UNIFIED SCHOOL DISTRICT NO. 254
Medicine Lodge, Kansas

FINANCIAL STATEMENT

For the Fiscal Year Ended June 30, 2023

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

UNIFIED SCHOOL DISTRICT NO. 254, MEDICINE LODGE, KANSAS

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

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INDEPENDENT AUDITOR'S REPORT

Board of Education
Unified School District No. 254
Medicine Lodge, Kansas

Adverse and Unmodified Opinions

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Unified School District No. 254, Medicine Lodge, Kansas as of and for the year ended June 30, 2023 and the related notes to the financial statement.

Adverse Opinion on U.S. Generally Accepted Accounting Principles
In our opinion, because of the significance of the matter discussed in the Basis for Adverse and Unmodified Opinions section of our report, the accompanying financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Unified School District No. 254 as of June 30, 2023, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting
In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of Unified School District No. 254 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. 254 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. 254 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. 254'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. 254'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. 254's ability to continue as a going concern for a reasonable period of time.

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

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedule of regulatory basis receipts and expenditures-actual and budget, summary of receipts and disbursements-agency funds and schedule of receipts, expenditures and unencumbered cash-district activity funds (Schedules 1, 2, 3 and 4 as listed in the table of contents) are presented for purposes of additional analysis and are not a required part of the basic financial statement, however, are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. The graphical analysis (Schedule 5 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement nor required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of Unified School District No. 254, Medicine Lodge, Kansas as of and for the year ended June 30, 2022 (not presented herein), and have issued our report thereon dated December 9, 2023, which contained an unmodified opinion on the basic financial statement. The 2022 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the website of the Kansas Department of Administration at the following link https://admin.ks.gov/offices/accounts-reports/local-government/municipal-services. The 2022 actual column (2022 comparative information) presented in the individual fund schedule of regulatory basis receipts and expenditures-actual and budget for the year ended June 30, 2023 (Schedule 2 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2022 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2022 basic financial statement. The 2022 comparative information was subjected to the auditing procedures applied in the audit of the 2022 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2022 basic financial statement or to the 2022 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2022 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended June 30, 2022, on the basis of accounting described in Note 1.

VonFeldt, Bauer & VonFeldt, Chtd.

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

December 8, 2023

UNIFIED SCHOOL DISTRICT NO. 254, MEDICINE LODGE, KANSAS
Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended June 30, 2023

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances
General Funds:		
General Fund	$ 0.25	$ 0.00
Supplemental General Fund	200,005.45	0.00
Special Purpose Funds:		
Preschool-Aged At-Risk Fund	47,007.90	0.00
At-Risk Fund	341,773.89	0.00
Bilingual Education Fund	2,675.45	0.00
Capital Outlay Fund	136,374.94	0.00
Driver Training Fund	12,028.48	0.00
Food Service Fund	109,070.99	0.00
Professional Development Fund	40,903.20	0.00
Summer School Fund	6,585.40	0.00
Special Education Fund	332,952.38	0.00
Career & Postsecondary Education Fund	174,762.98	0.00
Gifts and Grants Fund	45,072.73	0.00
KPERS Special Retirement Fund	0.00	0.00
Contingency Reserve Fund	141,878.15	0.00
Textbook Rental Fund	128,238.26	0.00
Recreation Commission Fund	0.00	0.00
Title I Fund	0.00	0.00
Title II-A Fund	0.00	0.00
Title IV Fund	0.00	0.00
REAP PY Grant Fund	0.00	0.00
REAP CY Grant Fund	0.00	0.00
Carl Perkins Fund	0.00	0.00
ESSER II Grant Fund	(9,899.49)	0.00
ESSER III Grant Fund	0.00	0.00
FEMA Grant Fund	0.00	0.00
ELC Grant Fund	(9,807.28)	0.00
District Activity Funds	2,761.69	0.00
Trust Funds:		
Scholarship Fund	116,819.57	0.00
Total Reporting Entity (Excluding Agency Funds)	$ 1,819,204.94	$ 0.00

Composition of Cash:

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

Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
$ 4,554,399.33	$ 4,554,399.11	$ 0.47	$ 6,428.36	$ 6,428.83
1,452,752.07	1,423,765.00	228,992.52	12,128.80	241,121.32
0.00	36,574.04	10,433.86	0.00	10,433.86
675,914.00	850,131.90	167,555.99	0.00	167,555.99
5,000.00	6,476.23	1,199.22	0.00	1,199.22
711,643.62	380,492.73	467,525.83	0.00	467,525.83
1,820.00	5,610.81	8,237.67	0.00	8,237.67
395,890.49	380,147.41	124,814.07	40,170.00	164,984.07
4,370.00	27,336.60	17,936.60	0.00	17,936.60
15,000.00	16,928.76	4,656.64	0.00	4,656.64
1,052,861.00	998,331.90	387,481.48	0.00	387,481.48
178,100.00	177,979.52	174,883.46	0.00	174,883.46
81,749.96	66,639.07	60,183.62	0.00	60,183.62
509,435.37	509,435.37	0.00	0.00	0.00
138,883.98	0.00	280,762.13	0.00	280,762.13
46,229.37	51,744.55	122,723.08	0.00	122,723.08
115,101.39	114,000.00	1,101.39	0.00	1,101.39
100,600.00	100,600.00	0.00	0.00	0.00
21,426.00	21,426.00	0.00	0.00	0.00
15,110.00	15,110.00	0.00	0.00	0.00
9,655.50	9,655.50	0.00	0.00	0.00
2,985.45	2,985.45	0.00	0.00	0.00
2,890.38	2,890.38	0.00	0.00	0.00
130,144.00	134,392.51	(14,148.00)	0.00	(14,148.00)
87,914.00	143,913.00	(55,999.00)	0.00	(55,999.00)
0.00	0.00	0.00	0.00	0.00
9,807.28	0.00	0.00	0.00	0.00
177,125.45	174,953.53	4,933.61	0.00	4,933.61
7,700.47	17,193.34	107,326.70	0.00	107,326.70
$ 10,504,509.11	$ 10,223,112.71	$ 2,100,601.34	$ 58,727.16	$ 2,159,328.50

Checking Account	$ 9,180.63
NOW Accounts	382,118.48
Savings Account	1,810,225.39
Certificates of Deposit	83,696.90
Petty Cash	1,600.00
Total Cash	2,286,821.40
Agency Funds per Schedule 3	(127,492.90)
Total Reporting Entity (Excluding Agency Funds)	$ 2,159,328.50

UNIFIED SCHOOL DISTRICT NO. 254, MEDICINE LODGE, KANSAS
NOTES TO THE FINANCIAL STATEMENT
June 30, 2023

Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. REPORTING ENTITY

Unified School District No. 254, Medicine Lodge, Kansas (District) is a municipal corporation governed by an elected seven-member board. This financial statement presents Unified School District No. 254 (the municipality) and does not include any of its related municipal entities.

B. REGULATORY BASIS FUND TYPES

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

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

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 municipality in a purely custodial capacity (payroll clearing fund, student activity accounts, etc.).

C. BASIS OF ACCOUNTING

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

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

D. CASH AND INVESTMENTS

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

E. AD VALOREM TAX REVENUE

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

F. REIMBURSED EXPENSES

A reimbursement is an expenditure initially made in one fund, but properly attributable to another fund. For example, it is common for the general fund to pay a vendor's bill and have portions of it reimbursed by other funds. In accounting for such reimbursements, the District records an expenditure in the reimbursing fund, and a reduction of expenditure in the reimbursed fund, following the authoritative guidance provided under KMAAG regulatory basis accounting.

G. USE OF ESTIMATES

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

Note 2 - BUDGETARY INFORMATION

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

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

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

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

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

Note 2 - BUDGETARY INFORMATION (Cont'd.)

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

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

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

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

Gifts and Grants Fund	REAP CY Grant Fund
Contingency Reserve Fund	Carl Perkins Fund
Textbook Rental Fund	ESSER II Grant Fund
Title I Fund	ESSER III Grant Fund
Title II-A Fund	FEMA Grant Fund
Title IV Fund	ELC Grant Fund
REAP PY Grant Fund	District Activity Funds

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

Note 3 - COMPLIANCE WITH KANSAS STATUTES

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

The ESSER II Grant Fund and ESSER III Grant Fund showed a negative ending unencumbered cash balance of $14,148.00 and $55,999.00, respectively, for the year ended June 30, 2023. K.S.A.10-1116a provides that under certain situations, a fund can end the year with a negative unencumbered cash balance and therefore, be exempt from the cash basis law of the State of Kansas. These funds met the criteria under the statutes, therefore, are not deemed to be in violation of the Kansas cash basis law.

Note 4 - DEPOSITS

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

Note 4 - DEPOSITS (Cont'd.)

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

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

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

At June 30, 2023 the District's carrying amount of deposits was $2,286,821.40 and the bank balance was $2,908,472.58 The bank balance was held by two banks resulting in a concentration of credit risk. Of the bank balance, $508,977.04 was covered by federal depository insurance, and $2,399,495.54 was collateralized with securities held by the pledging financial institution's agents in the District's name.

Note 5 - SUMMARY OF INDEBTEDNESS

The District is subject to the statutes of the State of Kansas that limits the net bonded debt. The debt outstanding may not exceed 14% of the assessed value of all tangible taxable property within the District unless additional authority is granted by the Kansas State Board of Education. The amount of bonds outstanding is computed exclusive of certain bonds specifically exempted from this limitation. At June 30, 2023, the statutory limit for the District was $9,024,079.96. The outstanding debt principal represents 1.51% of the District valuation.

Note 6 - LONG-TERM DEBT

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

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity
Finance leases:				
HVAC System	3.00%	2/26/2016	$ 1,497,772.00	9/01/2031
Total contractual indebtedness				

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

	06/30/2024	06/30/2025	06/30/2026
Principal:			
Finance leases	$ 95,488.07	$ 98,352.71	$ 101,303.29
Total principal	95,488.07	98,352.71	101,303.29
Interest:			
Finance leases	29,102.20	26,237.56	23,286.98
Total interest	29,102.20	26,237.56	23,286.98
Total principal and interest	$ 124,590.27	$ 124,590.27	$ 124,590.27

Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
$ 1,062,097.87	$ 0.00	$ 91,545.59	$ 970,552.28	$ 33,044.68
$ 1,062,097.87	$ 0.00	$ 91,545.59	$ 970,552.28	$ 33,044.68

06/30/2027	06/30/2028	6/30/2029 - 06/30/2033	Total
$ 104,342.39	$ 107,472.66	$ 463,593.16	$ 970,552.28
104,342.39	107,472.66	463,593.16	970,552.28
20,247.88	17,117.61	34,767.92	150,760.15
20,247.88	17,117.61	34,767.92	150,760.15
$ 124,590.27	$ 124,590.27	$ 498,361.08	$ 1,121,312.43

Note 7 - INTERFUND TRANSFERS

Operating transfers were as follows:

From	To	Regulatory Authority	Amount
General	At-Risk	K.S.A. 72-5167	$ 526,276.00
General	Summer School	K.S.A. 72-5167	15,000.00
General	Special Education	K.S.A. 72-5167	745,866.38
General	Contingency Reserve	K.S.A. 72-5167	138,883.98
Supplemental General	At-Risk	K.S.A. 72-5143	149,638.00
Supplemental General	Bilingual Education	K.S.A. 72-5143	5,000.00
Supplemental General	Food Service	K.S.A. 72-5143	100,000.00
Supplemental General	Special Education	K.S.A. 72-5143	306,994.62
Supplemental General	Career & Postsecondary Education	K.S.A. 72-5143	175,000.00

Note 8 - OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS

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

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

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

Compensated Absences . Certified Employees are credited with twelve days of sick leave at the beginning of each contract year, cumulative to a maximum of sixty days. They will be paid for any unused sick days that accumulate beyond sixty days at the rate of $40.00 per day. This payment will be added to the final check of the year and no other payment will be made upon termination, therefore, there is no potential liability for sick leave as of June 30, 2023.

Certified employees are also credited with three days personal leave, which is not cumulative to the next year. Any unused personal leave will be credited to the employee's sick leave at the end of each year, therefore, there is no potential liability for personal leave as of June 30, 2023.

Classified employees, after the first full year of employment, will receive ten days of paid vacation each year. After ten years of continuous employment, one additional day of vacation will be given each year of employment up to a maximum of fifteen days. No more than five days of vacation time is cumulative from year to year. Unused vacation time is not paid upon separation of employment, therefore, there is no potential liability for vacation time as of June 30, 2023.

Classified employees are credited with twelve days of sick leave at the beginning of each contract year, cumulative to a maximum of sixty days. They will be paid for any unused sick days that accumulate beyond sixty days at the rate of $15.00 per day. This payment will be added to the final check of the year and no other payment will be made upon termination, therefore, there is no potential liability for sick leave as of June 30, 2023.

Classified employees are also credited with three days personal leave, which is not cumulative to the next year. Any unused personal leave will be credited to the employee's sick leave at the end of each year, therefore, there is no potential liability for personal leave as of June 30, 2023.

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

Early Retirement. In order to encourage and facilitate the voluntary early retirement of professional employees of the District who may find it necessary or desirable to retire prior to the normal retirement age (65), the Board approved an early retirement plan. In order to be eligible for early retirement under this plan, the employee must be currently employed by the District, have at least 10 years of full-time continuous employment with the District, be fully vested with KPERS, and be eligible for full retirement benefits under the KPERS program. The early retirement request form must be submitted on or before the 1st day of February preceding the anticipated retirement date. Should extenuating circumstances occur, the notification date may be waived by the superintendent. Employees enrolled in the early retirement plan will receive the defined benefit for health insurance paid by the District to current employees. For the year ended June 30, 2020 the District pays $555.00 per month to current employees for health insurance. Early retirement benefits will be provided by the District from the time of early retirement until the participant is eligible for Medicare and/or Medicaid health insurance (age 65). The early retirement plan may be terminated by the Board at any time upon proper action. If the early retirement plan is terminated, all employees participating in the plan at that time will continue in the plan under the terms and conditions set forth by the plan until employee's eligibility expires. For the year ended June 30, 2023, two individuals were enrolled in the early retirement plan, and the District paid $15,240.00 in health insurance benefits. As of June 30, 2023, the potential liability under the early retirement plan is $34,250.00.

Note 9 - DEFINED BENEFIT PENSION PLAN

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

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

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

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

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

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

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

The State of Kansas is required to contribute the statutory required employer's share except for retired District employees. The District is responsible for the employer's portion of the cost for retired District employees. The District received and remitted amounts equal to the statutory contribution rate, which totaled $509,435.37 for the fiscal 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 $5,150,841. The net pension liability was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2021, which was rolled forward to June 30, 2022. The District's proportion of the net pension liability was based on the ratio of the District's contributions to KPERS, relative to the total employer and non-employer contributions of the State/School subgroup within KPERS for the fiscal year ended June 30, 2022. Since KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

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

Note 10 - CONTINGENCIES

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

Note 11 - RISK MANAGEMENT

The District is exposed to various risks of losses related to torts; thefts of, damages to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The District obtains coverage from commercial insurance companies in order to effectively manage risk. There have been no significant reductions in coverage from the prior year and settlements have not exceeded coverage in the past three years. The District does not participate in a public entity risk pool.

Note 12 - LEASE COMMITMENTS

Operating Leases:
The District has entered into operating leases for the district office and school copiers which contain cancellation provisions and are subject to annual appropriations. For the year ended June 30, 2023 rent expenditures were $9,353.44. These expenditures were made from the General Fund.

Note 13 - SUBSEQUENT EVENTS

The District has evaluated events subsequent to year end through December 8, 2023 and does not believe any events have occurred which affect the financial statement as presented.

REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION

UNIFIED SCHOOL DISTRICT NO. 254, MEDICINE LODGE, KANSAS
Summary of Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2023

Funds	Certified Budget	Adjustment to Comply with Legal Max
General Funds:		
General Fund	$ 4,682,690.00	$ (143,442.00)
Supplemental General Fund	1,468,203.00	(44,438.00)
Special Purpose Funds:		
Preschool-Aged At-Risk Fund	127,008.00	XXXXXXXX
At-Risk Fund	957,499.00	XXXXXXXX
Bilingual Education Fund	12,675.00	XXXXXXXX
Capital Outlay Fund	656,243.00	XXXXXXXX
Driver Training Fund	16,753.00	XXXXXXXX
Food Service Fund	500,437.00	XXXXXXXX
Professional Development Fund	47,800.00	XXXXXXXX
Summer School Fund	16,950.00	XXXXXXXX
Special Education Fund	1,326,176.00	XXXXXXXX
Career & Postsecondary Education Fund	299,763.00	XXXXXXXX
KPERS Special Retirement Fund	596,829.00	XXXXXXXX
Recreation Commission Fund	114,000.00	XXXXXXXX

Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance - Over (Under)
$ 15,151.11	$ 4,554,399.11	$ 4,554,399.11	$ 0.00
0.00	1,423,765.00	1,423,765.00	0.00
0.00	127,008.00	36,574.04	(90,433.96)
0.00	957,499.00	850,131.90	(107,367.10)
0.00	12,675.00	6,476.23	(6,198.77)
0.00	656,243.00	380,492.73	(275,750.27)
0.00	16,753.00	5,610.81	(11,142.19)
0.00	500,437.00	380,147.41	(120,289.59)
0.00	47,800.00	27,336.60	(20,463.40)
0.00	16,950.00	16,928.76	(21.24)
0.00	1,326,176.00	998,331.90	(327,844.10)
0.00	299,763.00	177,979.52	(121,783.48)
0.00	596,829.00	509,435.37	(87,393.63)
0.00	114,000.00	114,000.00	0.00

UNIFIED SCHOOL DISTRICT NO. 254, MEDICINE LODGE, KANSAS
GENERAL FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts				
Taxes and Shared Receipts:				
Mineral Production Tax	$ 36,215.08	$ 66,388.22	$ 40,000.00	$ 26,388.22
Local Sources:				
Reimbursements	13,494.99	15,151.11	0.00	15,151.11
State Aid:				
State Foundation Aid	3,688,841.00	3,874,999.00	3,874,466.00	533.00
Special Education Aid	569,169.00	597,861.00	768,224.00	(170,363.00)
Total Receipts	4,307,720.07	4,554,399.33	$ 4,682,690.00	$ (128,290.67)
Expenditures				
Instruction:				
Salaries	1,422,750.05	1,353,649.06	1,465,433.00	(111,783.94)
Employee Benefits	394,625.01	404,242.83	406,463.00	(2,220.17)
Supplies	73,579.46	72,358.09	81,000.00	(8,641.91)
Property (Equip & Furn)	23,134.66	5,051.84	0.00	5,051.84
Other	1,164.00	5,383.05	8,561.00	(3,177.95)
Student Support Services:				
Salaries	191,569.26	198,458.03	197,316.00	1,142.03
Employee Benefits	24,375.54	20,231.72	25,107.00	(4,875.28)
Other Purchased Services	8,230.00	7,580.00	9,000.00	(1,420.00)
Supplies	2,651.04	2,253.11	3,000.00	(746.89)
Instructional Support Staff:				
Salaries	97,048.65	19,054.04	99,961.00	(80,906.96)
Employee Benefits	14,165.78	1,323.50	14,590.00	(13,266.50)
Other Purchased Services	0.00	1,544.00	0.00	1,544.00
Supplies	6,196.77	4,329.13	7,000.00	(2,670.87)
General Administration:				
Salaries	107,810.00	112,893.00	111,044.00	1,849.00
Employee Benefits	15,989.15	8,491.80	16,469.00	(7,977.20)
Purchased Professional Services	71,006.60	83,883.56	75,000.00	8,883.56
Other Purchased Services	2,820.75	2,540.20	3,100.00	(559.80)
Supplies	5,771.69	2,447.01	6,500.00	(4,052.99)
Other	24,365.17	26,631.48	29,000.00	(2,368.52)
School Administration:				
Salaries	326,121.80	276,485.78	278,331.00	(1,845.22)
Employee Benefits	38,454.65	38,487.14	34,700.00	3,787.14
Other Purchased Services	10,868.53	11,112.62	12,000.00	(887.38)
Supplies	5,451.05	3,896.08	6,000.00	(2,103.92)

UNIFIED SCHOOL DISTRICT NO. 254, MEDICINE LODGE, KANSAS
GENERAL FUND (Cont'd.)
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Expenditures (Cont'd.)				
Central Services:				
Salaries	79,070.06	79,148.84	81,442.00	(2,293.16)
Employee Benefits	19,027.98	17,689.65	19,599.00	(1,909.35)
Operations & Maintenance:				
Purchased Property Services	49,229.26	63,490.31	77,500.00	(14,009.69)
Supplies	50,717.48	45,220.00	55,500.00	(10,280.00)
Property (Equip & Furn)	6,961.92	1,347.48	0.00	1,347.48
Vehicle Operating Services:				
Salaries	86,123.16	71,391.75	88,707.00	(17,315.25)
Employee Benefits	21,132.86	21,070.80	21,766.00	(695.20)
Other Purchased Services	7,922.65	8,772.00	8,500.00	272.00
Supplies	34,257.17	29,315.36	70,000.00	(40,684.64)
Equipment (Including Buses)	49,753.00	0.00	0.00	0.00
Vehicle Maintenance Services:				
Salaries	41,747.11	38,908.35	42,999.00	(4,090.65)
Employee Benefits	4,407.52	2,996.97	4,539.00	(1,542.03)
Other Purchased Services	468.11	466.19	600.00	(133.81)
Supplies	22,630.13	16,961.30	25,000.00	(8,038.70)
Other	1,304.97	1,707.56	2,000.00	(292.44)
Other Student Transportation Services:				
Salaries	18,615.01	25,145.79	19,173.00	5,972.79
Employee Benefits	1,498.43	1,935.03	1,543.00	392.03
Other Purchased Services	3,939.62	5,423.40	6,000.00	(576.60)
Supplies	23,146.58	32,631.80	25,000.00	7,631.80
Other	457.95	1,449.42	600.00	849.42
Other Support Services:				
Other	0.00	973.68	0.00	973.68
Operating Transfers:				
To At-Risk	280,490.41	526,276.00	474,423.00	51,853.00
To Summer School	17,500.00	15,000.00	0.00	15,000.00
To Special Education	619,169.00	745,866.38	768,224.00	(22,357.62)
To Contingency Reserve	0.00	138,883.98	0.00	138,883.98
Adjustment to Comply with Legal Max			(143,442.00)	143,442.00
Legal General Fund Budget	4,307,719.99	4,554,399.11	4,539,248.00	15,151.11

UNIFIED SCHOOL DISTRICT NO. 254, MEDICINE LODGE, KANSAS
GENERAL FUND (Cont'd.)
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Expenditures (Cont'd.)				
Adjustment for Qualifying Budget Credits			15,151.11	(15,151.11)
Total Expenditures	4,307,719.99	4,554,399.11	$ 4,554,399.11	$ 0.00
Receipts Over (Under) Expenditures	0.08	0.22		
Unencumbered Cash, Beginning	0.17	0.25		
Unencumbered Cash, Ending	$ 0.25	$ 0.47		

UNIFIED SCHOOL DISTRICT NO. 254, MEDICINE LODGE, KANSAS
SUPPLEMENTAL GENERAL FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Receipts:				
Ad Valorem Property Tax	$ 1,177,429.26	$ 1,230,363.49	$ 1,047,523.00	$ 182,840.49
Delinquent Tax	24,186.93	27,608.18	18,393.00	9,215.18
Motor Veh./16-20M Veh. Tax	91,085.99	89,822.51	95,231.00	(5,408.49)
Recreational Vehicle Tax	1,282.64	1,134.76	1,091.00	43.76
Commercial Vehicle Tax	6,647.45	6,580.13	5,682.00	898.13
State Aid:				
Supplemental State Aid	63,627.00	97,243.00	100,278.00	(3,035.00)
Total Receipts	1,364,259.27	1,452,752.07	$ 1,268,198.00	$ 184,554.07
Expenditures				
Instruction:				
Salaries	277,098.41	43,911.46	285,411.00	(241,499.54)
Employee Benefits	8,479.46	12,742.88	8,931.00	3,811.88
Supplies	31,001.07	34,995.15	42,487.00	(7,491.85)
Other	0.00	0.00	26,350.00	(26,350.00)
Instructional Support Staff:				
Purchased Professional Services	3,079.68	2,602.88	3,500.00	(897.12)
Purchased Property Services	1,853.46	5,863.24	2,000.00	3,863.24
Supplies	22,046.04	17,475.50	25,000.00	(7,524.50)
Property (Equip & Furn)	22,677.01	0.00	0.00	0.00
School Administration:				
Other Purchased Services	6,577.98	8,432.87	7,500.00	932.87
Central Services:				
Other Purchased Services	3,060.00	6,120.00	3,500.00	2,620.00
Operations & Maintenance:				
Salaries	6,176.59	9,000.00	6,362.00	2,638.00
Employee Benefits	481.26	698.10	495.00	203.10
Purchased Property Services	28,115.45	244,306.97	60,000.00	184,306.97
Other Purchased Services	80,739.00	91,886.00	100,000.00	(8,114.00)
Supplies	185,382.84	209,097.33	195,000.00	14,097.33

UNIFIED SCHOOL DISTRICT NO. 254, MEDICINE LODGE, KANSAS
SUPPLEMENTAL GENERAL FUND (Cont'd.)
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Expenditures (Cont'd.)				
Operating Transfers:				
To Preschool-Aged At-Risk	66,625.00	0.00	70,000.00	(70,000.00)
To At-Risk	173,489.75	149,638.00	141,302.00	8,336.00
To Bilingual Education	5,000.00	5,000.00	10,000.00	(5,000.00)
To Food Service	0.00	100,000.00	50,000.00	50,000.00
To Summer School	0.00	0.00	10,365.00	(10,365.00)
To Special Education	294,825.00	306,994.62	300,000.00	6,994.62
To Career & Postsecondary Education	120,000.00	175,000.00	120,000.00	55,000.00
Adjustment to Comply with Legal Max			(44,438.00)	44,438.00
Legal Supplemental General Fund Budget	1,336,708.00	1,423,765.00	$ 1,423,765.00	$ 0.00
Receipts Over (Under) Expenditures	27,551.27	28,987.07		
Unencumbered Cash, Beginning	172,454.18	200,005.45		
Unencumbered Cash, Ending	$ 200,005.45	$ 228,992.52		

UNIFIED SCHOOL DISTRICT NO. 254, MEDICINE LODGE, KANSAS
PRESCHOOL-AGED AT-RISK FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Local Sources:				
Other Receipts from Local Sources	$ 9,844.90	$ 0.00	$ 10,000.00	$ (10,000.00)
Operating Transfers:				
From Supplemental General	66,625.00	0.00	70,000.00	(70,000.00)
Total Receipts	76,469.90	0.00	$ 80,000.00	$ (80,000.00)
Expenditures				
Instruction:				
Salaries	63,619.08	0.00	65,528.00	(65,528.00)
Employee Benefits	12,366.67	7,620.00	12,739.00	(5,119.00)
Other Purchased Services	0.00	26,872.00	0.00	26,872.00
Supplies	479.94	2,082.04	500.00	1,582.04
Other	0.00	0.00	48,241.00	(48,241.00)
Total Expenditures	76,465.69	36,574.04	$ 127,008.00	$ (90,433.96)
Receipts Over (Under) Expenditures	4.21	(36,574.04)		
Unencumbered Cash, Beginning	47,003.69	47,007.90		
Unencumbered Cash, Ending	$ 47,007.90	$ 10,433.86		

UNIFIED SCHOOL DISTRICT NO. 254, MEDICINE LODGE, KANSAS
AT-RISK FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Operating Transfers:				
From General	$ 280,490.41	$ 526,276.00	$ 474,423.00	$ 51,853.00
From Supplemental General	173,489.75	149,638.00	141,302.00	8,336.00
Total Receipts	453,980.16	675,914.00	$ 615,725.00	$ 60,189.00
Expenditures				
Instruction:				
Salaries	436,088.50	828,845.37	449,171.00	379,674.37
Employee Benefits	17,150.60	21,286.53	17,666.00	3,620.53
Supplies	188.79	0.00	500.00	(500.00)
Other	0.00	0.00	490,162.00	(490,162.00)
Total Expenditures	453,427.89	850,131.90	$ 957,499.00	$ (107,367.10)
Receipts Over (Under) Expenditures	552.27	(174,217.90)		
Unencumbered Cash, Beginning	341,221.62	341,773.89		
Unencumbered Cash, Ending	$ 341,773.89	$ 167,555.99		

UNIFIED SCHOOL DISTRICT NO. 254, MEDICINE LODGE, KANSAS
BILINGUAL EDUCATION FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Operating Transfers:				
From Supplemental General	$ 5,000.00	$ 5,000.00	$ 10,000.00	$ (5,000.00)
Total Receipts	5,000.00	5,000.00	$ 10,000.00	$ (5,000.00)
Expenditures				
Instruction:				
Salaries	5,168.02	5,670.56	5,323.00	347.56
Employee Benefits	387.31	805.67	399.00	406.67
Other	0.00	0.00	6,953.00	(6,953.00)
Total Expenditures	5,555.33	6,476.23	$ 12,675.00	$ (6,198.77)
Receipts Over (Under) Expenditures	(555.33)	(1,476.23)		
Unencumbered Cash, Beginning	3,230.78	2,675.45		
Unencumbered Cash, Ending	$ 2,675.45	$ 1,199.22		

UNIFIED SCHOOL DISTRICT NO. 254, MEDICINE LODGE, KANSAS
CAPITAL OUTLAY FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Receipts:				
Ad Valorem Property Tax	$ 466,522.36	$ 491,763.49	$ 430,703.00	$ 61,060.49
Delinquent Tax	9,909.83	11,284.32	7,313.00	3,971.32
Motor Veh./16-20M Veh. Tax	35,912.25	34,169.63	35,805.00	(1,635.37)
Recreational Vehicle Tax	497.35	433.02	410.00	23.02
Commercial Vehicle Tax	2,452.86	2,593.48	2,137.00	456.48
Local Sources:				
Interest on Idle Funds	3,120.09	16,780.19	3,500.00	13,280.19
Other Receipts from Local Sources	40,014.86	154,619.49	40,000.00	114,619.49
Total Receipts	558,429.60	711,643.62	$ 519,868.00	$ 191,775.62
Expenditures				
Instruction:				
Supplies	4,057.95	4,027.69	10,000.00	(5,972.31)
Operations & Maintenance:				
Salaries	231,780.44	233,360.19	238,733.00	(5,372.81)
Employee Benefits	60,153.43	64,752.79	61,959.00	2,793.79
Purchased Property Services	220,933.67	54,610.06	230,000.00	(175,389.94)
Property (Equip & Furn)	2,814.28	0.00	10,000.00	(10,000.00)
Transportation:				
Property (Equip & Buses)	0.00	18,150.00	95,551.00	(77,401.00)
Facility Acquis. & Constr. Services:				
Land Improvement	4,000.00	0.00	10,000.00	(10,000.00)
Building Improvements	353,538.05	5,592.00	0.00	5,592.00
Total Expenditures	877,277.82	380,492.73	$ 656,243.00	$ (275,750.27)
Receipts Over (Under) Expenditures	(318,848.22)	331,150.89		
Unencumbered Cash, Beginning	455,223.16	136,374.94		
Unencumbered Cash, Ending	$ 136,374.94	$ 467,525.83		

UNIFIED SCHOOL DISTRICT NO. 254, MEDICINE LODGE, KANSAS
DRIVER TRAINING FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
State Aid:				
State Safety Aid	$ 8,174.00	$ 1,820.00	$ 4,725.00	$ (2,905.00)
Total Receipts	8,174.00	1,820.00	$ 4,725.00	$ (2,905.00)
Expenditures				
Instruction:				
Salaries	2,741.09	4,262.23	2,823.00	1,439.23
Employee Benefits	207.36	316.28	214.00	102.28
Other	0.00	0.00	11,316.00	(11,316.00)
Operations & Maintenance:				
Other	2,137.98	0.00	0.00	0.00
Vehicle Operations, Maint. Services:				
Other Purchased Services	877.00	403.60	1,000.00	(596.40)
Motor Fuel	279.71	391.05	1,200.00	(808.95)
Other	174.29	237.65	200.00	37.65
Total Expenditures	6,417.43	5,610.81	$ 16,753.00	$ (11,142.19)
Receipts Over (Under) Expenditures	1,756.57	(3,790.81)		
Unencumbered Cash, Beginning	10,271.91	12,028.48		
Unencumbered Cash, Ending	$ 12,028.48	$ 8,237.67		

UNIFIED SCHOOL DISTRICT NO. 254, MEDICINE LODGE, KANSAS
FOOD SERVICE FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Local Sources:				
Food Sales	$ 17,306.45	$ 82,794.85	$ 145,988.00	$ (63,193.15)
Miscellaneous	1,469.19	3,664.20	1,500.00	2,164.20
State Aid:				
State Food Assistance	2,281.72	2,272.44	2,300.00	(27.56)
Federal Aid:				
Child Nutrition Program	341,290.64	170,080.15	176,578.00	(6,497.85)
Other Federal Aid	14,039.63	37,078.85	15,000.00	22,078.85
Operating Transfers:				
From Supplemental General	0.00	100,000.00	50,000.00	50,000.00
Total Receipts	376,387.63	395,890.49	$ 391,366.00	$ 4,524.49
Expenditures				
Operations & Maintenance:				
Other	1,393.10	947.70	2,000.00	(1,052.30)
Food Service Operation:				
Salaries	144,969.49	132,901.22	149,318.00	(16,416.78)
Employee Benefits	36,225.78	30,583.11	37,314.00	(6,730.89)
Other Purchased Services	1,379.80	0.00	1,500.00	(1,500.00)
Food & Supplies	170,430.04	148,838.54	212,000.00	(63,161.46)
Property (Equip & Furn)	0.00	40,170.00	0.00	40,170.00
Other	10,206.00	26,706.84	98,305.00	(71,598.16)
Total Expenditures	364,604.21	380,147.41	$ 500,437.00	$ (120,289.59)
Receipts Over (Under) Expenditures	11,783.42	15,743.08		
Unencumbered Cash, Beginning	97,287.57	109,070.99		
Unencumbered Cash, Ending	$ 109,070.99	$ 124,814.07		

UNIFIED SCHOOL DISTRICT NO. 254, MEDICINE LODGE, KANSAS
PROFESSIONAL DEVELOPMENT FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
State Aid:				
Professional Development Aid	$ 0.00	$ 4,370.00	$ 7,024.00	$ (2,654.00)
Total Receipts	0.00	4,370.00	$ 7,024.00	$ (2,654.00)
Expenditures				
Instructional Support Staff:				
Salaries	8,665.79	9,253.10	8,926.00	327.10
Employee Benefits	668.48	703.44	688.00	15.44
Other Purchased Services	7,187.75	6,375.39	7,500.00	(1,124.61)
Supplies	406.70	926.20	425.00	501.20
Other	4,815.67	1,350.30	0.00	1,350.30
Central Services:				
Purchased Professional Services	8,611.51	8,728.17	30,261.00	(21,532.83)
Total Expenditures	30,355.90	27,336.60	$ 47,800.00	$ (20,463.40)
Receipts Over (Under) Expenditures	(30,355.90)	(22,966.60)		
Unencumbered Cash, Beginning	71,259.10	40,903.20		
Unencumbered Cash, Ending	$ 40,903.20	$ 17,936.60		

UNIFIED SCHOOL DISTRICT NO. 254, MEDICINE LODGE, KANSAS
SUMMER SCHOOL FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Operating Transfers:				
From General	$ 17,500.00	$ 15,000.00	$ 0.00	$ 15,000.00
From Supplemental General	0.00	0.00	10,365.00	(10,365.00)
Total Receipts	17,500.00	15,000.00	$ 10,365.00	$ 4,635.00
Expenditures				
Instruction:				
Salaries	13,310.71	13,748.13	13,710.00	38.13
Employee Benefits	1,035.96	1,058.24	1,067.00	(8.76)
Supplies	0.00	68.71	0.00	68.71
Other Support Services:				
Salaries	1,778.65	1,897.82	1,832.00	65.82
Employee Benefits	331.77	155.86	341.00	(185.14)
Total Expenditures	16,457.09	16,928.76	$ 16,950.00	$ (21.24)
Receipts Over (Under) Expenditures	1,042.91	(1,928.76)		
Unencumbered Cash, Beginning	5,542.49	6,585.40		
Unencumbered Cash, Ending	$ 6,585.40	$ 4,656.64		

UNIFIED SCHOOL DISTRICT NO. 254, MEDICINE LODGE, KANSAS
SPECIAL EDUCATION FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Federal Aid:				
Other Federal Grants Thru State	$ 31,498.00	$ 0.00	$ 10,000.00	$ (10,000.00)
Operating Transfers:				
From General	619,169.00	745,866.38	768,224.00	(22,357.62)
From Supplemental General	294,825.00	306,994.62	300,000.00	6,994.62
Total Receipts	945,492.00	1,052,861.00	$ 1,078,224.00	$ (25,363.00)
Expenditures				
Instruction:				
Salaries	0.00	16,391.74	0.00	16,391.74
Employee Benefits	0.00	1,267.70	0.00	1,267.70
Other Purchased Services				
Assessments	339,495.96	380,006.00	375,000.00	5,006.00
Flow-thru	554,293.00	571,385.00	650,000.00	(78,615.00)
Other	31,498.00	0.00	35,000.00	(35,000.00)
Supplies	1,162.63	1,585.98	1,500.00	85.98
Other	10,567.94	9,620.00	223,146.00	(213,526.00)
Vehicle Operating Services:				
Salaries	3,754.94	12,173.31	19,000.00	(6,826.69)
Employee Benefits	272.10	1,072.38	2,530.00	(1,457.62)
Other Purchased Services	201.15	673.00	5,000.00	(4,327.00)
Supplies	2,297.90	4,079.79	2,500.00	1,579.79
Other	0.00	77.00	12,500.00	(12,423.00)
Total Expenditures	943,543.62	998,331.90	$ 1,326,176.00	$ (327,844.10)
Receipts Over (Under) Expenditures	1,948.38	54,529.10		
Unencumbered Cash, Beginning	331,004.00	332,952.38		
Unencumbered Cash, Ending	$ 332,952.38	$ 387,481.48		

UNIFIED SCHOOL DISTRICT NO. 254, MEDICINE LODGE, KANSAS
CAREER & POSTSECONDARY EDUCATION FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Local Sources				
Other Receipts from Local Sources	$ 4,227.14	$ 0.00	$ 5,000.00	$ (5,000.00)
State Aid:				
CTE Transportation State Aid	0.00	3,100.00	0.00	3,100.00
Operating Transfers:				
From Supplemental General	120,000.00	175,000.00	120,000.00	55,000.00
Total Receipts	124,227.14	178,100.00	$ 125,000.00	$ 53,100.00
Expenditures				
Instruction:				
Salaries	123,943.55	128,285.75	127,662.00	623.75
Employee Benefits	28,226.90	28,516.85	29,075.00	(558.15)
Other Purchased Services	0.00	3,990.21	0.00	3,990.21
Supplies	6,553.58	8,212.22	8,000.00	212.22
Other	1,890.41	573.71	126,167.00	(125,593.29)
Instructional Support Staff:				
Other Purchased Services	0.00	1,805.30	0.00	1,805.30
Property (Equip & Furn)	1,090.15	274.36	2,000.00	(1,725.64)
Operations & Maintenance:				
Purchased Property Services	224.20	30.84	1,000.00	(969.16)
Property (Equip & Furn)	898.91	306.48	1,000.00	(693.52)
Vehicle Operating Services:				
Salaries	3,529.48	4,381.64	3,635.00	746.64
Employee Benefits	255.80	339.38	264.00	75.38
Supplies	689.22	906.73	710.00	196.73
Other	127.58	356.05	250.00	106.05
Total Expenditures	167,429.78	177,979.52	$ 299,763.00	$ (121,783.48)
Receipts Over (Under) Expenditures	(43,202.64)	120.48		
Unencumbered Cash, Beginning	217,965.62	174,762.98		
Unencumbered Cash, Ending	$ 174,762.98	$ 174,883.46		

UNIFIED SCHOOL DISTRICT NO. 254, MEDICINE LODGE, KANSAS
GIFTS AND GRANTS FUND
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

	2022	2023
Receipts		
Local Sources:		
Grants & Donations	$ 33,685.00	$ 81,749.96
Total Receipts	33,685.00	81,749.96
Expenditures		
Instruction:		
Other	11,244.62	66,639.07
Total Expenditures	11,244.62	66,639.07
Receipts Over (Under) Expenditures	22,440.38	15,110.89
Unencumbered Cash, Beginning	22,632.35	45,072.73
Unencumbered Cash, Ending	$ 45,072.73	$ 60,183.62

UNIFIED SCHOOL DISTRICT NO. 254, MEDICINE LODGE, KANSAS
KPERS SPECIAL RETIREMENT FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
State Aid:				
KPERS Aid	$ 518,981.74	$ 509,435.37	$ 596,829.00	$ (87,393.63)
Total Receipts	518,981.74	509,435.37	$ 596,829.00	$ (87,393.63)
Expenditures				
Instruction:				
Employee Benefits	336,972.31	345,233.28	398,661.00	(53,427.72)
Student Support Services:				
Employee Benefits	27,729.74	26,612.80	31,124.00	(4,511.20)
Instructional Support Staff:				
Employee Benefits	13,613.14	3,795.93	15,874.00	(12,078.07)
General Administration:				
Employee Benefits	14,422.82	15,138.73	16,189.00	(1,050.27)
School Administration:				
Employee Benefits	43,628.57	37,081.58	40,576.00	(3,494.42)
Central Services:				
Employee Benefits	10,577.99	10,613.71	11,873.00	(1,259.29)
Operations & Maintenance:				
Employee Benefits	31,833.89	32,500.03	35,731.00	(3,230.97)
Student Transportation Services:				
Employee Benefits	20,809.26	20,637.51	24,766.00	(4,128.49)
Other Support Services:				
Employee Benefits	0.00	0.00	267.00	(267.00)
Food Service:				
Employee Benefits	19,394.02	17,821.80	21,768.00	(3,946.20)
Total Expenditures	518,981.74	509,435.37	$ 596,829.00	$ (87,393.63)
Receipts Over (Under) Expenditures	0.00	0.00		
Unencumbered Cash, Beginning	0.00	0.00		
Unencumbered Cash, Ending	$ 0.00	$ 0.00		

UNIFIED SCHOOL DISTRICT NO. 254, MEDICINE LODGE, KANSAS
CONTINGENCY RESERVE FUND
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

	2022	2023
Receipts		
Operating Transfers:		
From General	$ 0.00	$ 138,883.98
Total Receipts	0.00	138,883.98
Expenditures		
Operations & Maintenance:		
Purchased Property Services	206,515.00	0.00
Total Expenditures	206,515.00	0.00
Receipts Over (Under) Expenditures	(206,515.00)	138,883.98
Unencumbered Cash, Beginning	336,835.54	141,878.15
Prior Year Cancelled Encumbrances	11,557.61	0.00
Unencumbered Cash, Ending	$ 141,878.15	$ 280,762.13

UNIFIED SCHOOL DISTRICT NO. 254, MEDICINE LODGE, KANSAS
TEXTBOOK RENTAL FUND
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

	2022	2023
Receipts		
Local Sources:		
Rental Fees & Books	$ 44,413.19	$ 46,229.37
Total Receipts	44,413.19	46,229.37
Expenditures		
Instruction:		
Supplies	89,450.98	51,744.55
Total Expenditures	89,450.98	51,744.55
Receipts Over (Under) Expenditures	(45,037.79)	(5,515.18)
Unencumbered Cash, Beginning	173,276.05	128,238.26
Unencumbered Cash, Ending	$ 128,238.26	$ 122,723.08

UNIFIED SCHOOL DISTRICT NO. 254, MEDICINE LODGE, KANSAS
RECREATION COMMISSION FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Receipts:				
Ad Valorem Property Tax	$ 96,031.45	$ 104,898.26	$ 91,901.00	$ 12,997.26
Delinquent Tax	2,120.87	2,400.72	1,503.00	897.72
Motor Veh./16-20M Veh. Tax	7,676.55	7,176.59	7,549.00	(372.41)
Recreational Vehicle Tax	106.30	90.70	87.00	3.70
Commercial Vehicle Tax	524.38	535.12	451.00	84.12
Local Sources:				
Other Receipts from Local Sources	0.00	0.00	13,000.00	(13,000.00)
Total Receipts	106,459.55	115,101.39	$ 114,491.00	$ 610.39
Expenditures				
Community Service Operations	107,780.70	114,000.00	114,000.00	0.00
Total Expenditures	107,780.70	114,000.00	$ 114,000.00	$ 0.00
Receipts Over (Under) Expenditures	(1,321.15)	1,101.39		
Unencumbered Cash, Beginning	1,321.15	0.00		
Unencumbered Cash, Ending	$ 0.00	$ 1,101.39		

UNIFIED SCHOOL DISTRICT NO. 254, MEDICINE LODGE, KANSAS
TITLE I FUND
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

	2022	2023
Receipts		
Federal Aid:		
Other Federal Grants Thru State	$ 102,868.00	$ 100,600.00
Total Receipts	102,868.00	100,600.00
Expenditures		
Instruction:		
Salaries	88,422.55	86,889.83
Employee Benefits	14,445.45	13,710.17
Total Expenditures	102,868.00	100,600.00
Receipts Over (Under) Expenditures	0.00	0.00
Unencumbered Cash, Beginning	0.00	0.00
Unencumbered Cash, Ending	$ 0.00	$ 0.00

UNIFIED SCHOOL DISTRICT NO. 254, MEDICINE LODGE, KANSAS
TITLE II-A FUND
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

	2022	2023
Receipts		
Federal Aid:		
Other Federal Grants Thru State	$ 21,801.00	$ 21,426.00
Total Receipts	21,801.00	21,426.00
Expenditures		
Instruction:		
Salaries	18,022.90	17,389.07
Employee Benefits	3,778.10	4,036.93
Total Expenditures	21,801.00	21,426.00
Receipts Over (Under) Expenditures	0.00	0.00
Unencumbered Cash, Beginning	0.00	0.00
Unencumbered Cash, Ending	$ 0.00	$ 0.00

UNIFIED SCHOOL DISTRICT NO. 254, MEDICINE LODGE, KANSAS
TITLE IV FUND
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

	2022	2023
Receipts		
Federal Aid:		
Other Federal Grants Thru State	$ 14,904.00	$ 15,110.00
Total Receipts	14,904.00	15,110.00
Expenditures		
Instruction:		
Salaries	11,253.79	11,730.08
Employee Benefits	3,650.21	3,379.92
Total Expenditures	14,904.00	15,110.00
Receipts Over (Under) Expenditures	0.00	0.00
Unencumbered Cash, Beginning	0.00	0.00
Unencumbered Cash, Ending	$ 0.00	$ 0.00

UNIFIED SCHOOL DISTRICT NO. 254, MEDICINE LODGE, KANSAS
REAP PY GRANT FUND
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

	2022	2023
Receipts		
Federal Aid:		
US Department of Education	$ 0.00	$ 9,655.50
Total Receipts	0.00	9,655.50
Expenditures		
Instruction:		
Property (Equip & Furn)	0.00	9,655.50
Total Expenditures	0.00	9,655.50
Receipts Over (Under) Expenditures	0.00	0.00
Unencumbered Cash, Beginning	0.00	0.00
Unencumbered Cash, Ending	$ 0.00	$ 0.00

UNIFIED SCHOOL DISTRICT NO. 254, MEDICINE LODGE, KANSAS
REAP CY GRANT FUND
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

	2022	2023
Receipts		
Federal Aid:		
US Department of Education	$ 15,949.50	$ 2,985.45
Total Receipts	15,949.50	2,985.45
Expenditures		
Instruction:		
Property (Equip & Furn)	15,949.50	2,985.45
Total Expenditures	15,949.50	2,985.45
Receipts Over (Under) Expenditures	0.00	0.00
Unencumbered Cash, Beginning	0.00	0.00
Unencumbered Cash, Ending	$ 0.00	$ 0.00

UNIFIED SCHOOL DISTRICT NO. 254, MEDICINE LODGE, KANSAS
CARL PERKINS FUND
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

	2022	2023
Receipts		
Local Sources:		
Other Receipts from Local Sources	$ 3,227.04	$ 0.00
Federal Aid:		
Other Federal Grants Thru State	10,000.00	2,890.38
Total Receipts	13,227.04	2,890.38
Expenditures		
Instruction:		
Other	12,867.04	2,890.38
Instructional Support Staff:		
Other Purchased Services	360.00	0.00
Total Expenditures	13,227.04	2,890.38
Receipts Over (Under) Expenditures	0.00	0.00
Unencumbered Cash, Beginning	0.00	0.00
Unencumbered Cash, Ending	$ 0.00	$ 0.00

UNIFIED SCHOOL DISTRICT NO. 254, MEDICINE LODGE, KANSAS
ESSER II GRANT FUND
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

	2022	2023
Receipts		
Federal Aid:		
Other Federal Grants Thru State	$ 202,384.00	$ 130,144.00
Total Receipts	202,384.00	130,144.00
Expenditures		
Instruction:		
Salaries	144,435.66	86,547.08
Employee Benefits	18,718.98	14,224.65
Supplies	6,617.01	100.00
Other	24,000.00	0.00
Instructional Support Staff:		
Purchased Professional Services	0.00	1,120.78
Purchased Property Services	7,644.00	0.00
Other Purchased Services	5,000.00	0.00
Supplies	4,012.58	0.00
Operations & Maintenance:		
Purchased Property Services	0.00	32,400.00
Total Expenditures	210,428.23	134,392.51
Receipts Over (Under) Expenditures	(8,044.23)	(4,248.51)
Unencumbered Cash, Beginning	(1,855.26)	(9,899.49)
Unencumbered Cash, Ending (See Note 3)	$ (9,899.49)	$ (14,148.00)

UNIFIED SCHOOL DISTRICT NO. 254, MEDICINE LODGE, KANSAS
ESSER III GRANT FUND
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

	2022	2023
Receipts		
Federal Aid:		
Other Federal Grants Thru State	$ 0.00	$ 87,914.00
Total Receipts	0.00	87,914.00
Expenditures		
Instruction:		
Supplies	0.00	110,259.26
Instructional Support Staff:		
Purchased Professional Services	0.00	1,907.40
Supplies	0.00	31,746.34
Total Expenditures	0.00	143,913.00
Receipts Over (Under) Expenditures	0.00	(55,999.00)
Unencumbered Cash, Beginning	0.00	0.00
Unencumbered Cash, Ending (See Note 3)	$ 0.00	$ (55,999.00)

UNIFIED SCHOOL DISTRICT NO. 254, MEDICINE LODGE, KANSAS
FEMA GRANT FUND
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

	2022	2023
Receipts		
Federal Aid:		
FEMA Grant	$ 479,550.00	$ 0.00
Total Receipts	479,550.00	0.00
Expenditures		
None	0.00	0.00
Total Expenditures	0.00	0.00
Receipts Over (Under) Expenditures	479,550.00	0.00
Unencumbered Cash, Beginning	(479,550.00)	0.00
Unencumbered Cash, Ending	$ 0.00	$ 0.00

UNIFIED SCHOOL DISTRICT NO. 254, MEDICINE LODGE, KANSAS
ELC GRANT FUND
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

	2022	2023
Receipts		
Local Sources:		
Other Receipts from Local Sources	$ 0.00	$ 0.28
Federal Aid:		
Other Federal Grants Thru State	9,775.00	9,807.00
Total Receipts	9,775.00	9,807.28
Expenditures		
Student Support Services:		
Salaries	15,709.40	0.00
Employee Benefits	1,219.10	0.00
Supplies	2,653.78	0.00
Total Expenditures	19,582.28	0.00
Receipts Over (Under) Expenditures	(9,807.28)	9,807.28
Unencumbered Cash, Beginning	0.00	(9,807.28)
Unencumbered Cash, Ending	$ (9,807.28)	$ 0.00

UNIFIED SCHOOL DISTRICT NO. 254, MEDICINE LODGE, KANSAS
SCHOLARSHIP FUND
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

	2022	2023
Receipts		
Local Sources:		
Interest on Idle Funds	$ 1,489.44	$ 860.47
Donations	12,630.00	6,840.00
Total Receipts	14,119.44	7,700.47
Expenditures		
Scholarships	6,762.71	17,193.34
Total Expenditures	6,762.71	17,193.34
Receipts Over (Under) Expenditures	7,356.73	(9,492.87)
Unencumbered Cash, Beginning	109,462.84	116,819.57
Unencumbered Cash, Ending	$ 116,819.57	$ 107,326.70

UNIFIED SCHOOL DISTRICT NO. 254, MEDICINE LODGE, KANSAS
AGENCY FUNDS
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended June 30, 2023

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
High School/Junior High:				
Class of 2019	$ 600.00	$ 0.00	$ 261.66	$ 338.34
Class of 2021	546.09	0.00	546.09	0.00
Class of 2023	1,975.28	4,270.81	6,246.09	0.00
Class of 2024	2,144.54	5,594.70	4,503.39	3,235.85
Class of 2025	1,450.00	0.00	47.30	1,402.70
Class of 2026	0.00	643.88	135.26	508.62
American Field Service	4,873.50	8,708.67	7,144.98	6,437.19
Cheerleaders	11,832.47	20,346.91	21,494.03	10,685.35
Band	5,686.83	0.00	2,516.84	3,169.99
Drama Club	4,796.70	6,389.34	5,649.73	5,536.31
FFA	8,547.07	49,045.21	30,276.24	27,316.04
M Club	906.60	419.18	114.44	1,211.34
National Honor Society	2,490.85	11,715.73	6,268.11	7,938.47
Pep Club	1,234.35	8,869.51	8,854.02	1,249.84
Golf	804.07	2,387.88	2,781.31	410.64
Science Club	4,850.48	340.23	1,176.06	4,014.65
Softball	3,563.57	4,552.30	7,619.65	496.22
Student Council	9,191.03	16,337.42	18,959.81	6,568.64
Recycle	98.68	0.00	0.00	98.68
Snack Shack	140.60	0.00	24.99	115.61
Future Educators of America	457.32	351.75	264.66	544.41
Make a Difference Grant	25.00	0.00	0.00	25.00
Campout	1,289.15	500.00	813.71	975.44
Youth for Christ	228.71	42.00	18.00	252.71
Student Love	8,457.02	14,388.50	7,423.18	15,422.34
Art	613.04	4,624.77	1,712.81	3,525.00
T2C	15.00	0.00	0.00	15.00
Alfalfa Electr Youth Tour	100.00	100.00	0.00	200.00
Boys Basketball	431.68	1,370.22	941.25	860.65
Weight Room	3,498.86	1,749.11	2,350.39	2,897.58
Student Ambassadors	38.29	600.00	301.43	336.86
DIY Class	376.23	20.33	26.52	370.04
Cross Country	0.00	889.00	0.00	889.00
Bleacher Wood Projects	11,943.93	1,625.67	502.25	13,067.35
Faculty	1,127.25	1,470.00	1,703.70	893.55
Total High School/Junior High	94,334.19	167,353.12	140,677.90	121,009.41

UNIFIED SCHOOL DISTRICT NO. 254, MEDICINE LODGE, KANSAS
AGENCY FUNDS
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended June 30, 2023

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Elementary School:				
Student Council	574.66	682.51	777.73	479.44
Student Love	4,735.30	2,807.75	3,210.74	4,332.31
Faculty	660.22	3,154.32	2,755.14	1,059.40
Field Trip	0.00	5,020.01	4,407.67	612.34
Total Elementary School	5,970.18	11,664.59	11,151.28	6,483.49
Total Agency Funds	$ 100,304.37	$ 179,017.71	$ 151,829.18	$ 127,492.90

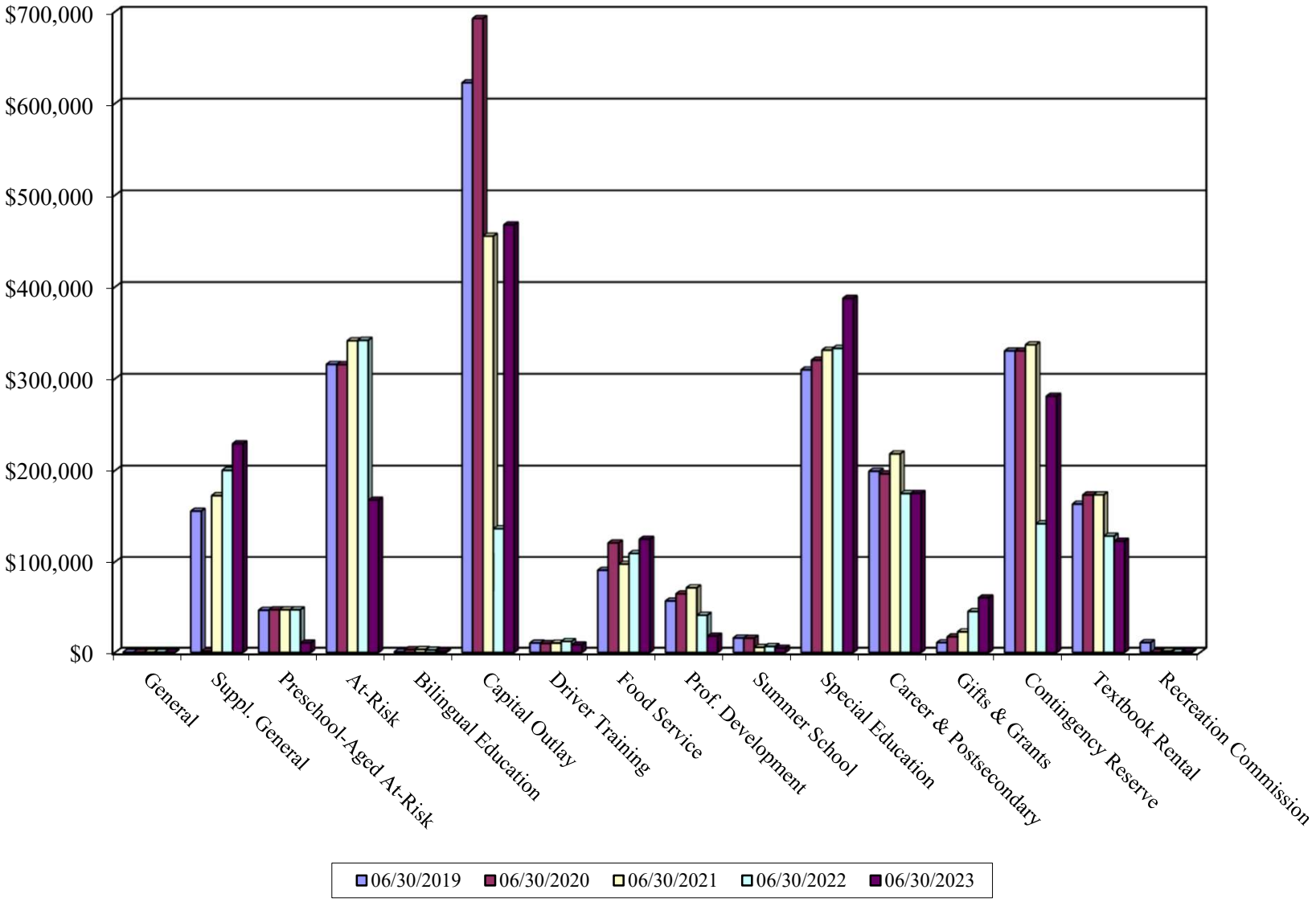
UNIFIED SCHOOL DISTRICT NO. 254, MEDICINE LODGE, KANSAS
DISTRICT ACTIVITY FUNDS
Schedule of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended June 30, 2023

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts
High School/Junior High:			
Food Service	$ 0.00	$ 0.00	$ 33,798.98
Textbook Rental	0.00	0.00	8,363.51
Towels	0.00	0.00	7,682.00
Art	0.00	0.00	29.50
Science	0.00	0.00	87.00
Wood Shop	0.00	0.00	9,529.50
Yearbook	0.00	0.00	3,373.49
Computer Technology	0.00	0.00	2,035.00
Metal & Voc Ag Shop	0.00	0.00	120.22
Xplorations/Tech	0.00	0.00	2,698.36
Athletics	2,761.69	0.00	53,057.26
Sales Tax	0.00	0.00	7,305.38
Total High School/Junior High	2,761.69	0.00	128,080.20
Elementary School:			
Food Service	0.00	0.00	40,310.46
Book Rental	0.00	0.00	5,848.00
Library	0.00	0.00	315.84
Yearbook	0.00	0.00	290.80
Miscellaneous	0.00	0.00	2,280.15
Total Elementary School	0.00	0.00	49,045.25
Total District Activity Funds	$ 2,761.69	$ 0.00	$ 177,125.45

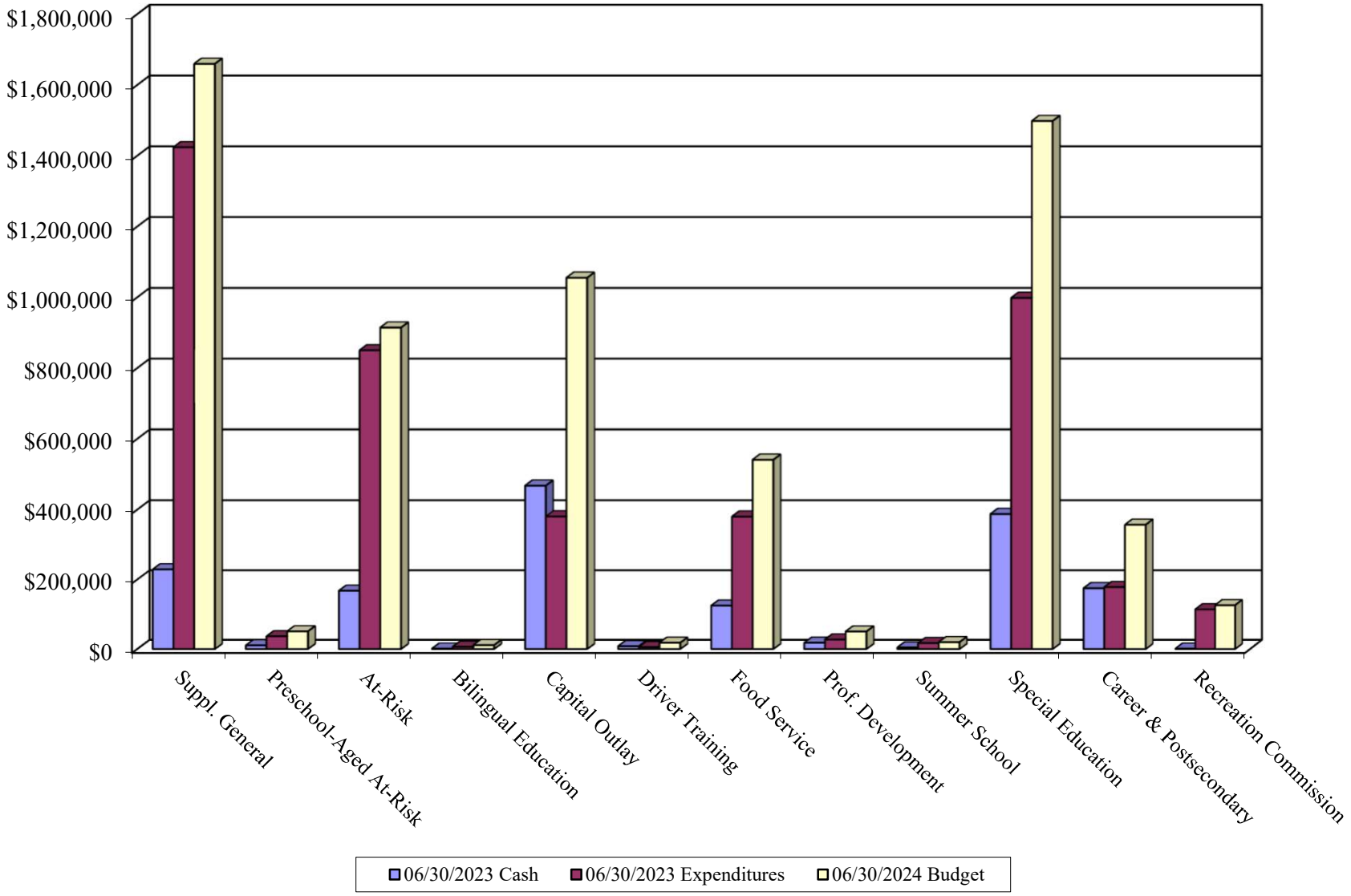
Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
$ 33,798.98	$ 0.00	$ 0.00	$ 0.00
8,363.51	0.00	0.00	0.00
7,682.00	0.00	0.00	0.00
29.50	0.00	0.00	0.00
87.00	0.00	0.00	0.00
9,529.50	0.00	0.00	0.00
3,373.49	0.00	0.00	0.00
2,035.00	0.00	0.00	0.00
120.22	0.00	0.00	0.00
2,698.36	0.00	0.00	0.00
50,885.34	4,933.61	0.00	4,933.61
7,305.38	0.00	0.00	0.00
125,908.28	4,933.61	0.00	4,933.61
40,310.46	0.00	0.00	0.00
5,848.00	0.00	0.00	0.00
315.84	0.00	0.00	0.00
290.80	0.00	0.00	0.00
2,280.15	0.00	0.00	0.00
49,045.25	0.00	0.00	0.00
$ 174,953.53	$ 4,933.61	$ 0.00	$ 4,933.61

SUPPLEMENTARY INFORMATION

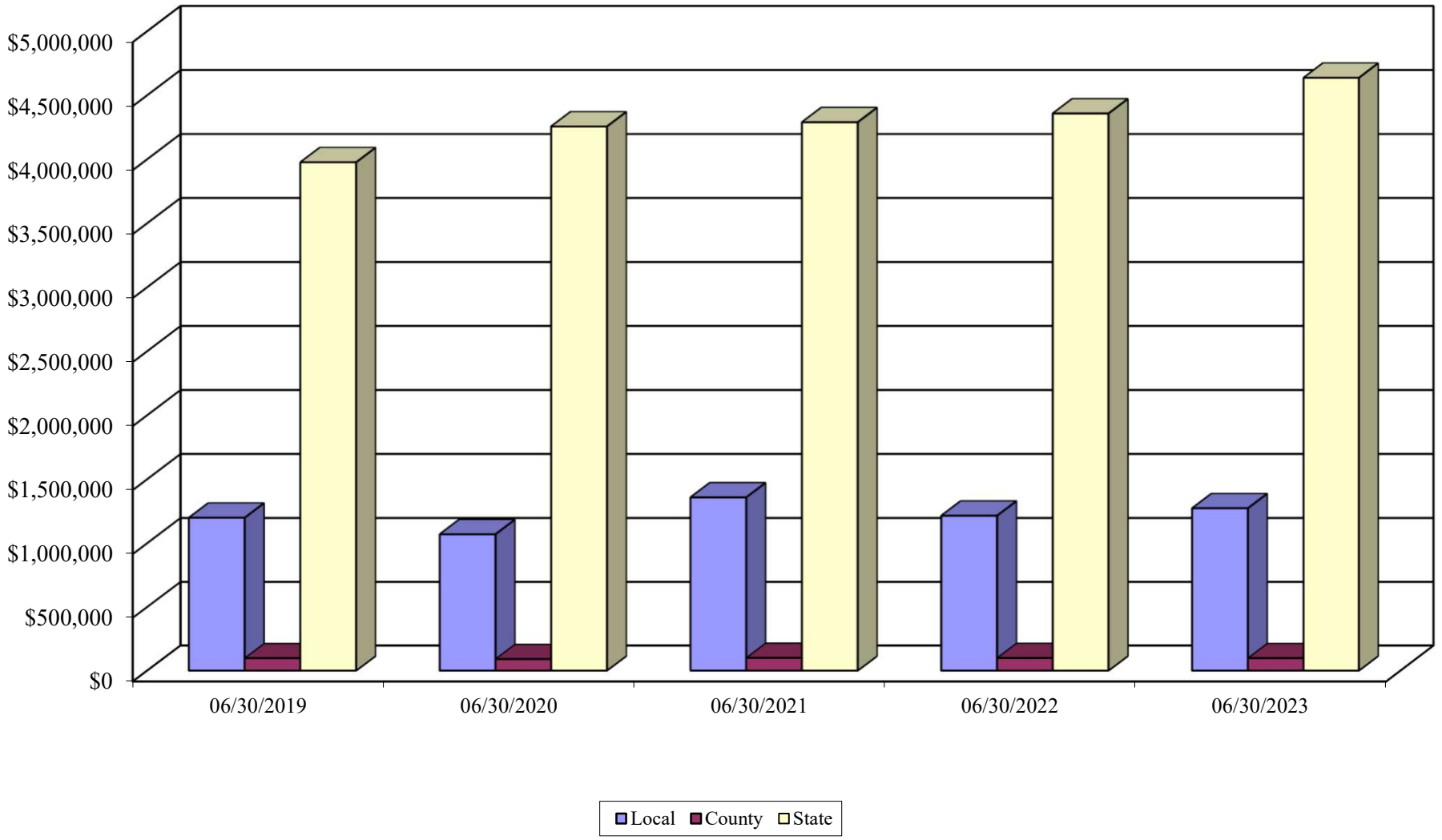
Unified School District No. 254
Medicine Lodge, Kansas
Unencumbered Cash Balances - Selected Funds



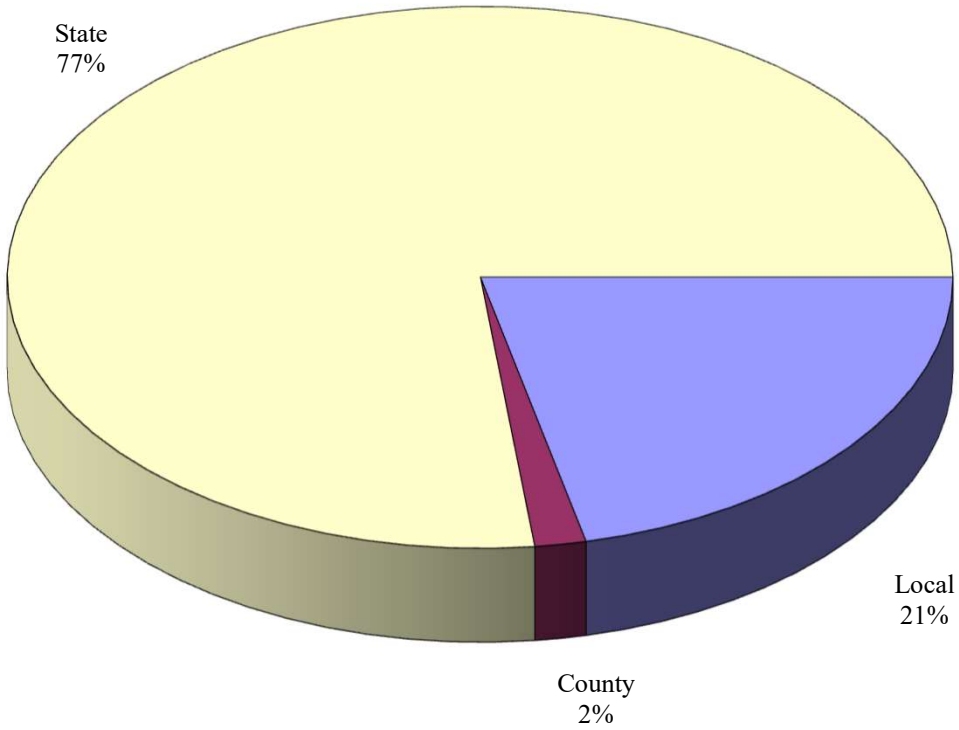
Unified School District No. 254
Medicine Lodge, Kansas
Unencumbered Cash Compared to Expenditures - Selected Funds



Unified School District No. 254
Medicine Lodge, Kansas
General & Supplemental General Fund Receipts

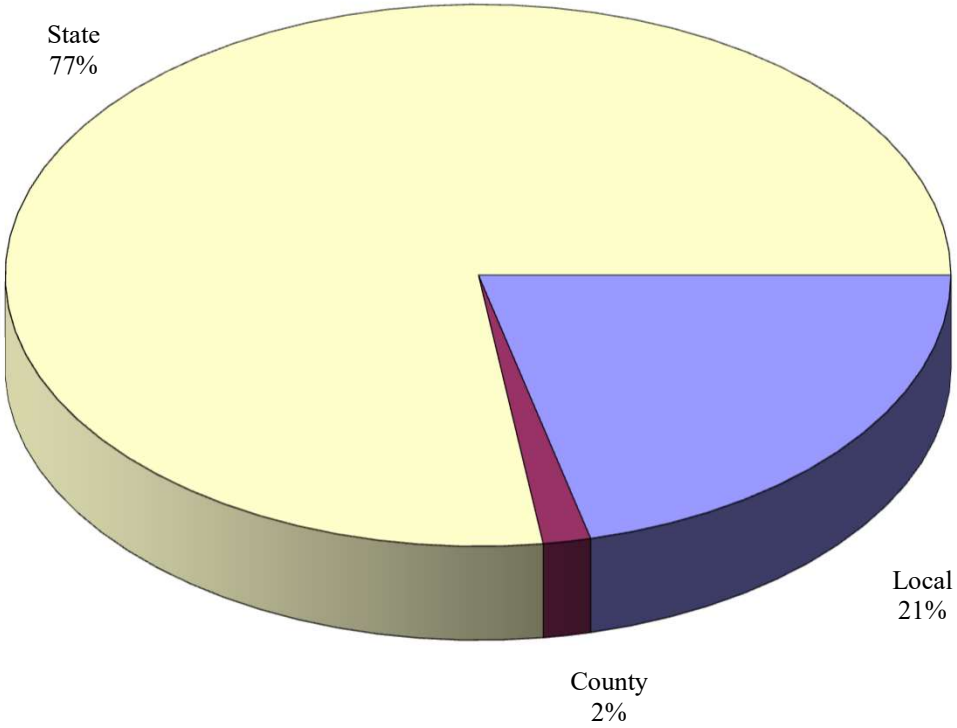


Unified School District No. 254
Medicine Lodge, Kansas
General & Supplemental General Fund Receipts



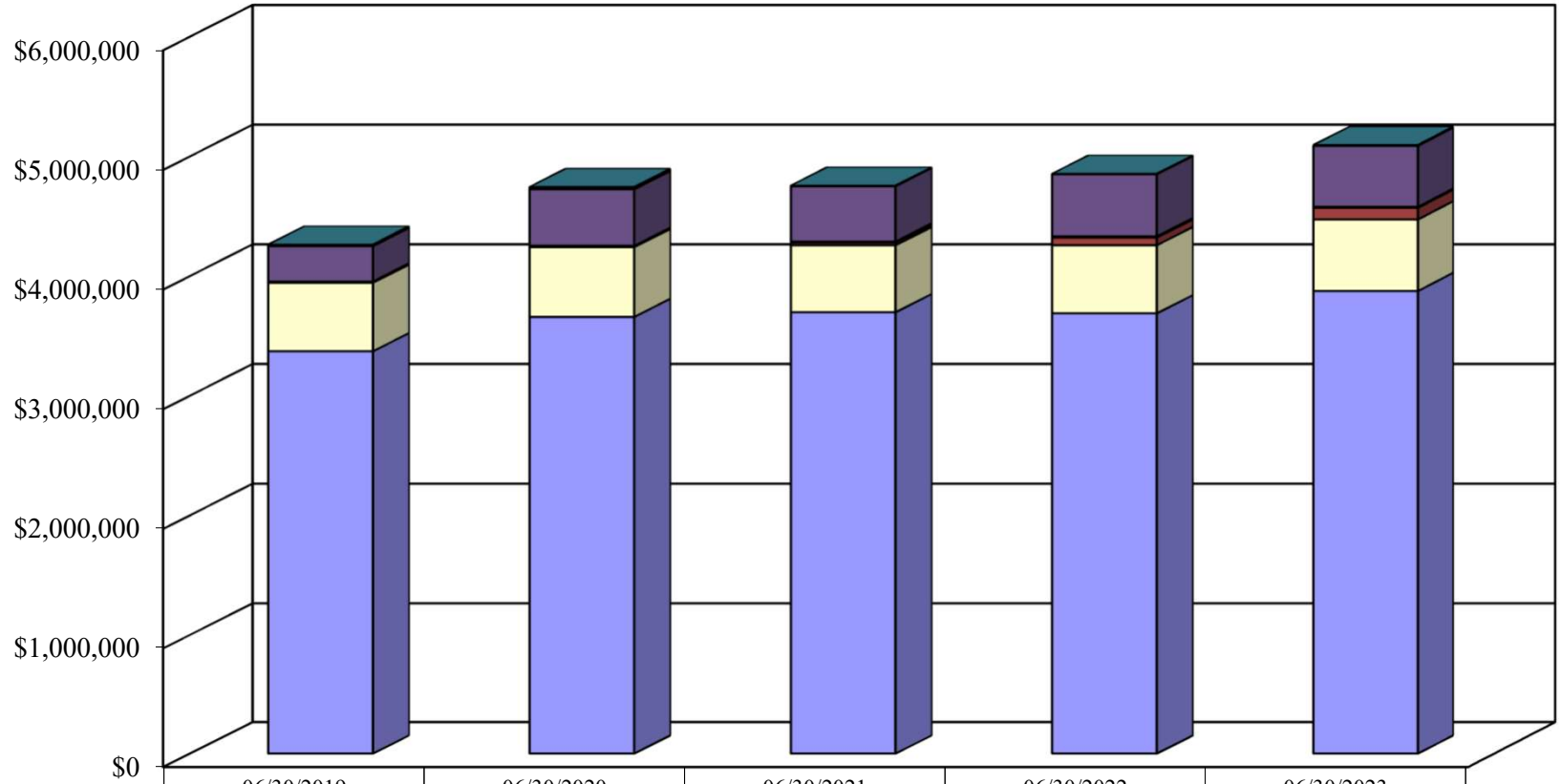
06/30/2022

Unified School District No. 254
Medicine Lodge, Kansas
General & Supplemental General Fund Receipts



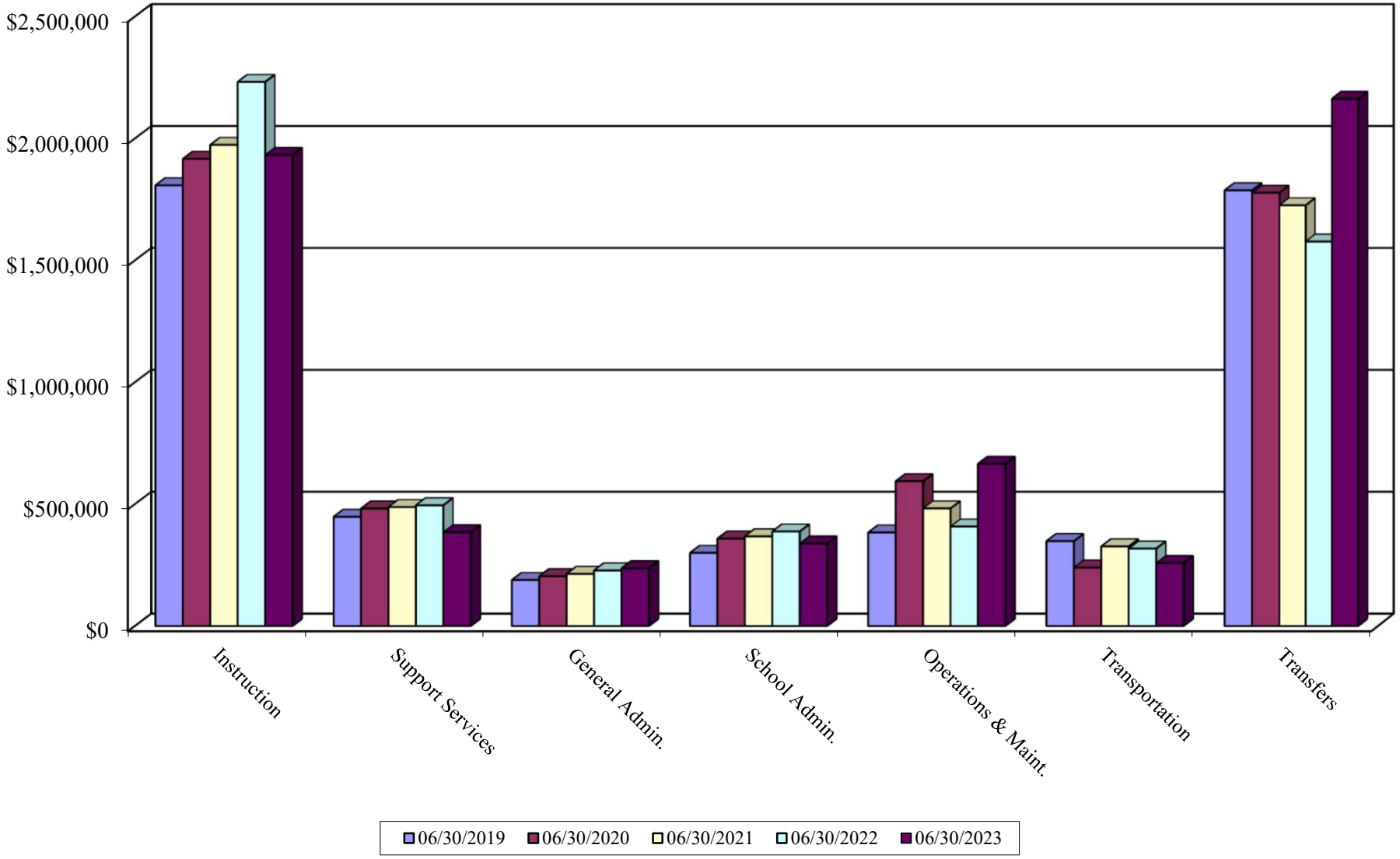
06/30/2023

Unified School District No. 254
Medicine Lodge, Kansas
State Aid

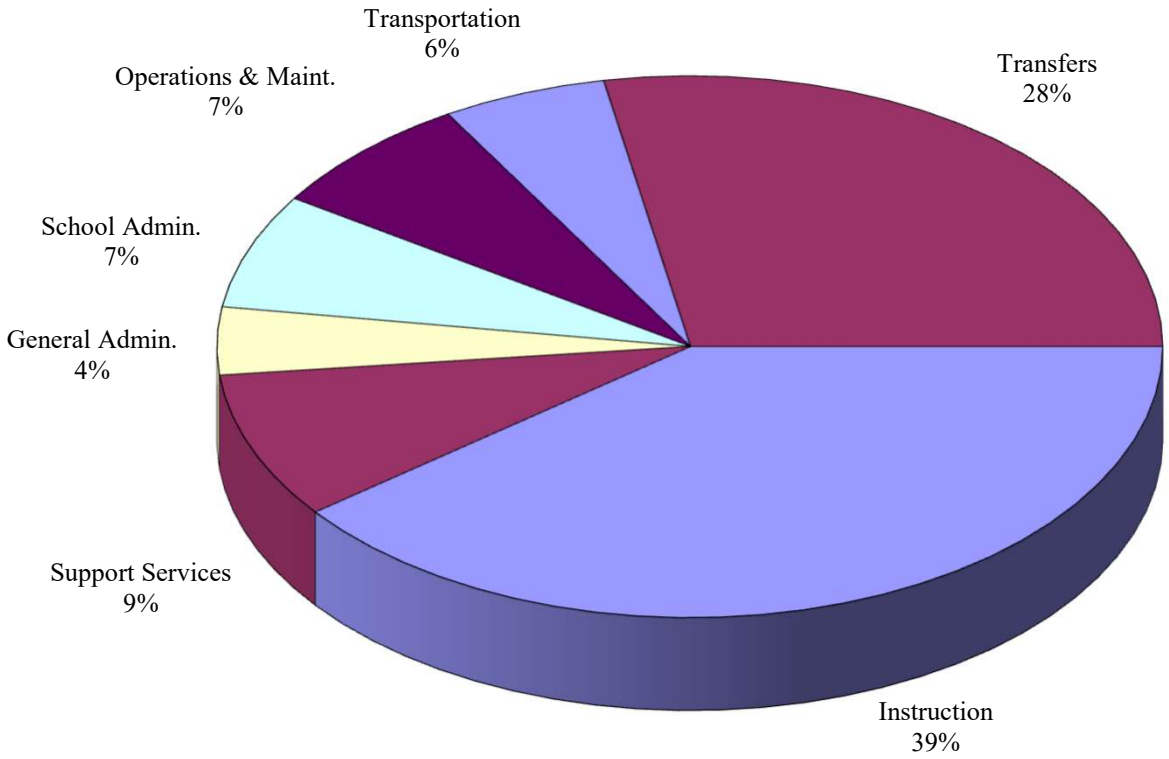


	06/30/2019	06/30/2020	06/30/2021	06/30/2022	06/30/2023
Other	12,182	17,669	3,663	2,160	5,648
KPERS Special Retirement	295,179	472,733	462,383	518,982	509,435
Prof. Development	3,427	4,723	4,814	0	4,370
Food Assistance	2,545	2,437	2,693	2,282	2,272
Safety Aid	4,263	3,770	2,550	8,174	1,820
Supplemental	0	0	20,772	63,627	97,243
Special Education	572,581	582,884	559,778	569,169	597,861
General	3,371,719	3,658,716	3,697,760	3,688,841	3,874,999

Unified School District No. 254
Medicine Lodge, Kansas
General & Supplemental General Fund Expenditures

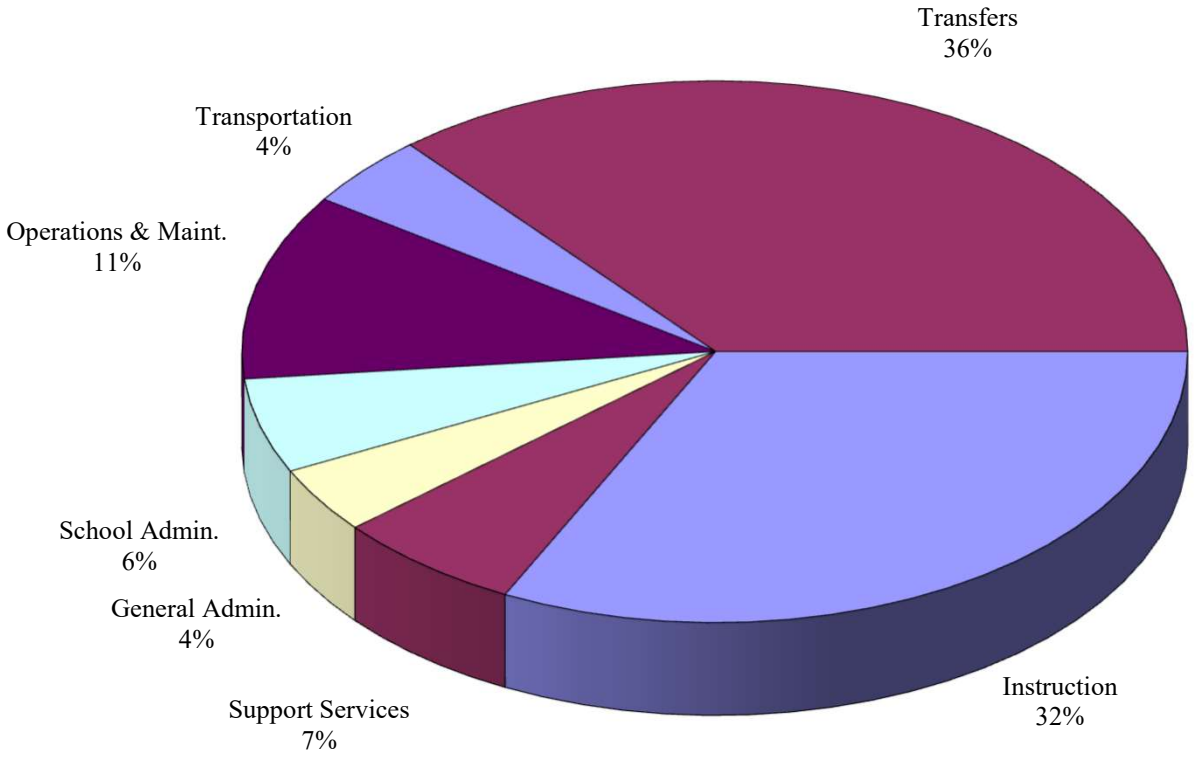


Unified School District No. 254
Medicine Lodge, Kansas
General & Supplemental General Fund Expenditures



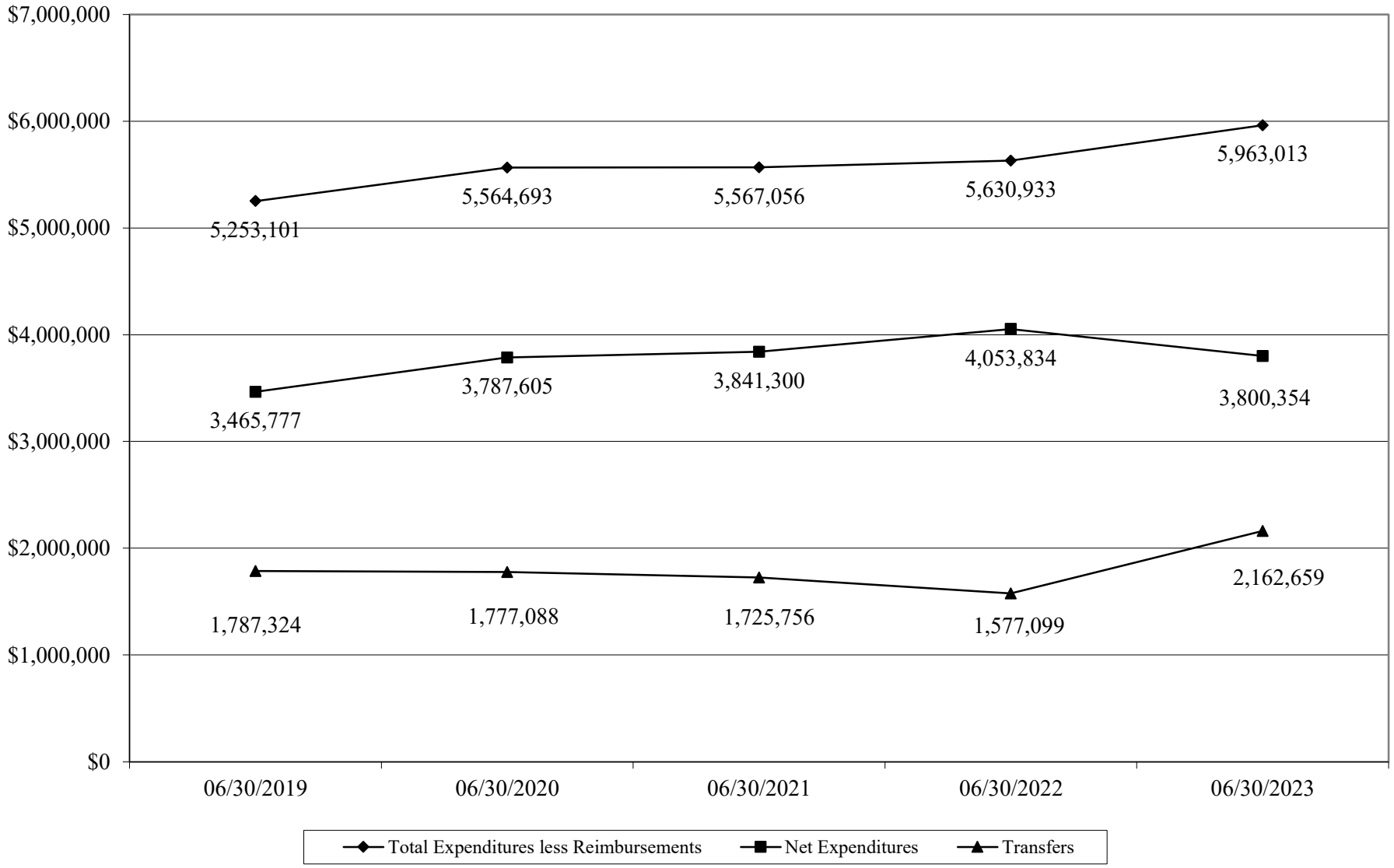
06/30/2022

Unified School District No. 254
Medicine Lodge, Kansas
General & Supplemental General Fund Expenditures

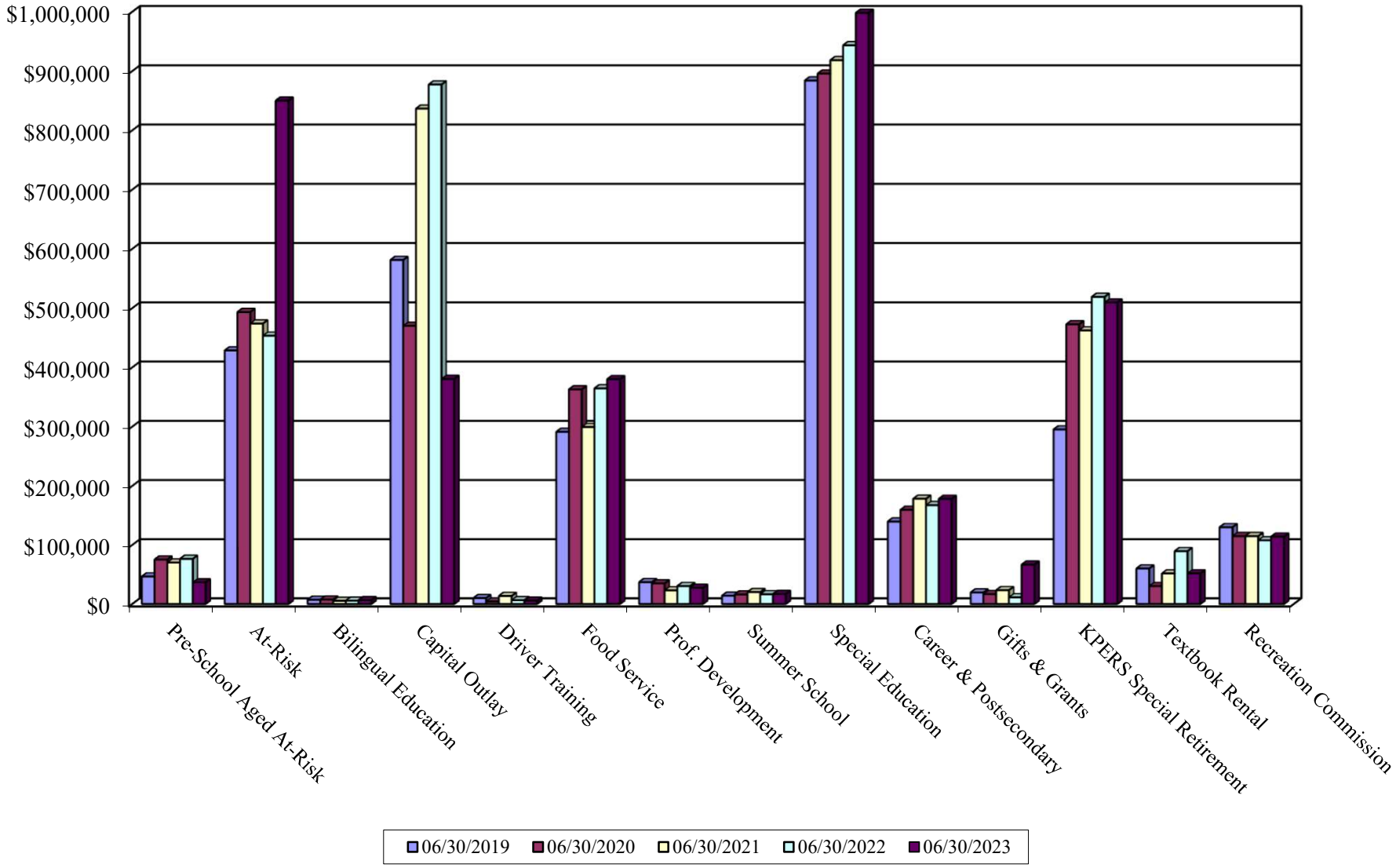


06/30/2023

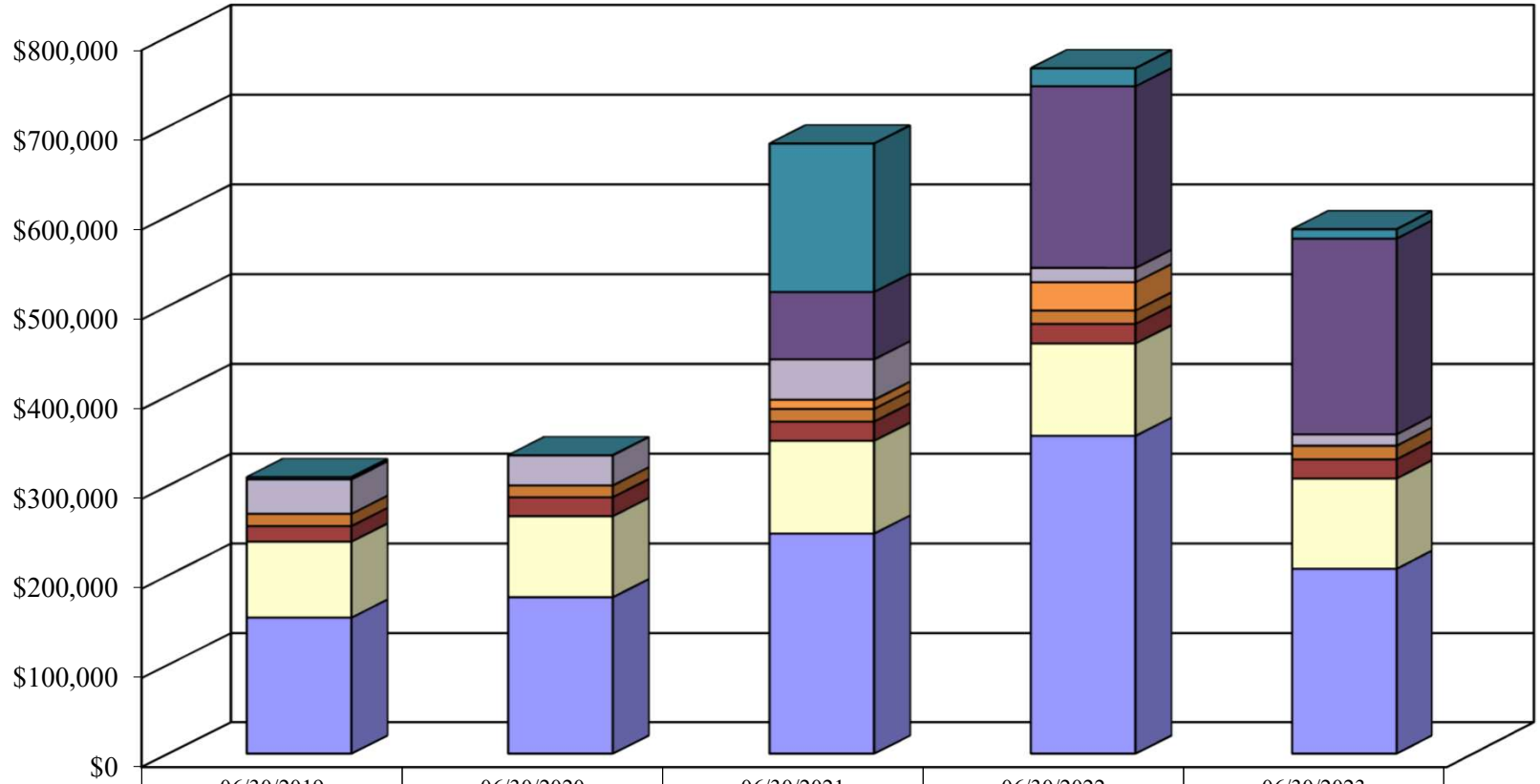
Unified School District No. 254
Medicine Lodge, Kansas
General & Supplemental General Fund Expenditures



Unified School District No. 254
Medicine Lodge, Kansas
Special Purpose Fund Expenditures - Selected Funds

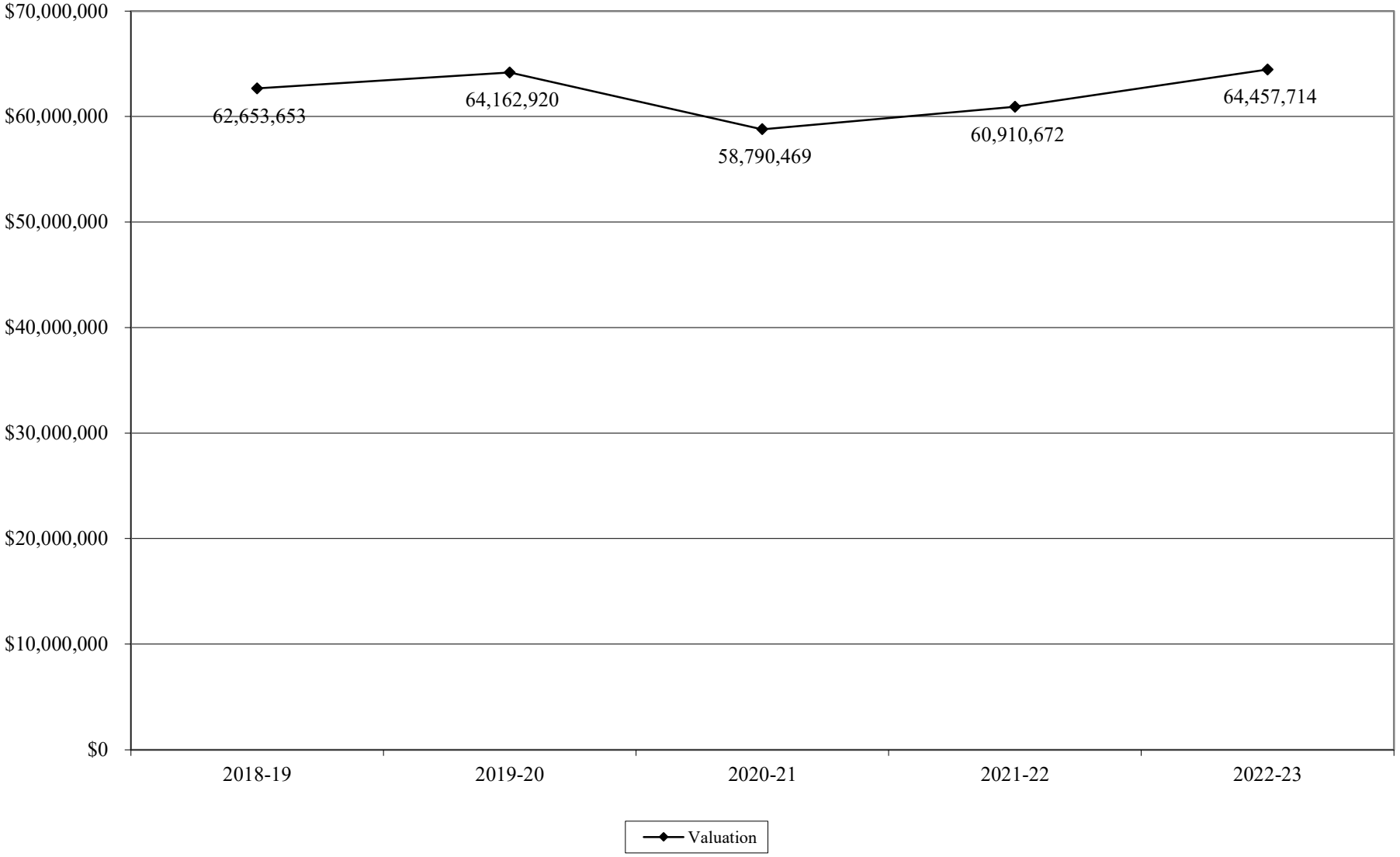


Unified School District No. 254
Medicine Lodge, Kansas
Federal Aid

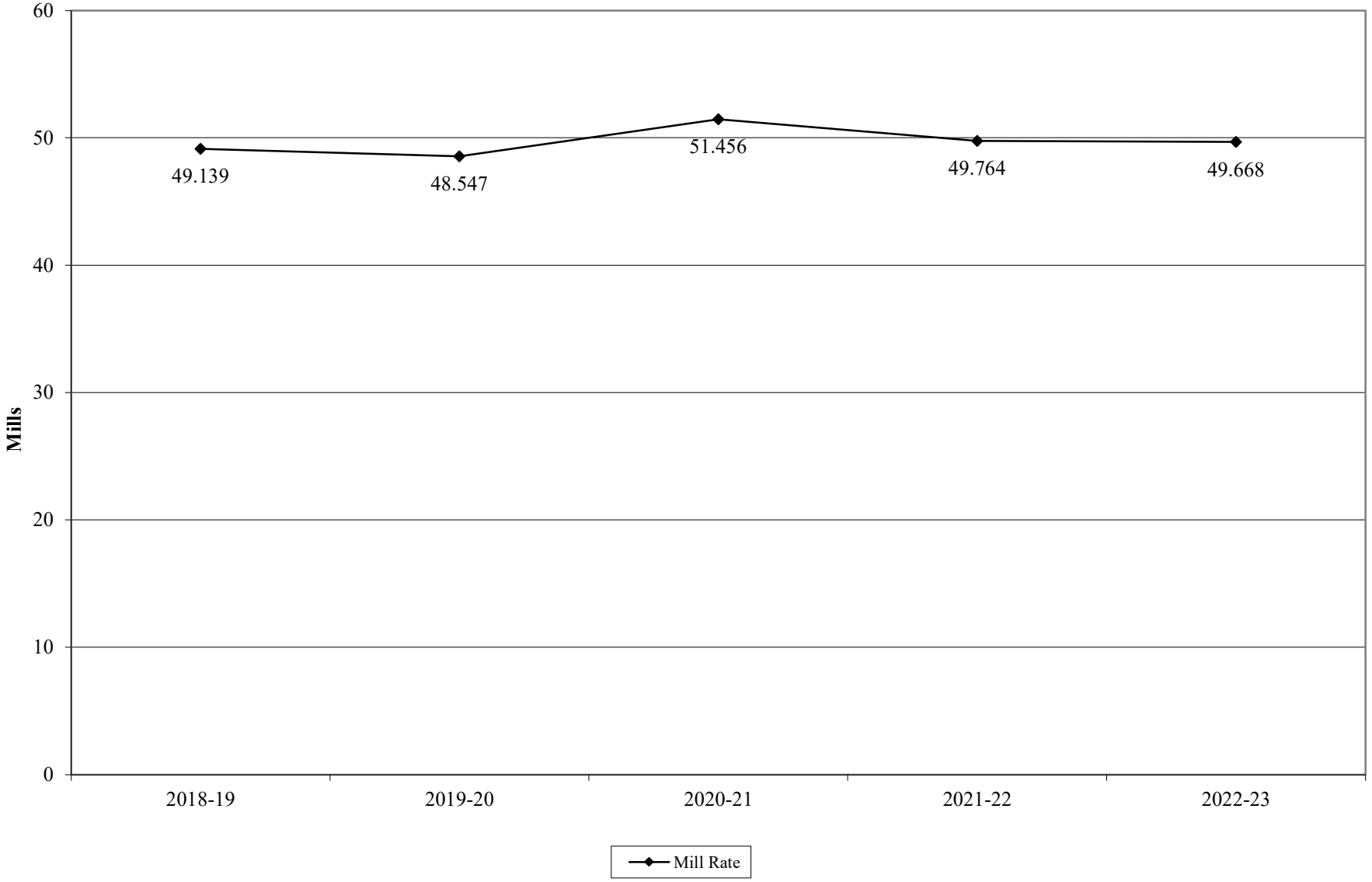


	06/30/2019	06/30/2020	06/30/2021	06/30/2022	06/30/2023
Other	2,532	0	165,265	20,091	10,445
ESSER	0	0	75,056	202,384	218,058
REAP Grant	38,305	33,509	45,116	15,950	12,641
Special Education	0	0	10,107	31,498	0
Title IV	13,602	13,189	14,141	14,904	15,110
Title II	17,416	21,102	21,399	21,801	21,426
Title I	84,652	90,319	103,365	102,868	100,600
Child Nutrition	152,765	175,504	246,442	355,330	207,159

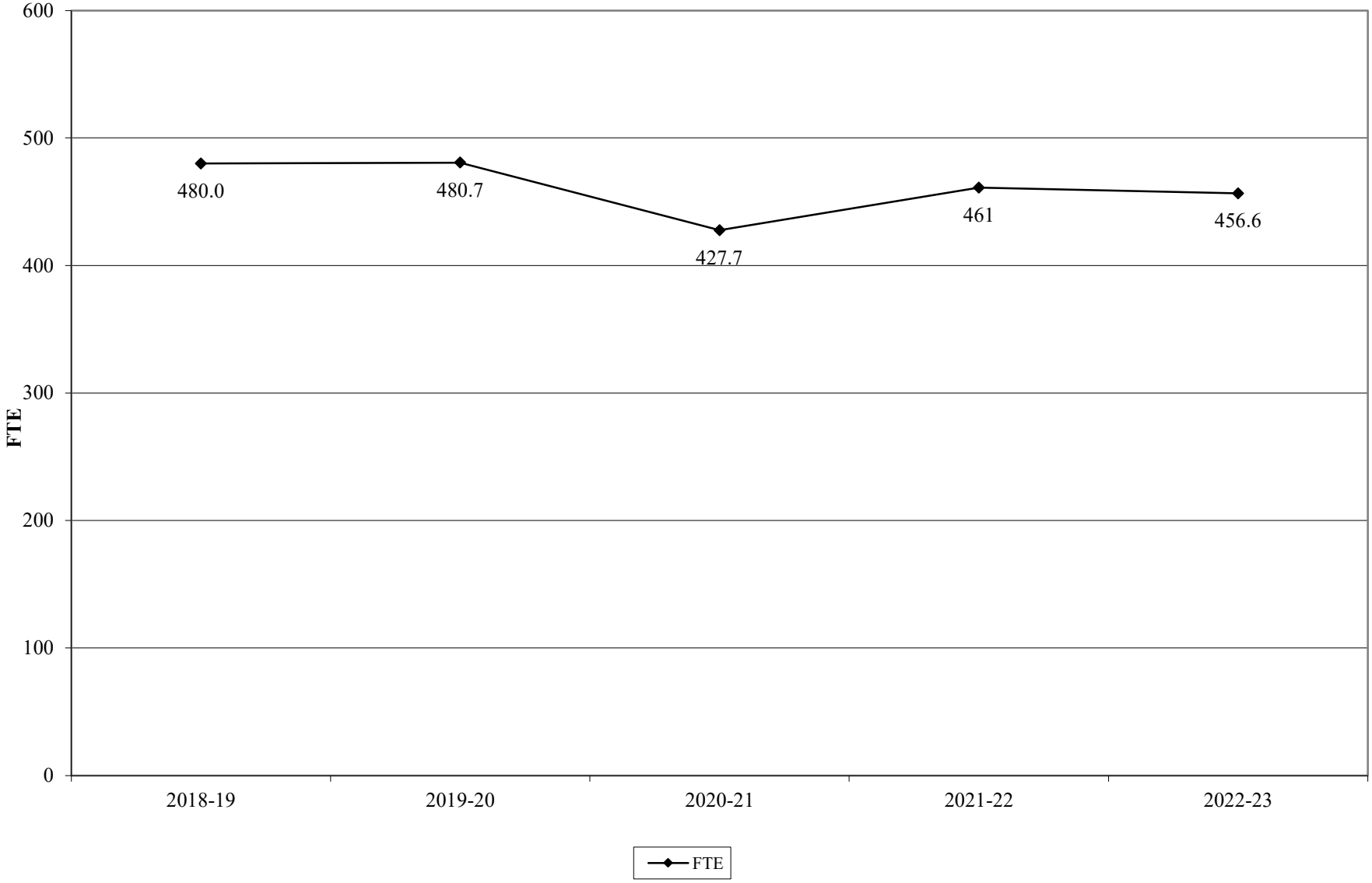
Unified School District No. 254
Medicine Lodge, Kansas
Valuation



Unified School District No. 254
Medicine Lodge, Kansas
Mill Rate



Unified School District No. 254
Medicine Lodge, Kansas
FTE



Unified School District No. 254
Medicine Lodge, Kansas
General & Supplemental General Fund
Expenditures per Pupil

