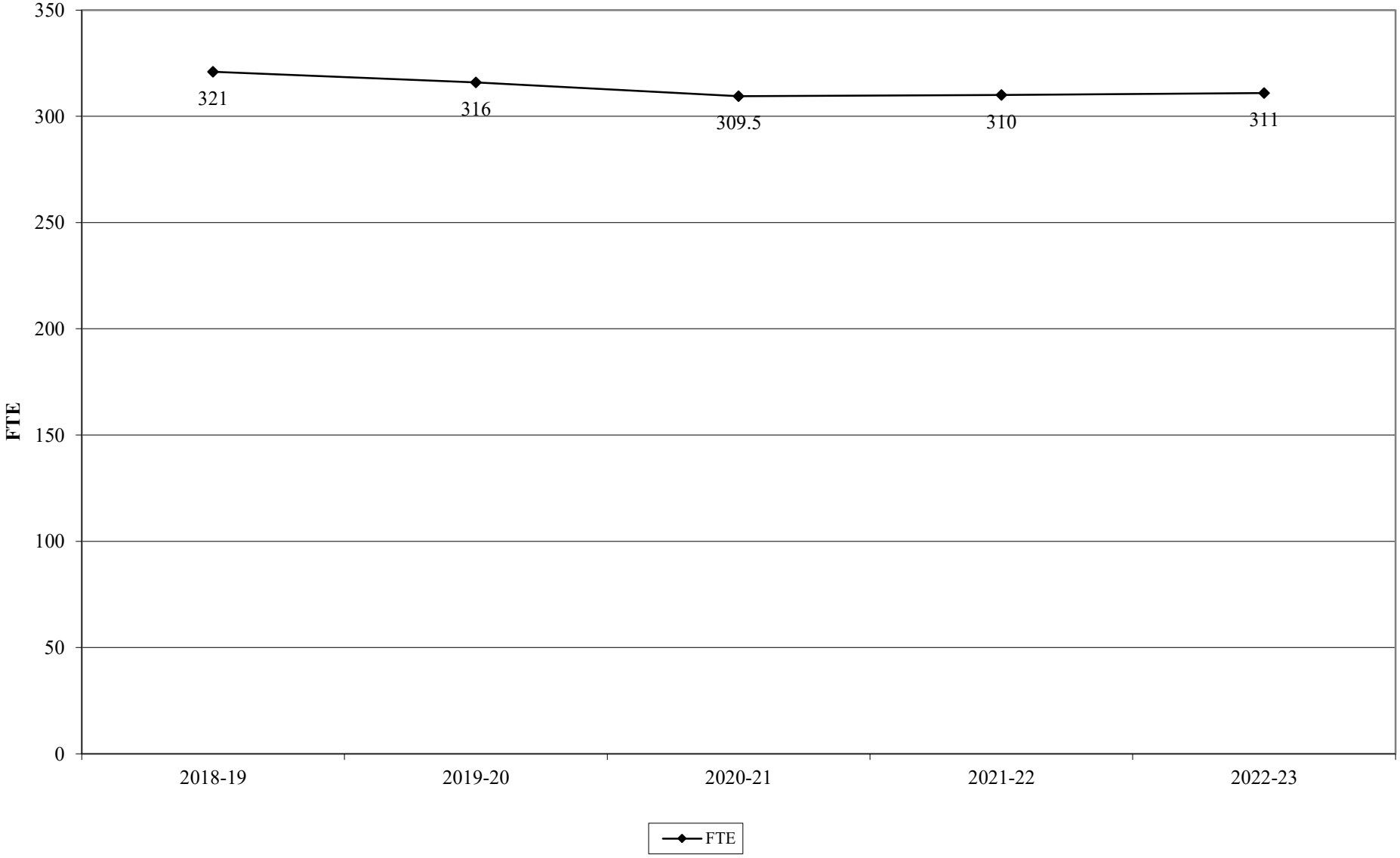
Unified School District No. 350
St. John-Hudson, Kansas
Valuation



Unified School District No. 350
St. John-Hudson, Kansas
Mill Rate



Unified School District No. 350
St. John-Hudson, Kansas
FTE



Unified School District No. 350
St. John-Hudson, Kansas
General & Supplemental General Fund
Expenditures per Pupil

