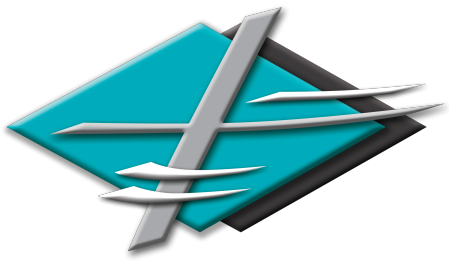
UNIFIED SCHOOL DISTRICT NUMBER 511
ATTICA, KANSAS

FINANCIAL STATEMENT

FISCAL YEAR ENDED JUNE 30, 2023



LOYD GROUP, LLC

Certified Public Accountants

Unified School District Number 511
Attica, Kansas

Fiscal Year Ended June 30, 2023

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Unified School District Number 511
Attica, Kansas

Fiscal Year Ended June 30, 2023

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INDEPENDENT AUDITOR'S REPORT

Board of Education
Unified School Distrct #511
718 N Main St
Attica, KS 67009

Adverse and Unmodified Opinions

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of the Unified School Distrct #511, Kansas (District), a Municipality, as of and for the year ended June 30, 2023 and the related notes to the financial statement.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the Basis for Adverse and Unmodified Opinions section of our report, the accompanying financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the District as of June 30, 2023, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the District as of June 30, 2023, and the aggregate receipts and expenditures for 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 the District, 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 the District 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.

Other Matter

The prior year's financial statement for the year ended June 30, 2022, was audited by another auditor, who expressed an unmodified opinion on regulatory basis of accounting, on September 13, 2022.

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 the District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statement

Our objectives are to obtain reasonable assurance about whether the financial statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statement.

In performing an audit in accordance with GAAS, we:

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

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

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts, expenditures-actual and budget, schedule of regulatory basis receipts and disbursements-agency funds and schedules of regulatory basis 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*. 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.

Another auditor previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of Unified School Distrct #511, Kansas as of and for the year ended June 30, 2022 (not presented herein), and have issued their report thereon dated September 13, 2022, which contained an unmodified opinion on the basic financial statement. The 2022 basic financial statement and their accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link https://admin.ks.gov/offices/oar/municipalservices. The 2022 actual column (2022 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures—actual and budget for the year ended June 30, 2023 (Schedule 2 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2022 comparative information 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.

Loyd Group, LLC

Loyd Group, LLC
Galva, KS
December 15, 2023

Unified School District #511
Attica, Kansas

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

	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
GENERAL FUNDS:						
General Fund	$ -	$ 2,131,281	$ 2,131,281	$ -	$ -	$ -
Supplemental General Fund	40,463	598,606	618,285	20,784	-	20,784
SPECIAL PURPOSE FUNDS:						
At Risk (4 Yr Old) Fund	-	-	-	-	-	-
At Risk (K-12) Fund	-	262,743	262,743	-	-	-
Bilingual Fund	-	-	-	-	-	-
Capital Outlay Fund	321,203	473,379	344,952	449,630	-	449,630
Driver Training Fund	1,962	624	2,586	-	-	-
Food Service Fund	-	163,538	150,566	12,972	-	12,972
Professional Development Fund	-	18,817	15,000	3,817	-	3,817
Special Education Fund	180	486,439	389,443	97,176	-	97,176
Career and Postsecondary Education Fund	-	16,961	16,961	-	-	-
KPERS Special Retirement Contribution Fund	-	205,647	205,647	-	-	-
Contingency Reserve Fund	46,964	53,036	-	100,000	-	100,000
Gift and Grants Fund	27,092	130,795	73,706	84,181	-	84,181
Textbook & Student Material Revolving Fund	9,638	7,828	1,804	15,662	-	15,662
Federal Funds Fund	(1,201)	-	99,698	(100,899)	-	(100,899)
Title I Fund	(173)	19,388	35,505	(16,290)	-	(16,290)
Title II-A Teacher Quality Fund	(4,083)	4,083	11,153	(11,153)	-	(11,153)
Title IV Fund	(6,966)	6,966	4,995	(4,995)	-	(4,995)
Gate Receipts	(508)	23,405	22,243	654	-	654
School Projects	21,750	32,276	33,702	20,324	-	20,324
Total Reporting Entity (Excluding Agency Funds)	$ 456,321	$ 4,635,812	$ 4,420,270	$ 671,863	$ -	$ 671,863

COMPOSITION OF CASH:	
Checking Account - Heartland Tri-State Bank	$ 461,107
Money Market Account - Heartland Tri-State Bank	189,778
Activity Funds Account - Heartland Tri-State Bank	57,884
Total Cash	708,769
Agency Funds per Schedule 3	(36,906)
Total Reporting Entity (Excluding Agency Funds)	$ 671,863

UNIFIED SCHOOL DISTRICT NUMBER 511
ATTICA, KANSAS

NOTES TO THE FINANCIAL STATEMENT

FISCAL YEAR ENDED JUNE 30, 2023

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

(a) Municipal Financial Reporting Entity

Unified School District Number 511 is a municipal corporation governed by an elected seven-member board. This financial statement presents Unified School District Number 511 (the District), a municipality.

(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 Funds—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.

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

Capital Project Fund—used to account for the debt proceeds and other financial resources to be used for the acquisition or construction of major capital facilities or equipment.

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

Trust Fund—funds used to report assets held in trust for the benefit of the municipal financial reporting entity (i.e. pension funds, investment trust funds, private purpose trust funds which benefit the municipal reporting entity, scholarship funds, etc.).

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

(c) Basis of Accounting

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 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 municipality 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.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT.)

(d) 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 provided for the following sequence and timetable in the adoption of the legal annual operating budget:

1) Preparation of 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 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 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 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.

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 prior year's accounts payable and encumbrances. Encumbrances are commitments by the District for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused 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: Contingency Reserve, Gifts and Grants, Textbook & Student Material Revolving, Federal Funds, Title I, Title II-A Teacher Quality, Title IV, Gate Receipts, and School Projects.

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

2. COMPLIANCE WITH KANSAS STATUTES

Kansas municipalities are subject to the cash-basis law as stated in Kansas Statute 10-1113. The Federal Funds, Title I, Title II-A and Title IV Funds have a negative unencumbered cash balance at June 30, 2022. The Federal Funds, Title I, TItle II-A and Title IV Funds have a negative unencumbered cash balance at June 30, 2023. This is allowable under Kansas Statute 12-1663. This fund will be reimbursed in the following fiscal year from federal grant programs. The Gate Receipts fund had a negative balance as of June 30, 2023, the Revolving Fund had a negative balance on July 1, 2022, which is in violation of the statute.

2. COMPLIANCE WITH KANSAS STATUTES (CONT.)

A Budget violation occured both in the General Fund as well as the Special Education fund, contrary to K.S.A. 79-2935.

Deposits were not adequately secured as of June 30, 2023 per statue K.S.A. 9-1402 and K.S.A. 9-1405.

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 District is located, or an adjoining county if such institution has been designated as an official depository, and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The District has no other policies that would further limit interest rate risk.

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

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. Custodial credit risk is the risk that in the event of 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. All deposits were not legally secured at June 30, 2023.

At June 30, 2023, the District's carrying amount of deposits was $708,769 and the bank balance was $1,005,650. The bank balance was held by one bank resulting in a concentration of credit risk. Of the bank balance, $250,000 was covered by federal depository insurance and $507,840 was collateralized with securities held by the pledging institutions' agents in the District's name, leaving $248,056 uncollaterlized.

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

4. INTERFUND TRANSFERS

Operating transfers were as follows:

From	To	Regulatory Authority	Amount
General Fund	At Risk (K-12) Fund	K.S.A. 72-5167	$ 204,501
General Fund	Food Service Fund	K.S.A. 72-5167	10,000
General Fund	Professional Development	K.S.A. 72-5167	14,061
General Fund	Capital Outlay	K.S.A. 72-5167	3,713
General Fund	Driver Training	K.S.A. 72-5167	624
General Fund	Special Education Fund	K.S.A. 72-5167	465,978
General Fund	Contingency Reserve Fund	K.S.A. 72-6478	53,036
Supplemental General Fund	Special Education Fund	K.S.A. 72-5413	7,821
Supplemental General Fund	Career and Postsecondary Education Fund	K.S.A. 72-5413	16,961
Supplemental General Fund	At Risk (K-12) Fund	K.S.A. 72-5413	58,242
Total			$ 834,937

5. LONG-TERM DEBT

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

Issue	Interest Rate	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
Capital Leases:									
Metal Building	3.50%	5/20/2019	128,420	5/20/2029	$ 93,479	$ -	$ 12,162	$ 81,317	$ 3,069
2022 Blue Bird Bus	1.50%	7/16/2021	89,202	7/20/2026	73,694	-	17,627	56,067	998
Total Capital Leases					167,173	-	29,789	137,384	4,067
Total Contractual Indebtedness					$ 167,173	$ -	$ 29,789	$ 137,384	$ 4,067

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

	Year						
	2024	2025	2026	2027	2028	2029	Total
Principal							
Capital Leases:							
Metal Building	$ 12,594	$ 13,040	$ 13,503	$ 13,982	$ 14,477	$ 13,721	$ 81,317
2022 Blue Bird Bus	17,895	18,171	18,450	1,551	-	-	56,067
Total Capital Leases	30,489	31,211	31,953	15,533	14,477	13,721	137,384
Total Principal	30,489	31,211	31,953	15,533	14,477	13,721	137,384
Interest							
Capital Leases:							
Metal Building	2,638	2,191	1,729	1,250	754	241	8,803
2022 Blue Bird Bus	610	455	176	2	-	-	1,243
Total Capital Leases	3,248	2,646	1,905	1,252	754	241	10,046
Total Interest	3,248	2,646	1,905	1,252	754	241	10,046
Total Principal and Interest	$ 33,737	$ 33,857	$ 33,858	$ 16,785	$ 15,231	$ 13,962	$ 147,430

6. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS

(a) 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.

(b) 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. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS (CONT.)

(c) Compensated Absences

Vacation, sick leave and other compensated absences are recorded as expenditures in governmental funds when they are paid.

Certified and classified employees are allowed 10 days of sick leave per year, with a maximum accumulation of 60 days. Sick leave benefits for governmental funds are not accrued in the financial statements because they do not vest. When an employee leaves the District, it is up to the Board to determine if any compensation for unused sick leave is paid.

Classified full-time staff meeting length of service requirements are allowed 10 days of paid vacation. The Superintendent is allowed 25 days of vacation per year. Unused days, up to 20, are paid at the end of the year. The Board Clerk is allowed 13 days of vacation. Certified staff are not granted paid vacation time.

Certified and classified staff are granted compensated absences in the form of personal leave days. They are allowed 3 days per year.

7. DEFINED BENEFIT PENSION PLAN

General Information about the 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 1.00% contribution rate for the Death and Disability Program) was 14.20% and 13.33%, respectively, for the fiscal year ended June 30, 2022. The actuarially determined employer contribution rate and the statutory contribution rate was 13.88% and 13.11%, respectively, 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.

7. DEFINED BENEFIT PENSION PLAN (CONT.)

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

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

The State of Kansas is required to contribute the statutory required employer's share, except for retired District employees. The District is responsible for the employers portion of the cost of retired District employees. The District received and remitted amounts equal to the statutory contribution rate, which totaled $205,647 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 $2,200,143. The net pension liability was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2021, which was rolled forward to June 30, 2022. The District's proportion of the net pension liability was based on the ratio of the District's contributions to KPERS, relative to the total employer and non-employer contributions of the State/School subgroup within KPERS for the fiscal year ended June 30, 2022. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

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

8. 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, based on subsequent audits 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. CLAIMS AND JUDGMENTS (CONT.)

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; employee injuries; and natural disasters. The District has purchased commercial insurance for these potential risks. There have been no significant reductions in insurance coverage from 2022 to 2023, and there were no settlements that exceeded insurance coverage in the past three years.

9. ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF (ESSER) FUNDING

The CARES Act also included Elementary and Secondary School Emergency Relief (ESSER) Funds for K-12 schools. The ESSER grants will provide school districts with emergency relief funds to address the impact COVID-19 has had on elementary and secondary schools. It is being allocated to the Districts in three phases, ESSER I, II, and III. The ESSER I under the Cares Act began in March 2020, the ESSER II under the CRRSA Act began in December 2020, and the ESSER III under the ARP Act began in March 2021. The District was allocated $20,641 for ESSER I, $109,475 for ESSER II, and $246,039 for ESSER III. As of June 30, 2023 the District spent all of ESSER I, all ESSER II, and $163,998 of ESSER III.

10. SUBSEQUENT EVENT

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 NUMBER 511
ATTICA, KANSAS

REGULATORY-REQUIRED
SUPPLEMENTARY INFORMATION

FOR THE YEAR ENDED JUNE 30, 2023

Unified School District #511
Attica, Kansas

SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
(Budgeted Funds Only)
For the Year Ended June 30, 2023

	Certified Budget	Adjustments to Comply with Legal Max	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
GENERAL FUNDS:						
General Fund	$1,997,521	$ (82,382)	$ 205,037	$ 2,120,176	$ 2,131,281	$ 11,105
Supplemental General Fund	618,285	-	-	618,285	618,285	-
SPECIAL PURPOSE FUNDS:						
At Risk (4 Yr Old) Fund	21,807	-	-	21,807	-	(21,807)
At Risk (K-12) Fund	264,823	-	-	264,823	262,743	(2,080)
Bilingual Fund	1,000	-	-	1,000	-	(1,000)
Capital Outlay Fund	483,234	-	-	483,234	344,952	(138,282)
Driver Training Fund	5,487	-	-	5,487	2,586	(2,901)
Food Service Fund	163,700	-	-	163,700	150,566	(13,134)
Professional Development Fund	15,000	-	-	15,000	15,000	-
Special Education Fund	355,000	-	-	355,000	389,443	34,443
Career and Postsecondary Education Fund	17,000	-	-	17,000	16,961	(39)
KPERS Special Retirement Contribution Func	253,057	-	-	253,057	205,647	(47,410)
Total	$4,195,914	$ (82,382)	$ 205,037	$ 4,318,569	$ 4,137,464	$(181,105)

Unified School District #511
Attica, Kansas

GENERAL FUND

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)

		2023		
	2022 Actual	Actual	Budget	Variance Over (Under)
Receipts:				
State aid	$ 1,685,027	$ 1,710,328	$ 1,585,641	$ 124,687
Special education aid	57,899	200,158	260,000	(59,842)
Mineral production tax	7,706	15,758	6,500	9,258
Miscellaneous reimbursements	124,371	205,037	-	205,037
Total Receipts	1,875,003	2,131,281	$ 1,852,141	$ 279,140
Expenditures:				
Instruction -				
Certified salaries	858,015	729,443	$ 749,031	$ (19,588)
Non-certified salaries	400	-	16,060	(16,060)
Insurance	114,871	117,207	126,500	(9,293)
Social Security	73,004	68,323	75,200	(6,877)
Other benefits	6,657	11,003	6,500	4,503
Purchased professional services	-	25,727	-	25,727
Property and equipment	-	1,206	-	1,206
Other	672	-	34,203	(34,203)
Student Support Services -				
Non-certified salaries	18,629	(1,842)	19,200	(21,042)
Social Security	1,414	24	1,460	(1,436)
Other benefits	17	-	20	(20)
Other purchased services	518	-	-	-
Supplies	1,010	153	1,100	(947)
Other	-	435	-	435
Instruction Support Staff -				
Non-certified salaries	24,286	23,752	25,000	(1,248)
Social Security	1,631	1,588	1,680	(92)
Other benefits	23	23	30	(7)
General Administration -				
Certified salaries	63,000	65,776	50,400	15,376
Social Security	4,709	4,242	3,860	382
Other employee benefits	59	52	60	(8)
Insurance	87,672	92,936	-	92,936
Other purchased services	12,020	2,824	15,500	(12,676)
Supplies	11,030	560	-	560
Other	22,627	49,069	15,000	34,069

Unified School District #511
Attica, Kansas

GENERAL FUND

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)

		2023		
	2022 Actual	Actual	Budget	Variance Over (Under)
Expenditures (cont.):				
School Administration -				
Certified salaries	$ 123,335	$ 70,000	$ 103,600	$ (33,600)
Non-certified salaries	26,281	25,301	27,070	(1,769)
Social Security	10,414	7,443	10,000	(2,557)
Other employee benefits	129	90	150	(60)
Other purchased services	100	-	-	-
Central Services -				
Non-certified salaries	57,767	59,821	59,500	321
Social Security	4,614	4,753	4,550	203
Other employee benefits	54	56	50	6
Operations and Maintenance -				
Non-certified salaries	-	2,313	-	2,313
Social Security	-	175	-	175
Other employee benefits	-	2	-	2
Purchased professional services	75	-	-	-
Water/sewer	-	2,131	2,400	(269)
Rentals	-	1,167	-	1,167
Repairs and maintenance	2,238	4,650	-	4,650
Insurance	-	8,537	90,000	(81,463)
Supplies	-	428	-	428
Outgoing Transfers -				
Food Service Fund	27,209	10,000	33,970	(23,970)
Capital Outlay Fund	-	3,713	-	3,713
Driver Training Fund	-	624	-	624
Professional Development Fund	-	14,061	12,750	1,311
Special Education Fund	231,580	465,978	300,000	165,978
Contingency Reserve Fund	-	53,036	-	53,036
At Risk (4 Year Old) Fund	-	-	7,207	(7,207)
At Risk (K-12) Fund	88,943	204,501	205,470	(969)
Adjustment to comply with legal max	-	-	(82,382)	82,382
Legal General Fund Budget	1,875,003	2,131,281	1,915,139	216,142
Adjustment for qualifying budget credits	-	-	205,037	(205,037)
Total Expenditures	1,875,003	2,131,281	$ 2,120,176	$ 11,105
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	$ -	$ -		

Unified School District #511
Attica, Kansas

GENERAL FUND

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)

		2023		
	2022 Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Taxes and Shared Revenue -				
Ad valorem property	$ 272,096	$ 243,811	$ 265,794	$ (21,983)
Delinquent tax	6,137	14,186	4,506	9,680
Motor vehicle tax	17,331	19,331	18,999	332
Recreational vehicle tax	14,710	1,629	1,505	124
Supplemental state aid	282,257	319,592	319,592	-
Total Receipts	592,531	598,606	$ 610,396	$ (11,790)
Expenditures:				
Instruction -				
Certified salaries	45,942	-	$ 164,589	$ (164,589)
Purchased professional services	63,792	69,643	40,000	29,643
Supplies	51,339	64,362	20,000	44,362
Technology supplies	(14,257)	28,527	-	28,527
Textbooks	4,686	-	-	-
Property and equipment	-	5,822	-	5,822
Other	16,862	13,577	9,906	3,671
Student Support Services -				
Non-certified salaries	45,107	45,607	46,460	(853)
Social Security	3,292	3,304	3,390	(86)
Other employee benefits	40	40	50	(10)
Instruction Support Staff -				
Books and periodicals	75	-	50	(50)
General Administration -				
Purchased professional services	10,000	5,480	20,000	(14,520)
Communications	8,111	2,583	8,500	(5,917)
Other purchased services	-	200	-	200
Other	5,762	10,583	-	10,583
School Administration -				
Non-certified salaries	-	228	-	228
Social Security	-	17	-	17
Operations and Maintenance -				
Non-certified salaries	-	23,985	-	23,985
Social Security	-	2,852	-	2,852
Other benefits	-	36	-	36

Unified School District #511
Attica, Kansas

GENERAL FUND

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)

		2023		
	2022 Actual	Actual	Budget	Variance Over (Under)
Expenditures (cont.):				
Operations and Maintenance (cont.)				
Purchased professional services	$ -	$ 2,466	$ -	$ 2,466
Water/sewer	9,099	9,438	10,000	(562)
Repairs and maintenance	682	53,128	-	53,128
Supplies	-	18,432	-	18,432
Heating	23,108	15,508	25,000	(9,492)
Electricity	45,330	52,455	50,000	2,455
Vehicle Operating Services -				
Non-certified salaries	70,386	76,354	72,550	3,804
Social Security	5,399	5,914	5,560	354
Other employee benefits	67	72	70	2
Other purchased services	1,161	1,490	5,000	(3,510)
Motor fuel	22,451	22,288	24,340	(2,052)
Property and equipment	461	115	-	115
Other	1,643	755	1,700	(945)
Outgoing Transfers -				
Special Education Fund	102,685	7,821	44,520	(36,699)
Career and Postsecondary Education Fund	15,530	16,961	16,000	961
At Risk (4 year old) Fund	38,932	-	14,600	(14,600)
At Risk (K-12) Fund	-	58,242	35,000	23,242
Bilingual Education Fund	-	-	1,000	(1,000)
Total Expenditures	577,685	618,285	$ 618,285	$ -
Receipts Over (Under) Expenditures	14,846	(19,679)		
Unencumbered Cash, Beginning	25,617	40,463		
Unencumbered Cash, Ending	$ 40,463	$ 20,784		

Unified School District #511
Attica, Kansas

SPECIAL PURPOSE FUND

AT RISK (4 YR OLD) 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)

		2023		
	2022 Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Transfer from General Fund	$ -	$ -	$ 7,207	$ (7,207)
Transfer from Supplemental General Fund	9,412	-	14,600	(14,600)
Total Receipts	9,412	-	$ 21,807	$ (21,807)
Expenditures:				
Instruction - Other	9,412	-	$ 21,807	$ (21,807)
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	$ -	$ -		

Unified School District #511
Attica, Kansas

SPECIAL PURPOSE FUND

AT RISK (K-12) FUND

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

		2023		
	2022 Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Transfer from General Fund	$ 88,943	$ 204,501	$ 205,470	$ (969)
Transfer from Supplemental General Fund	29,520	58,242	59,353	(1,111)
Total Receipts	118,463	262,743	$ 264,823	$ (2,080)
Expenditures:				
Instruction -				
Certified salaries	116,664	235,333	$ 259,823	$ (24,490)
Social Security	1,765	5,065	4,200	865
Other employee benefits	23	4,565	800	3,765
Purchased professional services	-	3,015	-	3,015
Supplies	11	638	-	638
Supplies - technology related	-	12,203	-	12,203
Other	-	1,924	-	1,924
Total Expenditures	118,463	262,743	$ 264,823	$ (2,080)
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	$ -	$ -		

Unified School District #511
Attica, Kansas

SPECIAL PURPOSE FUND

BILINGUAL 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)

		2023		
	2022 Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Transfer from Supplemental General Fund	$ -	$ -	$ 1,000	$ (1,000)
Expenditures:				
Instruction -				
Certified salaries	-	-	$ 1,000	$ (1,000)
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	$ -	$ -		

Unified School District #511
Attica, Kansas

SPECIAL PURPOSE FUND

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)

		2023		
	2022 Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Taxes and Shared Revenue -				
Ad valorem property	$ 78,759	$ 93,740	$ 90,630	$ 3,110
Delinquent tax	2,028	4,511	1,221	3,290
Motor vehicle tax	6,022	5,999	6,133	(134)
Recreational vehicle tax	101	103	486	(383)
Interest on idle funds	72	6,122	-	6,122
Other local sources	13,891	307,682	12,000	295,682
State Aid	39,063	51,509	51,561	(52)
Transfer from General Fund	-	3,713	-	3,713
Total Receipts	139,936	473,379	$ 162,031	$ 311,348
Expenditures:				
Instruction -				
Property and equipment	11,743	-	$ 20,000	$ (20,000)
Operations and Maintenance -				
Non-classified salaries	51,009	-	52,560	(52,560)
Purchased professional services	12,006	-	-	-
Repair of building	41,857	-	-	-
Property and equipment	91,899	18,626	110,000	(91,374)
Facility Acquisition and Contruction Services -				
New building acquisition & construction	16,784	15,231	17,000	(1,769)
Building improvements	-	311,095	283,674	27,421
Total Expenditures	225,298	344,952	$ 483,234	$ (138,282)
Receipts Over (Under) Expenditures	(85,362)	128,427		
Unencumbered Cash, Beginning	406,565	321,203		
Unencumbered Cash, Ending	$ 321,203	$ 449,630		

Unified School District #511
Attica, Kansas

SPECIAL PURPOSE FUND

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)

		2023		
	2022 Actual	Actual	Budget	Variance Over (Under)
Receipts:				
State aid	$ 1,708	$ -	$ 2,025	$ (2,025)
Miscellaneous reimbursements	-	-	1,500	(1,500)
Transfer for General Fund	-	624	-	624
Total Receipts	1,708	624	$ 3,525	$ (2,901)
Expenditures:				
Instruction -				
Certified salaries	4,080	2,400	$ 4,500	$ (2,100)
Social Security	312	184	350	(166)
Other employee benefits	4	2	20	(18)
General supplemental supplies	-	-	617	(617)
Total Expenditures	4,396	2,586	$ 5,487	$ (2,901)
Receipts Over (Under) Expenditures	(2,688)	(1,962)		
Unencumbered Cash, Beginning	4,650	1,962		
Unencumbered Cash, Ending	$ 1,962	$ -		

Unified School District #511
Attica, Kansas

SPECIAL PURPOSE FUND

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)

		2023		
	2022 Actual	Actual	Budget	Variance Over (Under)
Receipts:				
State aid	$ 637	$ 858	$ 1,144	$ (286)
Federal aid	87,912	127,027	89,366	37,661
Student sales - lunch and milk	-	20,590	34,470	(13,880)
Adult sales	1,380	949	2,250	(1,301)
Miscellaneous revenue	2,162	4,114	2,500	1,614
Transfer from General Fund	27,209	10,000	33,970	(23,970)
Transfer from Supplemental General Fund	38,395	-	-	-
Total Receipts	157,695	163,538	$ 163,700	$ (162)
Expenditures:				
Operations and Maintenance -				
Purchased professional services	4,735	5,729	$ -	$ 5,729
Other	854	1,174	5,900	(4,726)
Food Service Operation -				
Non-certified salaries	62,407	60,641	62,500	(1,859)
Social Security	4,642	4,496	4,700	(204)
Other employee benefits	57	55	100	(45)
Other purchased services	362	322	400	(78)
Food and milk	84,567	77,759	90,000	(12,241)
Miscellaneous supplies	71	390	100	290
Total Expenditures	157,695	150,566	$ 163,700	$ (13,134)
Receipts Over (Under) Expenditures	-	12,972		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	$ -	$ 12,972		

Unified School District #511
Attica, Kansas

SPECIAL PURPOSE FUND

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)

		2023		
	2022 Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Professional development	$ -	$ 2,492	$ 2,250	$ 242
Other revenue	-	2,264	-	2,264
Transfer from General Fund	-	14,061	12,750	1,311
Total Receipts	-	18,817	$ 15,000	$ 3,817
Expenditures:				
Instruction Support Staff -				
Supplies	(8,131)	504	$ -	$ 504
Other	1,792	6,363	-	6,363
Purchased professional services	8,110	8,133	15,000	(6,867)
Total Expenditures	1,771	15,000	$ 15,000	$ -
Receipts Over (Under) Expenditures	(1,771)	3,817		
Unencumbered Cash, Beginning	1,771	-		
Unencumbered Cash, Ending	$ -	$ 3,817		

Unified School District #511
Attica, Kansas

SPECIAL PURPOSE FUND

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)

		2023		
	2022 Actual	Actual	Budget	Variance Over (Under)
Receipts:				
State aid	$ 1,155	$ 5,122	$ 2,500	$ 2,622
Other revenue	7,543	7,518	7,800	(282)
Transfer from General Fund	231,580	465,978	300,000	165,978
Transfer from Supplemental General Fund	106,910	7,821	44,520	(36,699)
Total Receipts	347,188	486,439	$ 354,820	$ 131,619
Expenditures:				
Instruction -				
Payment to Special Education	347,008	389,443	$ 352,500	$ 36,943
Other	-	-	2,500	(2,500)
Total Expenditures	347,008	389,443	$ 355,000	$ 34,443
Receipts Over (Under) Expenditures	180	96,996		
Unencumbered Cash, Beginning	-	180		
Unencumbered Cash, Ending	$ 180	$ 97,176		

Unified School District #511
Attica, Kansas

SPECIAL PURPOSE FUND

CAREER AND POSTSECONDARY EDUCATION FUND

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

		2023		
	2022 Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Transfer from Supplemental General Fund	$ 15,530	$ 16,961	$ 17,000	$ (39)
Expenditures:				
Instruction -				
Certified salaries	14,910	16,961	$ 17,000	$ (39)
Supplies	620	-	-	-
Total Expenditures	15,530	16,961	$ 17,000	$ (39)
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	$ -	$ -		

Unified School District #511
Attica, Kansas

SPECIAL PURPOSE FUND

KPERS SPECIAL RETIREMENT CONTRIBUTION FUND

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

		2023		
	2022 Actual	Actual	Budget	Variance Over (Under)
Receipts:				
State aid	$ 225,944	$ 205,647	$ 253,057	$ (47,410)
Expenditures:				
Employee Benefits -				
Instruction	146,370	133,219	$ 163,935	$ (30,716)
Student Support Services	8,608	7,835	9,641	(1,806)
Instruction Support Staff	3,570	3,249	3,998	(749)
General Administration	15,454	14,066	17,308	(3,242)
School Administration	15,657	14,251	17,536	(3,285)
Other Support Services	3,773	3,434	4,226	(792)
Operations and Maintenance	14,437	13,141	16,169	(3,028)
Student Transportation Services	11,003	10,015	12,323	(2,308)
Food Service Operation	7,072	6,437	7,921	(1,484)
Total Expenditures	225,944	205,647	$ 253,057	$ (47,410)
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	$ -	$ -		

Unified School District #511
Attica, Kansas

SPECIAL PURPOSE FUND

CONTINGENCY RESERVE FUND

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

	2022 Actual	2023 Actual
Receipts:		
Transfer from General Fund	$ -	$ 53,036
Expenditures:		
General Administration -		
Revolving	17,207	-
Transfer to Supplemental General Fund	42,440	-
Total Expenditures	59,647	-
Receipts Over (Under) Expenditures	(59,647)	53,036
Unencumbered Cash, Beginning	106,611	46,964
Unencumbered Cash, Ending	$ 46,964	$ 100,000

Unified School District #511
Attica, Kansas

SPECIAL PURPOSE FUND

GIFT AND GRANTS FUND

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

	2022 Actual	2023 Actual
Receipts:		
Federal	$ 1,410	$ 1,400
21st Century grant	30,805	26,290
Greenhouse/outdoor classroom	2,500	12,000
Safe and secure schools grant	-	6,937
School communications	3,498	12,000
Kitchen counters	-	11,000
Staff computers	41,542	23,720
Donations and grants	27,429	37,448
Total Receipts	107,184	130,795
Expenditures:		
REAP Ggrant	1,410	-
21st Century grant	42,772	14,323
Instruction	27,983	293
Greenhouse/outdoor classroom	13,905	-
Safe and secure schools grant	105	4,000
School communications	4,273	-
Kitchen counters	63	9,820
Staff computers	33,292	17,815
Gifts and grant distributions	89,001	27,455
Total Expenditures	212,804	73,706
Receipts Over (Under) Expenditures	(105,620)	57,089
Unencumbered Cash, Beginning	132,712	27,092
Unencumbered Cash, Ending	$ 27,092	$ 84,181

Unified School District #511
Attica, Kansas

SPECIAL PURPOSE FUND

TEXTBOOK & STUDENT MATERIAL REVOLVING FUND

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

	2022 Actual	2023 Actual
Receipts:		
Student fees	$ 9,810	$ 7,828
Fines	125	-
Total Receipts	9,935	7,828
Expenditures:		
Instruction -		
Textbooks	5,790	1,804
Total Expenditures	5,790	1,804
Receipts Over (Under) Expenditures	4,145	6,024
Unencumbered Cash, Beginning	5,493	9,638
Unencumbered Cash, Ending	$ 9,638	$ 15,662

Unified School District #511
Attica, Kansas

SPECIAL PURPOSE FUND

FEDERAL FUNDS FUND

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

	2022 Actual	2023 Actual
Receipts:		
Total Receipts	$ -	$ -
Expenditures:		
Instruction -		
Certified salaries	3,761	53,299
Non-certified salaries	27,500	23,000
Supplies	81,975	3,689
Student Support Services -		
Non-certified salaries	-	2,160
Operations and Maintenance -		
Non-certified salaries	-	17,550
Total Expenditures	113,236	99,698
Receipts Over (Under) Expenditures	(113,236)	(99,698)
Unencumbered Cash, Beginning	112,035	(1,201)
Unencumbered Cash, Ending	$ (1,201)	$ (100,899)

Unified School District #511
Attica, Kansas

SPECIAL PURPOSE FUND

TITLE I FUND

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

	2022 Actual	2023 Actual
Receipts:		
State aid	$ 57,449	$ 173
Federal aid	-	19,215
Total Receipts	57,449	19,388
Expenditures:		
Instruction -		
Certified salaries	42,995	32,991
Social Security	2,646	2,483
Other employee benefits	33	31
Purchased professional services	10,840	-
Supplies	1,066	-
Other	64	-
Total Expenditures	57,644	35,505
Receipts Over (Under) Expenditures	(195)	(16,117)
Unencumbered Cash, Beginning	22	(173)
Unencumbered Cash, Ending	$ (173)	$ (16,290)

Unified School District #511
Attica, Kansas

SPECIAL PURPOSE FUND

TITLE II-A TEACHER QUALITY FUND

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

	2022 Actual	2023 Actual
Receipts:		
State aid	$ -	$ 4,083
Expenditures:		
Instruction -		
Certified salaries	-	11,153
Purchased professional services	4,083	-
Total Expenditures	4,083	11,153
Receipts Over (Under) Expenditures	(4,083)	(7,070)
Unencumbered Cash, Beginning	-	(4,083)
Unencumbered Cash, Ending	$ (4,083)	$ (11,153)

Unified School District #511
Attica, Kansas

SPECIAL PURPOSE FUND

TITLE IV FUND

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

	2022 Actual	2023 Actual
Receipts:		
State aid	$ 9,105	$ 6,966
Expenditures:		
Instruction-		
Certified salaries	-	4,995
Supplies	(2,350)	-
Purchased professional services	15,521	-
Other supplies	2,900	-
Total Expenditures	16,071	4,995
Receipts Over (Under) Expenditures	(6,966)	1,971
Unencumbered Cash, Beginning	-	(6,966)
Unencumbered Cash, Ending	$ (6,966)	$ (4,995)

Unified School District #511
Attica, Kansas

AGENCY FUNDS

SCHEDULE OF RECEIPTS AND DISBURSEMENTS
Regulatory Basis
For the Year Ended June 30, 2023

	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Student Organizations:				
High School:				
Volleyball - HS	$ 659	$ 4,410	$ 4,148	$ 921
Football - HS	1,335	5,230	4,867	1,698
Basketball - HS	414	6,266	6,184	496
Track - HS	834	536	859	511
Athletic Donations	346	-	-	346
Golf - HS	74	6,458	6,036	496
Volleyball - JH	313	258	497	74
Football - JH	213	-	-	213
Basketball - JH	373	1,358	1,481	250
Track - JH	594	-	183	411
Basketball - HS Girls	133	82	-	215
Score Table Ads	1,731	3,978	3,860	1,849
Basketball - JH Girls	290	-	-	290
Concessions	1,709	12,198	12,797	1,110
Cheerleaders - HS	1,848	1,495	3,073	270
Student Council	796	1,534	817	1,513
Cheerleasders - JH	1,261	876	1,081	1,056
FFA	1,094	968	773	1,289
Honor Society	17	1,859	1,679	197
Art Club	252	-	252	-
Kindness Club	50	-	49	1
School Play	268	277	170	375
Class of 2020	134	-	-	134
Class of 2021	1,198	-	-	1,198
Class of 2022	1,589	-	10	1,579
Class of 2023	4,405	3,608	7,743	270
Class of 2024	3,100	8,671	7,229	4,542
Class of 2025	3,730	2,567	60	6,237
Class of 2026	1,211	2,284	63	3,432
Class of 2027	334	2,569	212	2,691
Class of 2028	662	782	35	1,409
Class of 2029	-	1,001	52	949
Class of 2018	1,236	-	1,236	-
Class of 2019	884	-	-	884
Subtotal High School	33,087	69,265	65,446	36,906
Total Agency Funds	$ 33,087	$ 69,265	$ 65,446	$ 36,906

Unified School District #511
Attica, Kansas

DISTRICT ACTIVITY FUNDS

SCHEDULE OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH
Regulatory Basis
For the Year Ended June 30, 2023

	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Gate Receipts:						
Athletics-High School	$ (508)	$ 23,405	$ 22,243	$ 654	$ -	$ 654
School Projects:						
FACS	4,409	12,993	14,681	2,721	-	2,721
Library Books	327	1,002	1,329	-	-	-
Elementary Gook Orders	-	1,329	1,002	327	-	327
EF Tours Fundraiser	12	-	-	12	-	12
Elementary Teacher Supplies	264	1,800	1,180	884	-	884
School Supplies Fund	42	-	-	42	-	42
Grant Funds	2,965	-	1,495	1,470	-	1,470
Site Council	-	345	33	312	-	312
Bulldog Pride	464	-	-	464	-	464
Art Fee	59	901	336	624	-	624
Yearbook	1,075	4,145	5,736	(516)	-	(516)
Reality University	2,684	3,210	2,521	3,373	-	3,373
Wellness Center	2,556	100	695	1,961	-	1,961
T2C Money	1,902	1,243	2,219	926	-	926
Vending Machines	797	214	214	797	-	797
Perfect Peace Fund	129	190	319	-		-
Pride Project	760	-	464	296	-	296
Angel Fund	32	1,110	625	517	-	517
Driver's Education	-	677	-	677	-	677
Revolving	(774)	774	-	-	-	-
Memorials	30	128	79	79	-	79
Welding Class	335	-	-	335	-	335
Shop Dogs	3,675	2,115	774	5,016	-	5,016
Industrial Arts	7	-	-	7	-	7
Total School Projects	21,750	32,276	33,702	20,324	-	20,324
Total District Activity Funds	$ 21,242	$ 55,681	$ 55,945	$ 20,978	$ -	$ 20,978