UNIFIED SCHOOL DISTRICT NO. 211
Norton, Kansas
Financial Statement and Regulatory-Required
Supplementary Information with Independent Auditor's Report
For the Fiscal Year Ended June 30, 2023

MAPES & MILLER LLP
Certified Public Accountants
Norton, Kansas

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For the Fiscal Year Ended June 30, 2023

TABLE OF CONTENTS

	Page
Number	
Independent Auditor's Report	1
Financial Section	
STATEMENT 1	
Summary Statement of Receipts, Expenditures, and Unencumbered Cash	3
Composition of Cash	4
Notes to the Financial Statement	5
Regulatory-Required Supplementary Information	
SCHEDULE 1	
Summary of Expenditures - Actual and Budget	14
SCHEDULE 2	
Schedule of Receipts and Expenditures - Actual and Budget	
General	15
Supplemental General	16
At Risk K-12	17
Pre School Aged At-Risk	18
Bilingual Education	19
Capital Outlay	20
Driver Training	21
Food Service	22
Professional Development	23
Summer School	24
Special Education	25
Career and Postsecondary Education	26
KPERS Special Retirement Contribution	27
Recreation Commission	28
Bond and Interest	29
Federal Funds	30
Gifts and Grants	31
Schedule of Receipts and Expenditures – Actual	
Contingency Reserve	32
Textbook Rental and Student Material Revolving	32
Eicher Butler Scholarship	32
Louis Welter Scholarship	32
Tansil Scholarship	33
Jep Byrum Memorial Scholarship	33
Dave Stuewe Scholarship	33
Gertrude Steichen Scholarship	33

TABLE OF CONTENTS - (Continued)

	Page Number
SCHEDULE 3	
Summary of Receipts and Disbursements	
Agency Funds	34
SCHEDULE 4	
Schedule of Receipts, Expenditures, and Unencumbered Cash	
District Activity Funds	35
Report on Federal Financial Assistance	36
Schedule of Federal Financial Assistance	37

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INDEPENDENT AUDITOR'S REPORT

To the Board of Education
Unified School District No. 211
Norton, Kansas 67654

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. 211, Norton, 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 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. 211, Norton, Kansas, 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 balances of Unified School District No. 211, Norton, Kansas, 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. 211, 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. 211 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. 211'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. 211'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. 211's ability to continue as a going concern for a reasonable period of time.

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

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, 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 analysis and are not a required part of the basic financial statement, however, are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the accompanying supplementary information is fairly stated in all material respects, in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

Mapes & Miller LLP

Certified Public Accountants

Norton, Kansas
December 11, 2023

UNIFIED SCHOOL DISTRICT NO. 211
Norton, Kansas
Summary Statement of Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis
For the Fiscal Year Ended June 30, 2023

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Governmental Type Funds:							
General Funds:							
General	$ 0	0	6,336,291	6,336,291	0	315,413	315,413
Supplemental General	138,540	0	1,860,294	1,897,619	101,215	166,678	267,893
Special Purpose Funds:							
At Risk K-12	0	0	1,022,914	839,409	183,505	36,485	219,990
Pre-School Aged At-Risk	0	0	73,600	54,438	19,162	7,113	26,275
Bilingual Education	4,273	0	9,207	13,480	0	0	0
Capital Outlay	897,990	0	476,260	444,470	929,780	0	929,780
Driver Training	53,820	0	54,608	10,168	98,260	0	98,260
Food Service	164,772	0	466,566	472,503	158,835	641	159,476
Professional Development	39,749	0	25,639	4,988	60,400	0	60,400
Summer School	100,794	0	0	220	100,574	0	100,574
Special Education	836,776	0	1,796,742	1,419,230	1,214,288	0	1,214,288
Career and Postsecondary Education	0	0	186,862	172,116	14,746	6,754	21,500
KPERS Special Retirement Contribution	0	0	612,737	612,737	0	0	0
Recreation Commission	46,039	0	187,771	194,308	39,502	0	39,502
Federal Funds	(122,091)	0	474,187	361,597	(9,501)	57,943	48,442
Gifts and Grants	67,978	0	35,013	39,520	63,471	13,948	77,419
Contingency Reserve	576,415	0	0	0	576,415	0	576,415
Textbook Rental and Student Material Revolving	209,169	0	178,251	107,610	279,810	0	279,810
District Activity	54,869	0	97,905	88,649	64,125	0	64,125
Bond and Interest Funds:							
Bond and Interest	924,683	0	801,117	645,575	1,080,225	0	1,080,225
Trust Funds:							
Eicher Butler Scholarship	500,596	0	7,705	8,000	500,301	0	500,301
Louis Welter Scholarship	14,113	0	213	0	14,326	0	14,326
Tansil Scholarship	202,638	0	2,801	2,500	202,939	0	202,939
Jep Byrum Memorial Scholarship	7,749	0	116	0	7,865	0	7,865
Dave Stuewe Scholarship	9,385	0	57	0	9,442	0	9,442
Gertrude Steichen Scholarship	15,301	0	231	0	15,532	0	15,532
Total Primary Government (Excluding Agency Funds)	$ **4,743,558**	**0**	**14,707,087**	**13,725,428**	**5,725,217**	**604,975**	**6,330,192**

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

UNIFIED SCHOOL DISTRICT NO. 211
Norton, Kansas
Composition of Cash
Regulatory Basis
For the Fiscal Year Ended June 30, 2023

First State Bank, Norton, Kansas		
Checking Account	$	4,145
NOW Accounts		491,081
Money Market Accounts		1,695,837
Certificates of Deposit		742,540
The Bank		
Savings Account		512,489
Solutions North Bank, Norton, Kansas		
Checking Accounts		6,369
NOW Accounts		86,946
Money Market Account		1,456,488
Savings Account		1,473,924
Total Cash		6,469,819
Agency Funds per Schedule 3		(139,627)
Total Primary Government (Excluding Agency Funds)	$	**6,330,192**

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

1. **Summary of Significant Accounting Policies**

Municipal Financial Reporting Entity

Unified School District No. 211, Norton, Kansas operates as a unified school district in accordance with the laws of the State of Kansas. The District is operated by an elected board of education and provides the following services: education, culture and recreation. The regulatory financial statement presents Unified School District No. 281 (the municipality). The following related municipal entity is not included in the financial statement:

Norton Recreation Commission. The Norton Recreation Commission oversees recreational activities. A five-member board is appointed to oversee the operation. Two members of the board are appointed by the District's board with two more members appointed by the City of Norton's council. The remaining member is appointed by the other four members. The District annually levies a tax for the operation of the Commission. Unaudited financial reports for the Norton Recreation Commission are available from the Recreation Commission Director, P.O. Box 96, Norton, Kansas 67654.

Regulatory Basis Fund Types

The following types of funds comprise the financial activities of the District for the fiscal year ended June 30, 2023:

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 taxes 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.

Trust Fund – funds used to report assets held in trust for the benefit of the District (i.e. pension funds, investment trust funds, private purpose trust funds which benefit the District, scholarship funds, etc.).

Agency Fund – funds used to report assets held by the municipal reporting entity in a purely custodial capacity.

Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States of America.

The *Kansas Municipal Audit and Accounting Guide* (KMAAG) regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis 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.

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

Budgetary Information

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 funds, and enterprise funds. The statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

1. Preparation of the budget for the succeeding calendar year on or before August 1st.

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

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

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

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

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. The General, At-Risk K-12, and Bilingual Education funds were amended in this manner for the year ended June 30, 2023.

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 budgeted receipts and expenditures.

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which, revenues are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments related to unperformed (executory) contracts for goods and services, and are usually evidenced by a purchase order or written 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:

	Statutory Authority for Exemption
Title I	K.S.A. 12-1663
Title II, Part A	K.S.A. 12-1663
Title IV, Part A	K.S.A. 12-1663
ESSER	K.S.A. 12-1663
Gifts & Grants	K.S.A. 79-2925
Gardner Memorial Library	K.S.A. 79-2925
Contingency Reserve	K.S.A. 72-6426
Textbook Rental and Student Material Revolving	K.S.A. 72-8250
High School Athletics	K.S.A. 72-8208a
Junior High Athletics	K.S.A. 72-8208a
Junior High Music	K.S.A. 72-8208a

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.

Reimbursed Expenditures

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 the KMAAG regulatory basis of accounting.

2. **Stewardship, Compliance and Accountability**

Cash Violation. K.S.A. 10-1113 requires each fund to comply with the cash basis laws of Kansas. That is no commitments or indebtedness should be incurred unless there is available cash in the fund. The Title I, Title II Part A, and Title IV Part A federal funds incurred indebtedness in excess of the available cash balance. However, K.S.A. 12-1664 allows a deficit unencumbered cash balance for federal aid funds when the deficit is expected to be eliminated in future years as grant proceeds are received.

3. **Deposits and Investments**

K.S.A. 9-1401 establishes the depositories which may be used by the District. The statute requires banks eligible to hold the District's funds have a main or branch bank in the county in which the municipality 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 the funds. In addition, K.S.A 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The District has no other policies that would further limit interest rate risk.

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

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

At June 30, 2023, the District's carrying amount of deposits was $6,469,819 and the bank balance was $6,649,045. The bank balance was held by three banks resulting in a concentration of credit risk. Of the bank balance, $757,987 was covered by federal depository insurance and $5,891,058 was collateralized with securities held by the pledging financial institutions' agents in the District's name.

Custodial Credit Risk – Investments. For an investment, there is the risk that in the event of the failure of the issuer or counter party, the District will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured. At June 30, 2023, the District had no investments except for certificates of deposit which are considered to be a component of deposits.

4. **Defined Benefit Pension Plan**

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

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

State law provides that the employer contribution rates for KPERS 1, KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate and the statutory contribution rate (not including the 1% contribution rate for the Death and Disability Program) was 14.83% and 13.33%, respectively, for the fiscal year ended June 30, 2022. The actuarially determined employer contribution rate and the statutory contribution rate was 13.88% and 13.11% for the fiscal year ended June 30, 2023.

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

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

The 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 $612,737 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 4,999,225. 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 nonemployer contributions of the State/School subgroup within KPERS for the fiscal year ended June 30, 2022. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

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

5. **Other Long-Term Obligations**

Compensated Absences

Sick Leave. The employees of Unified School District No. 211 are allowed twelve days of sick leave per year. This can be carried over and accumulated to eighty days. Unused sick leave in excess of the eighty days maximum accumulation will be bought back by the District at the rate of $38.00 per day for certified employees and at a rate of one hour for every four hours of entitlement for classified employees payable on August 20 for employees returning to the District or under contract at that time. No payment for unused sick leave is made when an employee terminates employment with the District unless the employee is retiring or is disabled. When an employee retires from the District or is disabled, 25 percent of all unused sick leave shall be purchased at full salary.

Vacation Pay. The superintendent is allowed fifteen days of vacation per year. Vacation time is allowed for the following classified employees: maintenance director, maintenance and grounds assistant, clerk, treasurer, unified office secretary, and twelve-month custodial. Vacation time is based on years of continuous employment according to the following schedule:

Years of Employment	Vacation Days
Zero to 1 year	.833 days per month
After 1 to 6 years	10 days per year or .833 days per month
After 7 to 9 years	11 days per year or .9166 days per month
After 10 to 12 years	12 days per year or 1.0 days per month
After 13 to 15 years	13 days per year or 1.083 days per month
After 16 or more years	15 days per year or 1.25 days per month

Early Retirement Program

Faculty members of the District who may find it necessary or desirable to retire from employment with the District prior to normal retirement age may elect to take early retirement under the terms set out in Article XVIII of the negotiated agreement. Early retirement is entirely voluntary and at the discretion of eligible faculty members. Eligibility for full benefits is determined as follows:

1. Currently a certified faculty member or administrator.
2. Not less than 60 years of age and not more than 64 years of age as of September 1 of the year of selection.
3. Fifteen (15) years or more of service with the District as of May 15, 2010. This fixed benefit plan will expire with the departure/retirement of this group of people.

Faculty members electing the reduced retirement benefit must meet requirement 1 and 3 above in addition to the following requirement:

1. Eligible for retirement with the Kansas Public Employees Retirement System (KPERS) or age 55.

Any faculty member wishing to retire at the end of a contract year must file for benefits by May 1st of that contract year. A faculty member who takes early retirement is entitled to receive annually from the District a sum of money equal to the teachers' highest salary while employed by the District less the base salary from the District's salary schedule multiplied by 40% for full benefit. The difference between the teachers' highest salary while employed by the District less the base salary from the District's salary schedule shall be multiplied by 90% and divided by 60 to determine the monthly amount for reduced benefit. The reduced benefit will cease to be paid after 60 months or when the participant reaches 65 or is Medicare qualified, whichever is sooner.

These benefits will be paid monthly on the regular payday set by the District. A faculty member taking early retirement has the option to maintain health insurance coverage through the District's health insurance program. All early retirement benefits, including the option to maintain health insurance automatically terminate at the time the faculty member reaches age 65 or is eligible for Medicare. In the event of death of the retiree, the monthly benefit will be paid to the deceased's named beneficiary for a period of twelve months, or until the end of the benefit's life, whichever is sooner. The District's liability for faculty members approved for early retirement was $38,099 as of June 30, 2023 and is presented as a component of long-term debt in Note 9.

Employer Paid 403(b) Savings Plan

To reward the longevity of the USD 211 teaching staff the District offers its employees an employer paid 403(b) savings plan. A system of tiered contributions has been implemented based on the employee's years of service. The following tiers are agreed to:

Years of Employment	Contribution Amount
Years 1 to 5	$400 per year
Years 6 to 10	$425 per year
Years 11 to 15	$450 per year
Years 16 to 20	$475 per year
Years 21 to 25	$500 per year
Years 25+	$550 per year

A 10 year vesting schedule will be utilized:

Years of Employment	Ownership %
1 to 5 years	0% ownership
6 years	20% ownership
7 years	40% ownership
8 years	60% ownership
9 years	80% ownership
10 years	100% ownership

If a participant terminates service before being fully vested, their unvested funds shall be forfeited. Forfeitures shall be used to reduce employer contributions. During the fiscal year, the District contributed $26,823 to the 403(b) savings plan. A participant is eligible for distribution only after leaving employment of the USD 211 by retirement or obtaining another position.

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 premium regardless of age. However, the cost of this subsidy has not been quantified for 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. There is no cost to the District under this program.

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.

6. **Risk Management**

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

During the year ended June 30, 2023, the District did not reduce insurance coverage from levels in place during the prior year. No settlements have exceeded coverage levels in place during the past three fiscal years.

7. **Claims and Judgments**

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

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

8. **Interfund Transfers**

Operating transfers were as follows:

From	To	Statutory Authority	Amount
General	Special Education	K.S.A. 72-6428	$ 1,571,362
General	At Risk K-12	K.S.A. 72-6428	807,344
General	Pre-School At-Risk	K.S.A. 72-6428	73,600
General	Food Service	K.S.A. 72-6428	11,749
Supplemental General	Textbook Revolving	K.S.A. 72-6433	150,000
Supplemental General	Special Education	K.S.A. 72-6433	168,737
Supplemental General	Career and Postsecondary Education	K.S.A. 72-6433	186,862
Supplemental General	At Risk K-12	K.S.A. 72-6433	215,570
Supplemental General	Bilingual Education	K.S.A. 72-6433	9,207
Supplemental General	Drivers Education	K.S.A. 72-6433	45,448
Supplemental General	Professional Development	K.S.A. 72-6433	25,000

9. **Long-term Debt**

Changes in long-term liabilities for Unified School District No. 211, Norton, Kansas for the year ended June 30, 2023 were as follows:

Issue	Interest Rates	Date Issued	Amount of Original Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
Finance Leases:									
Energy Lease Purchase	4.75%	07/27/11	1,035,923	01/27/27	436,272	0	80,125	356,147	20,269
Total Finance Leases					436,272	0	80,125	356,147	20,269
General Obligation Bonds:									
School Building Bonds Series 2015	2.00-3.50%	5/1/2015	9,725,000	9/1/2035	7,710,000	0	415,000	7,295,000	230,575
Early Retirement Program (Note 5)	N/A	N/A	N/A	N/A	56,699	0	18,600	38,099	0
Total Long-term Debt					$ 8,202,971	0	513,725	7,689,246	250,844

Current maturities for long-term debt for Unified School District No. 211, Norton, Kansas for the next five years and in five-year increments after that are as follows:

	2024	2025	2026	2027	2028	2029-2033	2034-2038	Total
PRINCIPAL								
Finance Leases:								
Energy Lease Purchase	$ 83,477	87,422	91,596	93,632	0	0	0	356,127
General Obligation Bonds:								
School Construction Bond Serie	435,000	450,000	470,000	485,000	505,000	2,885,000	2,065,000	7,295,000
Total Principal	518,477	537,422	561,596	578,632	505,000	2,885,000	2,065,000	7,651,127
INTEREST								
Finance Leases:								
Energy Lease Purchase	16,917	12,952	8,798	4,448	0	0	0	43,115
General Obligation Bonds:								0
School Construction Bond Serie	221,531	211,012	199,513	186,969	173,356	613,519	110,688	1,716,588
Total Interest	238,448	223,964	208,311	191,417	173,356	613,519	110,688	1,759,703
Total Principal and Interest	$ 756,925	761,386	769,907	770,049	678,356	3,498,519	2,175,688	9,410,830
Early Retirement Program	18,600	10,230	8,556	713	0	0	0	38,099

10. **Subsequent Events**

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

UNIFIED SCHOOL DISTRICT NO. 211
REGULATORY-REQUIRED
SUPPLEMENTARY INFORMATION
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

UNIFIED SCHOOL DISTRICT NO. 211 SCHEDULE 1

Norton, Kansas
Summary of Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2023

Description	Certified Budget	Adjustment to Comply with Legal Max	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
Governmental Type Funds:						
General Funds:						
General	$ 6,378,790	(71,721)	29,222	6,336,291	6,336,291	0
Supplemental General	1,897,619	0	0	1,897,619	1,897,619	0
Special Purpose Funds:						
At Risk K-12	1,020,447	0	0	1,020,447	839,409	(181,038)
Preschool Aged At-Risk	145,380	0	0	145,380	54,438	(90,942)
Bilingual Education	13,480	0	0	13,480	13,480	0
Capital Outlay	1,040,000	0	0	1,040,000	444,470	(595,530)
Driver Training	15,242	0	0	15,242	10,168	(5,074)
Food Service	613,731	0	0	613,731	472,503	(141,228)
Professional Development	32,155	0	0	32,155	4,988	(27,167)
Summer School	17,063	0	0	17,063	220	(16,843)
Special Education	1,655,754	0	0	1,655,754	1,419,230	(236,524)
Career and Postsecondary Education	200,000	0	0	200,000	172,116	(27,884)
KPERS Special Retirement Contribution	758,048	0	0	758,048	612,737	(145,311)
Recreation Commission	212,000	0	0	212,000	194,308	(17,692)
Bond and Interest	645,575	0	0	645,575	645,575	0
Federal Funds	413,992	0	0	413,992	361,597	*
Gifts and Grants	218,078	0	0	218,078	39,520	*

* Exempt from Budget Law.

UNIFIED SCHOOL DISTRICT NO. 211
Norton, Kansas
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2023

		Actual	Budget	Variance Over (Under)
Receipts:				
State Equalization Aid	$	5,466,970	5,466,612	358
State Special Education Aid		840,099	912,177	(72,078)
Federal Aid (PL 382)		4,608	0	4,608
Miscellaneous Reimbursements		24,614	0	24,614
Total Receipts		6,336,291	**6,378,789**	**(42,498)**
Expenditures:				
Instruction		2,010,544	2,433,677	(423,133)
Student Support Services		208,617	225,286	(16,669)
Instructional Support Staff		251,321	268,728	(17,407)
General Administration		192,350	204,479	(12,129)
School Administration		452,105	470,978	(18,873)
Operations and Maintenance		428,791	488,252	(59,461)
Student Transportation Services		263,106	271,314	(8,208)
Other Supplemental Services		65,402	68,460	(3,058)
Transfer to Special Education		1,571,362	912,177	659,185
Transfer to At Risk K-12		807,344	807,344	0
Transfer to Textbook Rental		0	42,715	(42,715)
Transfer to Pre-School At-Risk		73,600	145,380	(71,780)
Transfer to Food Service		11,749	40,000	(28,251)
Adjustments to Comply with Legal Max				
Legal General Fund Budget		0	(71,721)	71,721
Total Legal General Fund Budget		6,336,291	**6,307,069**	**29,222**
Adjustments for Qualifying Budget Credits:				
Reimbursed Expenses		0	24,614	(24,614)
Federal Aid		0	4,608	(4,608)
Total Expenditures		6,336,291	**6,336,291**	**0**
Receipts Over (Under) Expenditures		0		
Unencumbered Cash, Beginning		0		
Unencumbered Cash, Ending	$	**0**		

UNIFIED SCHOOL DISTRICT NO. 211
Norton, Kansas
Supplemental General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2023

		Actual	Budget	Variance Over (Under)
Receipts:				
Tax in Process	$	14,242	982	13,260
Current Tax		1,045,789	1,047,113	(1,324)
Delinquent Tax		4,331	20,127	(15,796)
Motor Vehicle Tax		88,514	88,625	(111)
Recreational Vehicle Tax		1,962	2,052	(90)
Commercial Vehicle Tax		3,515	2,962	553
In Lieu of Taxes		12	0	12
State Aid		701,929	701,929	0
Total Receipts		1,860,294	**1,863,790**	**(3,496)**
Expenditures:				
Instruction		342,160	298,153	44,007
Instructional Support Staff		8,679	8,000	679
General Administration		55,435	70,500	(15,065)
School Administration		26,359	34,000	(7,641)
Operations and Maintenance		308,353	367,000	(58,647)
Student Transportation Services		129,591	175,000	(45,409)
Other Supplemental Services		226,218	220,415	5,803
Transfer to Special Education		168,737	287,545	(118,808)
Transfer to Drivers Education		45,448	0	45,448
Transfer to Professional Development		25,000	0	25,000
Transfer to Career and Postsecondary Education		186,862	195,000	(8,138)
Transfer to Textbook Revolving		150,000	100,000	50,000
Transfer to Bilingual Education		9,207	6,300	2,907
Transfer to At-Risk K-12		215,570	135,706	79,864
Total Expenditures		1,897,619	**1,897,619**	**0**
Receipts Over (Under) Expenditures		(37,325)		
Unencumbered Cash, Beginning		138,540		
Unencumbered Cash, Ending	$	**101,215**		

UNIFIED SCHOOL DISTRICT NO. 211
Norton, Kansas
At Risk K-12 Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2023

		Actual	Budget	Variance Over (Under)
Receipts:				
Transfer from General	$	807,344	807,344	0
Transfer from Supplemental General		215,570	213,103	2,467
Total Receipts		1,022,914	**1,020,447**	**2,467**
Expenditures:				
Instruction		839,409	**1,020,447**	**(181,038)**
Receipts Over (Under) Expenditures		183,505		
Unencumbered Cash, Beginning		0		
Unencumbered Cash, Ending	$	**183,505**		

UNIFIED SCHOOL DISTRICT NO. 211
Norton, Kansas
Pre School Aged At-Risk
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2023

		Actual	Budget	Variance Over (Under)
Receipts:				
Transfer from General	$	73,600	145,380	(71,780)
Total Receipts		73,600	**145,380**	**(71,780)**
Expenditures:				
Instruction		51,534	145,380	(93,846)
Transportation		2,904	0	2,904
Total Expenditures		54,438	**145,380**	**(90,942)**
Receipts Over (Under) Expenditures		19,162		
Unencumbered Cash, Beginning		0		
Unencumbered Cash, Ending	$	**19,162**		

UNIFIED SCHOOL DISTRICT NO. 211
Norton, Kansas
Bilingual Education Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2023

		Actual	Budget	Variance Over (Under)
Receipts:				
Transfer from Supplemental General	$	9,207	9,207	0
Miscellaneous		0	0	0
Total Receipts		9,207	**9,207**	**0**
Expenditures:				
Instruction		13,480	13,480	0
Instructional Support Staff		0	0	0
Total Expenditures		13,480	**13,480**	**0**
Receipts Over (Under) Expenditures		(4,273)		
Unencumbered Cash, Beginning		4,273		
Unencumbered Cash, Ending	$	**0**		

UNIFIED SCHOOL DISTRICT NO. 211
Norton, Kansas
Capital Outlay Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2023

		Actual	Budget	Variance Over (Under)
Receipts:				
Tax in Process	$	4,590	313	4,277
Current Tax		311,276	291,613	19,663
Delinquent Tax		1,376	6,485	(5,109)
Motor Vehicle Tax		28,903	28,990	(87)
Recreational Vehicle Tax		641	671	(30)
Commercial Vehicle Tax		1,136	969	167
In Lieu of Taxes		4	0	4
Interest on Idle Funds		33,030	0	33,030
Other Revenue from Local Sources		6,566	0	6,566
State Aid		86,903	87,484	(581)
Federal Aid		1,835	0	1,835
Total Receipts		476,260	**416,525**	**59,735**
Expenditures:				
Instruction		99,979	120,000	(20,021)
Student Support Services		0	100,000	(100,000)
Instructional Support Staff		54,742	100,000	(45,258)
General Administration		0	10,000	(10,000)
School Administration		6,700	30,000	(23,300)
Operations and Maintenance		18,628	100,000	(81,372)
Transportation		104,448	130,000	(25,552)
Facilities Acquisition and Construction		159,973	450,000	(290,027)
Total Expenditures		444,470	**1,040,000**	**(595,530)**
Receipts Over (Under) Expenditures		31,790		
Unencumbered Cash, Beginning		897,990		
Unencumbered Cash, Ending	$	**929,780**		

UNIFIED SCHOOL DISTRICT NO. 211
Norton, Kansas
Driver Training Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2023

		Actual	Budget	Variance Over (Under)
Receipts:				
State Aid	$	5,460	5,265	195
Other Revenue from Local Sources		3,700	0	3,700
Transfer from Supplemental General		45,448	0	45,448
Total Receipts		54,608	**5,265**	**49,343**
Expenditures:				
Instruction		9,392	13,734	(4,342)
Operations and Maintenance		776	1,508	(732)
Total Expenditures		10,168	**15,242**	**(5,074)**
Receipts Over (Under) Expenditures		44,440		
Unencumbered Cash, Beginning		53,820		
Unencumbered Cash, Ending	$	**98,260**		

UNIFIED SCHOOL DISTRICT NO. 211
Norton, Kansas
Food Service Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2023

		Actual	Budget	Variance Over (Under)
Receipts:				
Federal Aid	$	316,440	234,939	81,501
State Aid		3,848	3,184	664
Food Service		134,529	170,837	(36,308)
Transfer from General		11,749	40,000	(28,251)
Total Receipts		466,566	**448,960**	**17,606**
Expenditures:				
Operations and Maintenance		15,941	10,000	5,941
Food Service Operations		456,562	603,731	(147,169)
Total Expenditures		472,503	**613,731**	**(141,228)**
Receipts Over (Under) Expenditures		(5,937)		
Unencumbered Cash, Beginning		164,772		
Unencumbered Cash, Ending	$	**158,835**		

UNIFIED SCHOOL DISTRICT NO. 211
Norton, Kansas
Professional Development Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2023

		Actual	Budget	Variance Over (Under)
Receipts:				
Transfer from Supplemental General	$	25,000	0	25,000
State of Kansas		639	750	(111)
Total Receipts		25,639	**750**	**24,889**
Expenditures:				
Instructional Support Staff		4,988	19,655	(14,667)
Other Supplemental Services		0	12,500	(12,500)
Total Expenditures		4,988	**32,155**	**(27,167)**
Receipts Over (Under) Expenditures		20,651		
Unencumbered Cash, Beginning		39,749		
Unencumbered Cash, Ending	$	**60,400**		

UNIFIED SCHOOL DISTRICT NO. 211
Norton, Kansas
Summer School Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2023

	Actual	Budget	Variance Over (Under)
Receipts:			
Transfer from General	$ 0	**0**	**0**
Expenditures:			
Instruction	220	17,063	(16,843)
Student Support Services	0	0	0
Total Expenditures	220	**17,063**	**(16,843)**
Receipts Over (Under) Expenditures	(220)		
Unencumbered Cash, Beginning	100,794		
Unencumbered Cash, Ending	$ **100,574**		

UNIFIED SCHOOL DISTRICT NO. 211
Norton, Kansas
Special Education Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2023

		Actual	Budget	Variance Over (Under)
Receipts:				
Reimbursements	$	10,483	0	10,483
Federal Aid		46,160	46,160	0
Transfer from General		1,571,362	912,177	659,185
Transfer from Supplemental General		168,737	287,545	(118,808)
Total Receipts		1,796,742	**1,245,882**	**550,860**
Expenditures:				
Instruction		1,418,816	1,608,088	(189,272)
Student Transportation Services		414	47,666	(47,252)
Total Expenditures		1,419,230	**1,655,754**	**(236,524)**
Receipts Over (Under) Expenditures		377,512		
Unencumbered Cash, Beginning		836,776		
Unencumbered Cash, Ending	$	**1,214,288**		

UNIFIED SCHOOL DISTRICT NO. 211
Norton, Kansas
Career and Postsecondary Education Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2023

		Actual	Budget	Variance Over (Under)
Receipts:				
Transfer from Supplemental General	$	186,862	195,000	(8,138)
Reimbursements		0	5,000	(5,000)
Total Receipts		186,862	**200,000**	**(13,138)**
Expenditures:				
Instruction		171,441	197,000	(25,559)
Operations & Maintenance		675	3,000	(2,325)
Total Expenditures		172,116	**200,000**	**(27,884)**
Receipts Over (Under) Expenditures		14,746		
Unencumbered Cash, Beginning		0		
Unencumbered Cash, Ending	$	**14,746**		

UNIFIED SCHOOL DISTRICT NO. 211
Norton, Kansas
KPERS Special Retirement Contribution Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2023

	Actual	Budget	Variance Over (Under)
Receipts:			
State Aid	$ 612,737	**758,048**	**(145,311)**
Expenditures:			
Instruction	373,770	462,409	(88,639)
Student Support	24,510	30,322	(5,812)
Instructional Support	30,637	37,902	(7,265)
General Administration	24,509	30,322	(5,813)
School Administration	49,019	60,644	(11,625)
Other Supplemental Services	24,509	7,582	16,927
Operations and Maintenance	49,019	60,644	(11,625)
Student Transportation Services	18,382	22,741	(4,359)
Other Support Services	0	22,741	(22,741)
Food Service	18,382	22,741	(4,359)
Total Expenditures	612,737	**758,048**	**(145,311)**
Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	0		
Unencumbered Cash, Ending	$ **0**		

UNIFIED SCHOOL DISTRICT NO. 211
Norton, Kansas
Recreation Commission Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2023

		Actual	Budget	Variance Over (Under)
Receipts:				
Tax in Process	$	2,502	172	2,330
Current Tax		167,803	157,184	10,619
Delinquent Tax		740	3,535	(2,795)
Motor Vehicle Tax		15,755	15,810	(55)
Recreational Vehicle Tax		350	366	(16)
Commercial Vehicle Tax		619	529	90
In Lieu of Taxes		2	0	2
Total Receipts		187,771	**177,596**	**10,175**
Expenditures:				
Community Service Operations		194,308	**212,000**	**(17,692)**
Receipts Over (Under) Expenditures		(6,537)		
Unencumbered Cash, Beginning		46,039		
Unencumbered Cash, Ending	$	**39,502**		

UNIFIED SCHOOL DISTRICT NO. 211
Norton, Kansas
Bond and Interest Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2023

		Actual	Budget	Variance Over (Under)
Receipts:				
Tax in Process	$	8,168	58	8,110
Current Tax		564,056	528,475	35,581
Delinquent Tax		2,224	11,534	(9,310)
Motor Vehicle Tax		49,263	49,114	149
Recreational Vehicle Tax		1,090	1,137	(47)
Commercial Vehicle Tax		2,004	1,641	363
In Lieu of Taxes		7	0	7
State Aid		174,305	174,305	0
Total Receipts		801,117	**766,264**	**34,853**
Expenditures:				
Principal		415,000	415,000	0
Interest		230,575	230,575	0
Total Expenditures		645,575	**645,575**	**0**
Receipts Over (Under) Expenditures		155,542		
Unencumbered Cash, Beginning		924,683		
Unencumbered Cash, Ending	$	**1,080,225**		

UNIFIED SCHOOL DISTRICT NO. 211
Norton, Kansas
Federal Funds
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2023

	Title I	Title II Part A	Title IV Part A	ESSER	Total	Budget*	Variance Over (Under)
Receipts:							
Federal Aid	$ 121,032	26,165	19,402	307,588	474,187	413,992	**60,195**
Expenditures:							
Instruction	120,966	28,420	20,494	143,625	313,505	339,625	(26,120)
Student Support Services	0	0	0	6,085	6,085	2,247	3,838
Instructional Support Staff	0	0	0	4,833	4,833	40,356	(35,523)
General Administration	0	0	0	1,075	1,075	2,375	(1,300)
School Administration	0	0	0	10,155	10,155	0	10,155
Operations and Maintenance	0	0	0	8,541	8,541	25,000	(16,459)
Transportation	0	0	0	7,521	7,521	0	7,521
Food Service Operations	0	0	0	9,882	9,882	4,389	5,493
Total Expenditures	120,966	28,420	20,494	191,717	361,597	**413,992**	**(52,395)**
Receipts Over (Under) Expenditures	66	(2,255)	(1,092)	115,871	112,590		
Unencumbered Cash, Beginning	(92)	(1,087)	(5,041)	(115,871)	(122,091)		
Unencumbered Cash, Ending	$ **(26)**	**(3,342)**	**(6,133)**	**0**	**(9,501)**		

* Exempt from Budget Law per K.S.A. 12-1663.

UNIFIED SCHOOL DISTRICT NO. 211
Norton, Kansas
Gifts and Grants Funds
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2023

	Gifts & Grants	Gardner Memorial Library	Totals	Budget*	Variance Favorable (Unfavorable)
Receipts:					
Interest on Idle Funds	$ 0	220	220	100	120
Donations	34,280	513	34,793	150,000	(115,207)
Total Receipts	34,280	733	35,013	**150,100**	**(115,087)**
Expenditures:					
Instruction	39,105	0	39,105	**218,078**	**(178,973)**
Instructional Support Staff	0	415	415	**0**	**415**
Total Expenditures	39,105	415	39,520	**218,078**	**(178,558)**
Receipts Over (Under) Expenditures	(4,825)	318	(4,507)		
Unencumbered Cash, Beginning	53,817	14,161	67,978		
Unencumbered Cash, Ending	$ **48,992**	**14,479**	**63,471**		

* Exempt from Budget Law per K.S.A. 79-2925 and K.S.A. 12-16,111.

UNIFIED SCHOOL DISTRICT NO. 211
Norton, Kansas
Any Non-budgeted Fund
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Fiscal Year Ended June 30, 2023

	Contingency Reserve	Textbook Rental and Student Material Revolving	Eicher Butler Scholarship	Louis Welter Scholarship
Receipts:				
Transfer from Supplemental General	$ 0	150,000	0	0
Interest	0	0	7,705	213
Fees	0	28,251	0	0
Total Receipts	0	178,251	7,705	213
Expenditures:				
Instruction	0	107,610	0	0
Scholarships	0	0	8,000	0
Total Expenditures	0	107,610	8,000	0
Receipts Over (Under) Expenditures	0	70,641	(295)	213
Unencumbered Cash, Beginning	576,415	209,169	500,596	14,113
Unencumbered Cash, Ending	$ **576,415**	**279,810**	**500,301**	**14,326**

UNIFIED SCHOOL DISTRICT NO. 211
Norton, Kansas
Any Non-budgeted Fund
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Fiscal Year Ended June 30, 2023

		Tansil Scholarship	Jep Byrum Memorial Scholarship	Dave Stuewe Scholarship	Gertrude Steichen Scholarship
Receipts:					
Donations	$	0	0	0	0
Interest		2,801	116	57	231
Total Receipts		2,801	116	57	231
Expenditures:					
Scholarships		2,500	0	0	0
Total Expenditures		2,500	0	0	0
Receipts Over (Under) Expenditures		301	116	57	231
Unencumbered Cash, Beginning		202,638	7,749	9,385	15,301
Unencumbered Cash, Ending	$	**202,939**	**7,865**	**9,442**	**15,532**

UNIFIED SCHOOL DISTRICT NO. 211 SCHEDULE 3

Norton, Kansas

Agency Funds

Summary of Receipts and Disbursements

Regulatory Basis

For the Fiscal Year Ended June 30, 2023

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Student Organization Funds:				
Senior High:				
Class of 2022	$ 260	0	230	30
Class of 2023	263	624	586	301
Class of 2024	61	7,880	7,109	832
Class of 2025	61	572	0	633
Class of 2026	0	575	248	327
F.F.A.	60,694	54,203	66,520	48,377
FCCLA	39	0	0	39
Yearbook	10,017	19,365	13,451	15,931
Concessions	11,446	48,064	50,797	8,713
KAYS	4,642	9,712	10,955	3,399
Blue Crew	4,429	31,704	32,411	3,722
National Honor Society	597		87	510
Forensics	2,358	4,467	5,683	1,142
Model United Nations	62	1,390	866	586
Scholars Bowl	850	350	360	840
Student Advisory Council	6,579	10,820	16,181	1,218
Drama Club	1,593	0	0	1,593
Art Projects Club	307	175	7	475
Vocal Music Club	2,321	5,822	3,667	4,476
Students Against Drunk Driving	2,825	1,177	340	3,662
Dance Club	657	19,361	18,236	1,782
NCSTV Club	4,444	403	856	3,991
Band Club	739	0	45	694
Coffee Club	248	0	0	248
Building Trades Construction	2,789	782	510	3,061
Youth Entrepreneur Challenge	406	250	229	427
Science Olympiad	74	0	0	74
Food Pantry	1,481	6,357	344	7,494
Junior High:				
Student Council	6,321	7,246	4,534	9,033
KAYS	6,609	17,850	14,670	9,789
Pep Club	85	0	0	85
Concessions	274	0	0	274
Total Student Organization Funds	133,531	249,149	248,922	133,758
Other Agency Funds:				
Employee Benefits	5,193	7,259	6,583	5,869
Total Agency Funds	$ **138,724**	**256,408**	**255,505**	**139,627**

SCHEDULE 4

UNIFIED SCHOOL DISTRICT NO. 211

Norton, Kansas

District Activity Funds

Schedule of Receipts, Expenditures and Unencumbered Cash

Regulatory Basis

For the Fiscal Year Ended June 30, 2023

Funds		Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
High School Athletics	$	43,933	0	69,911	63,412	50,432	0	50,432
Junior High Athletics		8,104	0	25,634	23,730	10,008	0	10,008
Junior High Music		2,832	0	2,360	1,507	3,685	0	3,685
Total District Activity Funds	$	**54,869**	**0**	**97,905**	**88,649**	**64,125**	**0**	**64,125**

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Certified Public Accountants

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REPORT ON FEDERAL FINANCIAL ASSISTANCE

Board of Education
Unified School District No. 211
Norton, Kansas 67654

We have audited the financial statement of Unified School District No. 211, Norton, Kansas, as of and for the year ended June 30, 2023, and have issued our report thereon dated December 11, 2023. Our audit was performed for the purpose of forming an opinion on the financial statement taken as a whole. The accompanying schedule of Federal Financial Assistance is presented for purposes of additional analysis as requested by the Kansas State Department of Education and is not a required part of the financial statement of Unified School District No. 211, Norton, Kansas. Such information has been subjected to the auditing procedures applied in the audit of the financial statement and, in our opinion, is fairly stated, in all material respects, in relation to the financial statement taken as a whole.

This report is intended solely for the information and use of the governing body and management of the Unified School District No. 211, Norton, Kansas, and the Kansas State Department of Education and other federal and state agencies to whose jurisdiction the District is subject, and should not be used for any other purpose. This restriction is not intended to limit the distribution of this report, which, upon acceptance by the Board of Education, is a matter of public record.

Mapes & Miller LLP

Certified Public Accountants

UNIFIED SCHOOL DISTRICT NO. 211
Norton, Kansas
Schedule of Federal Financial Assistance
For the Fiscal Year Ended June 30, 2023

	Federal Assistance Listing Number	Beginning Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Balance
U. S. DEPARTMENT OF AGRICULTURE						
Passed through State Department of Education:						
National School Breakfast Program	10.553	0	0	53,648	53,648	0
National School Lunch Program	10.555	0	0	240,543	240,543	0
Summer Food Service Program for Children	10.559	0	0	22,249	22,249	0
Total U. S. Department of Agriculture		0	0	316,440	316,440	0
U. S. DEPARTMENT OF EDUCATION						
Direct Programs:						
Impact Aid (PL382)	84.041	0	0	4,608	4,608	0
Passed through State Department of Education:						
Title I Low Income	84.010	(92)	0	121,032	120,966	(26)
Title IIA Improving Teacher Quality	84.367	(1,087)	0	26,165	28,420	(3,342)
Title IVA Student Support and Academic Enrichment	84.424	(5,041)	0	19,402	20,494	(6,133)
Elementary and Secondary School Emergency Relief	84.425	(115,871)	0	307,588	191,717	0
Total U. S. Department of Education		(122,091)	0	478,795	366,205	(9,501)
TOTAL FEDERAL FINANCIAL ASSISTANCE		$ **(122,091)**	**0**	**795,235**	**682,645**	**(9,501)**