UNIFIED SCHOOL DISTRICT #344
PLEASANTON, KANSAS

For the Fiscal Year Ended June 30, 2023

Regulatory Basis Financial Statement and
Independent Auditors' Report with
Regulatory Required Supplemental Information

UNIFIED SCHOOL DISTRICT #344
PLEASANTON, KANSAS

TABLE OF CONTENTS

	PAGE NUMBER
Independent Auditors' Report	1-3
FINANCIAL SECTION	
Summary Statement of Receipts, Expenditures, and Unencumbered Cash – Regulatory Basis	4
Notes to the Financial Statement	5 - 13
REGULATORY–REQUIRED SUPPLEMENTAL INFORMATION	
Schedule 1	
Summary of Expenditures - Actual and Budget – Regulatory Basis	14
Schedule 2	
Schedule of Receipts and Expenditures - Actual and Budget – Regulatory Basis	
General Fund	15
Supplemental General Fund	16
At Risk Four Year Old	17
At Risk K-12	18
Capital Outlay Fund	19
Driver Education Fund	20
Food Service Fund	21
Professional Development Fund	22
Special Education Fund	23
Career and Postsecondary Education Fund	24
KPERS Retirement Fund	25
Contingency Reserve Fund	26
Grant Fund	27
Bond and Interest Fund	28
Schedule 3	
Schedule of Receipts and Disbursements - Agency Funds – Regulatory Basis	29
Schedule 4	
Schedule of Receipts, Expenditures, and Unencumbered Cash Balance - District Activity Funds – Regulatory Basis	30

Diehl
Banwart
Bolton
Certified Public Accountants PA

INDEPENDENT AUDITORS' REPORT

To the Board of Education
Unified School District #344
Pleasanton, Kansas 66075

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 District #344, Pleasanton, Kansas (the District), as of and for the fiscal 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 fiscal 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 fiscal 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.

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 and expenditures-actual and budget, schedule of regulatory basis receipts and expenditures-agency funds, and the schedule 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 and schedule of expenditures of federal awards are 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.

Prior Year Comparative Numbers

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of the District as of and for the year ended June 30, 2022 (not presented herein), and have issued our report thereon dated September 21, 2022, which contained an unmodified opinion on the basic financial statement. The 2022 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site 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 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.

Diehl, Banwart, Bolton, CPAS PA

DIEHL, BANWART, BOLTON CPAs PA

December 30, 2023
Fort Scott, Kansas

UNIFIED SCHOOL DISTRICT #344
PLEASANTON, KANSAS
Summary Statement of Receipts, Expenditures, and Unencumbered Cash - Regulatory Basis
For the Fiscal Year Ended June 30, 2023

Funds	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance June 30, 2023
General Funds:						
General Fund	$ -	$ 3,694,238.70	$ 3,693,330.74	$ 907.96	$ 164,724.19	$ 165,632.15
Supplemental General	25,540.00	1,137,378.54	1,119,999.75	42,918.79	141,130.31	184,049.10
Special Purpose Funds:						
At Risk Four Year Old	-	46,000.00	46,000.00	-	10,169.83	10,169.83
At Risk K-12	-	607,000.00	607,000.00	-	48,507.52	48,507.52
Capital Outlay	651,066.75	484,118.73	410,228.49	724,956.99	32,534.58	757,491.57
Driver Education	17,432.38	4,078.00	6,155.75	15,354.63	-	15,354.63
Food Service	92,017.74	220,192.70	245,350.12	66,860.32	11,730.56	78,590.88
Professional Development	407.00	-	25.00	382.00	-	382.00
Special Education	361,229.32	641,591.55	608,380.16	394,440.71	8,802.67	403,243.38
Career & Postsec Ed	-	65,000.00	65,000.00	-	-	-
KPERS Retirement	-	379,598.03	379,598.03	-	-	-
Contingency Reserve	80,000.00	-	-	80,000.00	-	80,000.00
Grant	(45,608.98)	656,296.00	403,518.12	207,168.90	-	207,168.90
Gate Receipts	2,040.91	43,663.38	45,629.91	74.38	-	74.38
School Projects	939.31	4,703.44	4,094.50	1,548.25	-	1,548.25
Debt Service						
Bond and Interest	476,779.27	595,410.29	543,687.50	528,502.06	-	528,502.06
Total Reporting Entity (Excluding Agency Funds)	$ 1,661,843.70	$ 8,579,269.36	$ 8,177,998.07	$ 2,063,114.99	$ 417,599.65	$ 2,480,714.65

General Checking NOW Account	$ 1,562,925.02
Activity Checking Accounts	75,098.20
Petty Cash	1,500.00
Certificates of Deposit	914,667.00
Total Cash	2,554,190.22
Agency Funds per Schedule 3	(73,475.57)
Total Reporting Entity (Excluding Agency Funds)	$ 2,480,714.65

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statement of Unified School District #344, Pleasanton, Kansas, has been prepared in accordance with the State of Kansas regulatory basis of accounting for Kansas Municipalities, and is designed to show compliance with the cash basis and budget laws of the State of Kansas. The *Kansas Municipal Audit and Accounting Guide* (KMAAG), as approved by the director of the Kansas Division of Accounts and Reports, establishes the guidelines for the regulatory basis of accounting in the state of Kansas. Note 1 also describes how the District's accounting policies differ from U.S. generally accepted accounting policies.

Reporting Entity

The District is a municipal corporation governed by an elected seven-member board. This regulatory financial statement presents Unified School District #344, Pleasanton, Kansas (the municipality) and related municipal entities. Management has determined that there are no related municipal activities that are or should be included in this financial statement.

Basis of Presentation - Fund Accounting

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

The following types of funds comprise the financial activities of the District:

- 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.

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Regulatory Basis of Accounting and Departures 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 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 year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligation against cash. The KMAAG regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than those mentioned above.

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

Budgetary Information

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special purpose funds (unless specifically exempted by statute), and bond and interest 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 budget for the succeeding fiscal year on or before August 1st.
2. Publication in the local newspaper on or before August 5th of the proposed budget and a notice of the public hearing on the budget.
3. Public hearing on or before August 15th, but at least ten days after the 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 this year for the 2023 budget.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. The General Fund and Supplemental General Fund budgets were reduced to the legal maximum budget after the final audited enrollment by the state. There were no budgets amended 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. Regulatory required supplemental information includes budget comparison schedules for each budgeted fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

1. **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (Continued)

Budgetary Information (Continued)

All legal annual operating budgets are prepared using the cash basis of accounting, modified further by the recording of accounts payable and encumbrances. Revenues are recognized when cash is received. Expenditures include cash disbursements, accounts payable and encumbrances. Encumbrances are commitments by the municipality for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year-end.

A legal operating budget is not required for Grant Funds (K.S.A. 72-8210), Federal Funds (K.S.A. 12-1663), the Contingency Reserve Fund (K.S.A. 72-6426), Capital Project funds and fiduciary funds.

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

Qualifying Budget Credits

Expenditures in various funds include expenditures not subject to the budget laws of the State of Kansas, which include reimbursed expenses and grant expenditures.

Reimbursed expenses are defined as repayments of amounts remitted on behalf of another party. All reimbursed expenses shown in the financial statements meet the following criteria: 1) the related disbursement was made in the current year on behalf of the payee, 2) the item paid for was directly identifiable as having been used by or provided to the payee, and 3) the amount of the reimbursed expense was directly tied to the amount of the original cash disbursement.

Expenditures in the General Fund include expenditures in connection with reimbursements and/or grants received by the District. These are reimbursement type grants whereby grant money is received to reimburse the District for actual grant expenditures paid. These expenditures are similar to reimbursed expenses as discussed in the preceding paragraph.

Compensated Absences

Employees earn 13 days of sick leave per year, and may accrue up to a maximum of 65 days. Reimbursement for unused sick leave is paid at $50.00 per day upon termination of employment. Full-time, twelve-month employees receive vacation ranging from two to four weeks. Vacation time is lost if not taken within one year after it is earned. The District accrues a liability for compensated absences, which meet the following criteria:

1. Obligation relating to employees' rights to receive compensation for future absences is attributable to employees' services already rendered.
2. Obligation relates to rights that vest or accumulate.
3. Payment of the compensation is probable.
4. Amount can be reasonably estimated and is material to the financial statement.

In accordance with the above criteria, the District has determined a liability for accrued sick pay totaling $44,025 and accrued longevity pay totaling $24,500 as of June 30, 2023. However, the liability is not shown as a current liability, inasmuch as it is not expected to be paid from current resources.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Termination and Post Employment Benefits

No termination benefits are provided to District employees when employment with the District ends except for the accrued compensated absences as discussed in Note 1.

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 local government 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 government makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured. There is no cost to the District under this program.

Property Taxes

In accordance with governing state statutes, property taxes levied during the current year are a revenue source to be used to finance the budget of the ensuing year. Taxes are assessed on a calendar year basis, and become a lien on the property on November 1 of each year. The County Treasurer is the tax collection agent for all taxing entities within the County. Property owners have the option of paying one-half or the full amount of taxes levied on or before December 20 during the year levied, with the balance to be paid on or before May 10 of the ensuring year. State Statutes prohibit the County Treasurer from distributing taxes collected in the year levied prior to January 1 of the ensuing year. Consequently, for revenue recognition purposes, taxes levied during the current year are not due and receivable until the ensuing year. At December 31 such taxes are a lien on the property.

Reimbursements

The District records reimbursable expenditures in the fund that makes the disbursement and records reimbursements as a receipt to the fund that receives the reimbursement. For purposes of budgetary comparison, the expenditures are properly offset by the reimbursements under the KMAAG regulatory basis of accounting

2. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

Compliance with Kansas Statutes

The financial statement and regulatory required supplemental schedules are prepared in order to show compliance with the cash basis and budget laws of Kansas. The District was in apparent compliance with the cash basis and budget laws of Kansas.

3. DEPOSITS AND INVESTMENTS

K.S.A. 9-1401 establishes the depositories which may be used by the District. The statue requires banks eligible to hold the District's funds have a main or branch bank in the county in which the Government 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.

3. DEPOSITS AND INVESTMENTS (Continued)

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, but has limited the investments to time deposits at the local banks.

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

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

At June 30, 2023 the District's carrying amount of deposits was $2,554,190.22 and the bank balance was $2,587,924.12. The bank balance was held by one bank thereby limiting the concentration of credit risk. Of the bank balance, $254,341.15 was covered by federal depository insurance, and the remaining $2,333,582.97 was collateralized with securities totaling $3,178,779.87 held by the pledging financial institutions' agents in the District's name.

4. 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.

4. **DEFINED BENEFIT PENSION PLAN** (Continued)

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 rates (not including the 1.00% contribution rate for the Death and Disability Program) was 14.83% and 13.33% respectively, for the fiscal year ended June 30, 2022. The actuarially determined employer contribution rate was 13.88% and 13.11%, for the fiscal year ended June 30, 2023.

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

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

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

The State of Kansas is required to contribute the statutory required employer's share except for retired District employees. The District is responsible for the employer's portion of the cost for retired District employees. The District received and remitted amounts equal to the statutory contribution rate, which totaled $379,598.03 for the year ended June 30, 2023.

Net Pension Liability

At June 30, 2023, the District's proportionate share of the collective net pension liability reported by KPERS was $3,868,954. The total net pension liability was $10,612,481.190. 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

4. DEFINED BENEFIT PENSION PLAN (Continued)

Net Pension Liability (Continued)
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 these financial statements.

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

5. CONTINGENCIES

In the normal course of operations, the District participates in various federal or state grant programs from year to year. The grant programs are often subject to additional audits by agents of the granting agency, the purpose of which is to ensure compliance with the specific conditions of the grant. Any liability for reimbursement which may arise as a result of these audits cannot be reasonably determined at this time, although it is believed the amount, if any, would not be material.

6. RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets; errors and omissions; injuries to employees; employee's health and life; and natural disasters. The District carries commercial insurance policies to manage these various risks of loss. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

7. INTERFUND TRANSFERS

Operating transfers were as follows:

FROM	TO	STATUTORY AUTHORITY	AMOUNT
General	At Risk Four Year Old	K.S.A. 72-6428	$46,000.00
General	At Risk K-12	K.S.A. 72-6428	457,000.00
General	Capital Outlay	K.S.A. 72-6428	176,651.52
General	Special Education	K.S.A. 72-6428	556,090.00
General	Career & Postsecondary Education	K.S.A. 72-6428	65,000.00
Supplemental General	At Risk K-12	K.S.A. 72-6433	150,000.00
Supplemental General	Special Education	K.S.A. 72-6433	85,501.55

8. SUBSEQUENT EVENTS

Management has evaluated events and transactions occurring subsequent to June 30, 2023 through December 30, 2023, the date the financial statement was available for issue. During this period, there were no subsequent events requiring recognition in the financial statement or disclosure in the notes to the financial statement.

9. LONG TERM OBLIGATIONS

The District's changes in long term obligations and future maturities are shown on the next two pages:

Schedule of Changes in Long-Term Obligations

Issue	Interest Rates	Date of Issue	Date of Final Maturity	Amount of Issue	Balances Beginning of Year	Additions / New Debt	Reductions / PrincipalPaid	Balances End of Year	Interest Paid
General Obligation Bonds									
Series 2017	3.0%	1/7/2017	9/1/2028	$ 2,140,000	$ 1,560,000.00	$ -	$ 205,000.00	$ 1,355,000.00	$ 43,725.00
Series 2016	4 - 3.25%	6/1/2016	9/1/2046	9,000,000	9,000,000.00	-	-	9,000,000.00	293,462.50
					10,560,000.00	-	205,000.00	10,355,000.00	337,187.50
Lease Purchase Agreements									
Buses	3.5%	11/13/2019	7/1/2023	$ 150,944	39,139.09	-	39,139.09	-	1,445.17
STARS Building	2.8%	12/10/2021	7/31/2033	256,772	256,772.00	-	20,652.40	236,119.60	4,556.75
					295,911.09	-	59,791.49	236,119.60	6,001.92
					$ 10,855,911.09	$ -	$ 264,791.49	$ 10,591,119.60	$ 343,189.42

Schedule of Maturities in Long-Term Debt

For the Fiscal Year Ending:

	2024	2025	2026	2027	2028	2029 2033	2034 2038	2039 2043	2044 2048	Totals
PRINCIPAL										
General Obligation Bonds										
Series 2017	$ 210,000.00	$ 215,000.00	$220,000.00	$230,000.00	$235,000.00	$ 245,000.00	$ -	$ -	$ -	$ 1,355,000.00
Series 2016	-	-	-	-	-	1,260,000.00	1,600,000.00	2,630,000.00	3,510,000.00	9,000,000.00
	210,000.00	215,000.00	220,000.00	230,000.00	235,000.00	1,505,000.00	1,600,000.00	2,630,000.00	3,510,000.00	10,355,000.00
Lease Purchase Agreements										
STARS Building	18,645.03	19,163.36	19,696.10	20,243.65	20,806.42	113,036.78	24,528.26	-	-	236,119.60
Total Principal	$ 228,645.03	$ 234,163.36	$239,696.10	$250,243.65	$255,806.42	$1,618,036.78	$1,624,528.26	$2,630,000.00	$3,510,000.00	$ 10,591,119.60
INTEREST										
General Obligation Bonds										
Series 2017	$ 37,500.00	$ 31,125.00	$ 24,600.00	$ 17,850.00	$ 10,875.00	$ 3,675.00	$ -	$ -	$ -	$ 125,625.00
Series 2016	293,462.50	293,462.50	293,462.50	293,462.50	293,462.50	1,120,550.00	1,129,662.50	784,312.51	298,187.50	4,800,025.01
	330,962.50	324,587.50	318,062.50	311,312.50	304,337.50	1,124,225.00	1,129,662.50	784,312.51	298,187.50	4,925,650.01
Lease Purchase Agreements										
STARS Building	6,564.12	6,045.79	5,513.05	4,965.50	4,402.73	13,008.97	681.89	-	-	41,182.05
Total Interest	$ 337,526.62	$ 330,633.29	$323,575.55	$316,278.00	$308,740.23	$1,137,233.97	$1,130,344.39	$ 784,312.51	$ 298,187.50	$ 4,966,832.06
Total Payments	$ 566,171.65	$ 564,796.65	$563,271.65	$566,521.65	$564,546.65	$2,755,270.75	$2,754,872.65	$3,414,312.51	$3,808,187.50	$ 15,557,951.66

UNIFIED SCHOOL DISTRICT #344
PLEASANTON, KANSAS

REGULATORY REQUIRED SUPPLEMENTAL INFORMATION
For the Fiscal Year Ended June 30, 2023

Schedule 1

UNIFIED SCHOOL DISTRICT #344
PLEASANTON, KANSAS
Summary of Expenditures - Actual and Budget - Regulatory Basis
For the Fiscal Year Ended June 30, 2023

Funds	Certified Budget	Adjustment to Comply with Legal Max	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance - Over (Under)
Governmental Type Funds:						
General Funds:						
General Fund	$ 3,568,110.00	$ (181,475.00)	$ 307,603.70	$ 3,694,238.70	$ 3,693,330.74	$ (907.96)
Supplemental General	1,191,549.00	(59,318.00)	-	1,132,231.00	1,119,999.75	(12,231.25)
Special Purpose Funds:						
At Risk Four Year Old	46,000.00	-	-	46,000.00	46,000.00	-
At Risk K-12	607,000.00	-	-	607,000.00	607,000.00	-
Capital Outlay	971,334.00	-	-	971,334.00	410,228.49	(561,105.51)
Driver Education	14,333.00	-	-	14,333.00	6,155.75	(8,177.25)
Food Service	333,250.00	-	-	333,250.00	245,350.12	(87,899.88)
Professional Development	1,232.00	-	-	1,232.00	25.00	(1,207.00)
Special Education	1,011,302.00	-	-	1,011,302.00	608,380.16	(402,921.84)
Career & Postsecondary Ed	65,000.00	-	-	65,000.00	65,000.00	-
KPERS Retirement	392,017.00	-	-	392,017.00	379,598.03	(12,418.97)
Debt Service						
Bond and Interest	638,860.00	-	-	638,860.00	543,687.50	(95,172.50)
	$ 8,839,987.00					

UNIFIED SCHOOL DISTRICT #344
PLEASANTON, KANSAS
GENERAL FUND
Schedule of Receipts and Expenditures - Actual and Budget - Regulatory Basis
For the Fiscal Year Ended June 30, 2023
(With Comparative Actual Amounts for the Year Ended June 30, 2022)

	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Local Sources				
Other	$ 311,344.38	$ 305,495.31	$ -	$ 305,495.31
State Sources				
General aid	2,880,058.00	3,030,545.00	3,130,015.00	(99,470.00)
State Special ed aid	375,082.00	356,090.00	438,095.00	(82,005.00)
State grants	1,987.04	2,108.39	-	2,108.39
Total Receipts	3,568,471.42	3,694,238.70	$ 3,568,110.00	$ 206,025.31
Expenditures				
Instruction	1,342,583.99	936,991.53	$ 1,014,964.00	$ (77,972.47)
Support Services				
Student Support	76,878.01	217,431.84	103,000.00	114,431.84
Instructional Support	18,079.76	11,657.64	18,250.00	(6,592.36)
General Administration	394,917.88	416,457.22	382,500.00	33,957.22
School Administration	395,089.12	461,711.94	415,000.00	46,711.94
Operations and Maintenance	266,970.93	233,420.18	278,500.00	(45,079.82)
Transportation	99,370.64	114,918.87	123,500.00	(8,581.13)
Operating Transfers to Other Funds				
Capital Outlay	277,668.51	176,651.52	14,396.00	162,255.52
At Risk Four Year Old	46,000.00	46,000.00	46,000.00	-
At Risk K-12	-	457,000.00	457,000.00	-
Driver Education	10,000.00	-	-	-
Special Education	575,912.58	556,090.00	650,000.00	(93,910.00)
Career & Postsecondary Education	65,000.00	65,000.00	65,000.00	-
Adjustment to Comply with Legal Maximum	-	-	(181,475.00)	181,475.00
Legal General Fund Budget	35,684,741.42	3,693,330.74	3,386,635.00	
Adjustment for Qualifiying Budget Credits				
Reimbursed Expenses and Grants	-	-	307,603.70	(307,603.70)
Total Expenditures	3,568,471.42	3,693,330.74	$ 3,694,238.70	$ (907.96)
Receipts Over(Under) Expenditures	-	907.96		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	$ -	$ 907.96		

UNIFIED SCHOOL DISTRICT #344
PLEASANTON, KANSAS
SUPPLEMENTAL GENERAL FUND
Schedule of Receipts and Expenditures - Actual and Budget - Regulatory Basis
For the Fiscal Year Ended June 30, 2023
(With Comparative Actual Amounts for the Year Ended June 30, 2022)

	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Local Sources				
Ad valorem tax	$ 324,426.13	$ 422,805.43	$ 380,131.00	$ 42,674.43
Delinquent tax	14,236.05	13,603.38	4,020.00	9,583.38
Motor vehicle tax	37,522.32	22,423.73	61,720.00	(39,296.27)
In lieu of taxes	(0.57)	-	6,043.00	(6,043.00)
State Sources				
General aid	656,122.00	678,546.00	714,095.00	(35,549.00)
Total Receipts	1,032,305.93	1,137,378.54	$ 1,166,009.00	$ (28,630.46)
Expenditures				
Instruction	331,989.12	883,383.80	$ 1,031,549.00	$ (148,165.20)
Support Services				
Student Support	5,875.56	1,114.40	10,000.00	(8,885.60)
Operating Transfers				
At Risk K-12	615,107.00	150,000.00	150,000.00	-
Special Education	121,229.32	85,501.55	-	85,501.55
Adjustment to Comply with Legal Maximum	-	-	(59,318.00)	59,318.00
Total Expenditures	1,074,201.00	1,119,999.75	$ 1,132,231.00	$ (12,231.25)
Receipts Over(Under) Expenditures	(41,895.07)	17,378.79		
Unencumbered Cash, Beginning	67,435.07	25,540.00		
Unencumbered Cash, Ending	$ 25,540.00	$ 42,918.79		

UNIFIED SCHOOL DISTRICT #344
PLEASANTON, KANSAS
AT RISK FOUR YEAR OLD FUND
Schedule of Receipts and Expenditures - Actual and Budget - Regulatory Basis
For the Fiscal Year Ended June 30, 2023
(With Comparative Actual Amounts for the Year Ended June 30, 2022)

	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Operating Transfer from General Fund	$ 46,000.00	$ 46,000.00	$ 46,000.00	$ -
Total Receipts	46,000.00	46,000.00	$ 46,000.00	$ -
Expenditures				
Instruction	46,000.00	46,000.00	$ 46,000.00	$ -
Total Expenditures	46,000.00	46,000.00	$ 46,000.00	$ -
Receipts Over(Under) Expenditures	-	-		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	$ -	$ -		

UNIFIED SCHOOL DISTRICT #344
PLEASANTON, KANSAS
AT RISK K-12 FUND
Schedule of Receipts and Expenditures - Actual and Budget - Regulatory Basis
For the Fiscal Year Ended June 30, 2023
(With Comparative Actual Amounts for the Year Ended June 30, 2022)

	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Operating Transfers from Other Funds				
General	$ -	$ 457,000.00	$ 457,000.00	$ -
Supplemental General	615,107.00	150,000.00	150,000.00	-
Total Receipts	615,107.00	607,000.00	$ 607,000.00	$ -
Expenditures				
Instruction	615,107.00	607,000.00	$ 607,000.00	$ -
Total Expenditures	615,107.00	607,000.00	$ 607,000.00	$ -
Receipts Over(Under) Expenditures	-	-		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	$ -	$ -		

UNIFIED SCHOOL DISTRICT #344
PLEASANTON, KANSAS
CAPITAL OUTLAY FUND
Schedule of Receipts and Expenditures - Actual and Budget - Regulatory Basis
For the Fiscal Year Ended June 30, 2023
(With Comparative Actual Amounts for the Year Ended June 30, 2022)

	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Local Sources				
Ad valorem tax	$ 151,031.75	$ 179,077.52	$ 169,206.00	$ 9,871.52
Delinquent tax	4,638.47	5,765.88	1,883.00	3,882.88
Motor Vehicle tax	16,408.96	9,654.28	31,735.00	(22,080.72)
Interest on idle funds	2,737.62	9,418.53	-	9,418.53
Other	1,500.00	-	-	-
State Sources				
State aid	89,164.00	103,551.00	103,551.00	-
Operating Transfer from General Fund	277,668.51	176,651.52	14,396.00	162,255.52
Total Receipts	543,149.31	484,118.73	$ 320,771.00	$ 163,347.73
Expenditures				
Instruction	265,295.55	118,390.91	$ -	$ 118,390.91
Support Services				
Student Support	-	41,985.26	450,000.00	(408,014.74)
Transportation	-	-	250,000.00	(250,000.00)
Facility Acquisition and Construction Services				
Building Improvements	196,197.70	184,058.91	271,334.00	(87,275.09)
Lease Purchase	-	65,793.41	-	65,793.41
Total Expenditures	461,493.25	410,228.49	$ 971,334.00	$ (561,105.51)
Receipts Over(Under) Expenditures	81,656.06	73,890.24		
Unencumbered Cash, Beginning	569,410.69	651,066.75		
Unencumbered Cash, Ending	$ 651,066.75	$ 724,956.99		

UNIFIED SCHOOL DISTRICT #344
PLEASANTON, KANSAS
DRIVER EDUCATION FUND
Schedule of Receipts and Expenditures - Actual and Budget - Regulatory Basis
For the Fiscal Year Ended June 30, 2023
(With Comparative Actual Amounts for the Year Ended June 30, 2022)

	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
State Sources				
State aid	$ 5,856.00	$ 4,078.00	$ 4,050.00	$ 28.00
Operating Transfer from General Fund	10,000.00	-	-	-
Tota Receipts	15,856.00	4,078.00	$ 4,050.00	$ 28.00
Expenditures				
Instruction	11,028.13	6,155.75	$ 14,333.00	$ (8,177.25)
Total Expenditures	11,028.13	6,155.75	$ 14,333.00	$ (8,177.25)
Receipts Over(Under) Expenditures	4,827.87	(2,077.75)		
Unencumbered Cash, Beginning	12,604.51	17,432.38		
Unencumbered Cash, Ending	$ 17,432.38	$ 15,354.63		

UNIFIED SCHOOL DISTRICT #344
PLEASANTON, KANSAS
FOOD SERVICE FUND
Schedule of Receipts and Expenditures - Actual and Budget - Regulatory Basis
For the Fiscal Year Ended June 30, 2023
(With Comparative Actual Amounts for the Year Ended June 30, 2022)

	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Local Sources				
Food Service sales	$ 14,376.98	$ 47,403.62	$ 110,632.00	$ (63,228.38)
State Sources				
State aid	1,782.04	1,731.07	1,538.00	193.07
Federal Sources				
Other Federal aid	19,028.55	35,906.31	-	35,906.31
Child nutrition programs	257,934.27	135,151.70	129,625.00	5,526.70
Total Receipts	293,121.84	220,192.70	$ 241,795.00	$ (21,602.30)
Expenditures				
Operation on Non-instructional Services				
Food Service Operations	250,558.19	245,350.12	$ 333,250.00	$ (87,899.88)
Total Expenditures	250,558.19	245,350.12	$ 333,250.00	$ (87,899.88)
Receipts Over(Under) Expenditures	42,563.65	(25,157.42)		
Unencumbered Cash, Beginning	49,454.09	92,017.74		
Unencumbered Cash, Ending	$ 92,017.74	$ 66,860.32		

UNIFIED SCHOOL DISTRICT #344
PLEASANTON, KANSAS
PROFESSIONAL DEVELOPMENT FUND
Schedule of Receipts and Expenditures - Actual and Budget - Regulatory Basis
For the Fiscal Year Ended June 30, 2023
(With Comparative Actual Amounts for the Year Ended June 30, 2022)

	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
State Sources				
State aid	$ -	$ -	$ 825.00	$ (825.00)
Total Receipts	-	-	$ 825.00	$ (825.00)
Expenditures				
Support Services				
Instructional Support Staff	25.00	25.00	$ 1,232.00	$ (1,207.00)
Total Expenditures	25.00	25.00	$ 1,232.00	$ (1,207.00)
Receipts Over(Under) Expenditures	(25.00)	(25.00)		
Unencumbered Cash, Beginning	432.00	407.00		
Unencumbered Cash, Ending	$ 407.00	$ 382.00		

UNIFIED SCHOOL DISTRICT #344
PLEASANTON, KANSAS
SPECIAL EDUCATION FUND
Schedule of Receipts and Expenditures - Actual and Budget - Regulatory Basis
For the Fiscal Year Ended June 30, 2023
(With Comparative Actual Amounts for the Year Ended June 30, 2022)

	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Operating Transfers from Other Funds				
General	$ 575,912.58	$ 556,090.00	$ 650,000.00	$ (93,910.00)
Supplemental General	121,229.32	85,501.55	-	85,501.55
Total Receipts	697,141.90	641,591.55	$ 650,000.00	$ (8,408.45)
Expenditures				
Instruction	523,968.83	488,829.25	$ 756,614.00	$ (267,784.75)
Support Services				
Student Transportation Services	40,960.21	119,550.91	53,000.00	66,550.91
Other Support Services	-	-	201,688.00	(201,688.00)
Total Expenditures	564,929.04	608,380.16	$ 1,011,302.00	$ (402,921.84)
Receipts Over(Under) Expenditures	132,212.86	33,211.39		
Unencumbered Cash, Beginning	229,016.46	361,229.32		
Unencumbered Cash, Ending	$ 361,229.32	$ 394,440.71		

UNIFIED SCHOOL DISTRICT #344
PLEASANTON, KANSAS
CAREER AND POSTSECONDARY EDUCATION FUND
Schedule of Receipts and Expenditures - Actual and Budget - Regulatory Basis
For the Fiscal Year Ended June 30, 2023
(With Comparative Actual Amounts for the Year Ended June 30, 2022)

	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Operating Transfer from General Fund	$ 65,000.00	$ 65,000.00	$ 65,000.00	$ -
Total Receipts	65,000.00	65,000.00	$ 65,000.00	$ -
Expenditures				
Instruction	65,000.00	65,000.00	$ 65,000.00	$ -
Total Expenditures	65,000.00	65,000.00	$ 65,000.00	$ -
Receipts Over(Under) Expenditures	-	-		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	$ -	$ -		

UNIFIED SCHOOL DISTRICT #344
PLEASANTON, KANSAS
KPERS RETIREMENT FUND
Schedule of Receipts and Expenditures - Actual and Budget - Regulatory Basis
For the Fiscal Year Ended June 30, 2023
(With Comparative Actual Amounts for the Year Ended June 30, 2022)

	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
State Sources				
Retirement Contributions	$ 377,301.62	$ 379,598.03	$ 392,017.00	$ (12,418.97)
Total Receipts	377,301.62	379,598.03	$ 392,017.00	$ (12,418.97)
Expenditures				
Instruction	47,162.83	47,449.74	$ 49,002.00	$ (1,552.26)
Support Services				
Student Support	471,692.83	47,449.76	49,002.00	(1,552.24)
Instructional Support	47,162.83	47,449.76	49,002.00	(1,552.24)
General Administration	47,162.83	47,449.76	49,002.00	(1,552.24)
School Administration	47,162.83	47,449.76	49,002.00	(1,552.24)
Operations and Maintenance	47,162.83	47,449.76	49,002.00	(1,552.24)
Transportation	47,161.88	47,449.76	49,002.00	(1,552.24)
Other Support Services	-	-	49,003.00	(49,003.00)
Operation on Non-instructional Services				
Food Service Operations	47,162.76	47,449.73	-	47,449.73
Total Expenditures	377,301.62	379,598.03	$ 392,017.00	$ (12,418.97)
Receipts Over(Under) Expenditures	-	-		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	$ -	$ -		

UNIFIED SCHOOL DISTRICT #344
PLEASANTON, KANSAS
CONTINGENCY RESERVE FUND
Schedule of Receipts and Expenditures - Actual - Regulatory Basis
For the Fiscal Year Ended June 30, 2023
(With Comparative Actual Amounts for the Year Ended June 30, 2022)

	Prior Year Actual	Actual
Receipts		
Operating Transfer from General Fund	$ -	$ -
Total Receipts	-	-
Expenditures		
Instruction	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	-	-
Unencumbered Cash, Beginning	80,000.00	80,000.00
Unencumbered Cash, Ending	$ 80,000.00	$ 80,000.00

UNIFIED SCHOOL DISTRICT #344
PLEASANTON, KANSAS
GRANT FUND
Schedule of Receipts and Expenditures - Actual - Regulatory Basis
For the Fiscal Year Ended June 30, 2023
(With Comparative Actual Amounts for the Year Ended June 30, 2022)

	Prior Year Actual	Actual
Receipts		
State Sources		
Safety and Security Grant	$ -	$ 6,380.00
Federal Sources		
Title I	94,117.00	92,636.00
Supporting Effective Instruction	-	12,674.00
Small Rural School Achievement	18,551.00	22,351.00
Career and Technical Education	-	4,646.00
ESSER Grant	203,680.00	517,609.00
Total Receipts	316,348.00	656,296.00
Expenditures		
Instruction	287,888.08	165,847.70
Support Services		
Student Support	83,080.45	22,830.80
Instructional Support	-	214,839.62
Total Expenditures	370,968.53	403,518.12
Receipts Over(Under) Expenditures	(54,620.53)	252,777.88
Unencumbered Cash, Beginning	9,011.55	(45,608.98)
Unencumbered Cash, Ending	$ (45,608.98)	$ 207,168.90

UNIFIED SCHOOL DISTRICT #344
PLEASANTON, KANSAS
BOND AND INTEREST FUND
Schedule of Receipts and Expenditures - Actual and Budget - Regulatory Basis
For the Fiscal Year Ended June 30, 2023
(With Comparative Actual Amounts for the Year Ended June 30, 2022)

	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Local Sources				
Ad valorem tax	$ 482,597.92	$ 437,463.10	$ 39,421.00	$ 398,042.10
Delinquent tax	12,358.86	18,027.26	9,164.00	8,863.26
Motor Vehicle tax	35,683.68	24,222.93	140,755.00	(116,532.07)
In lieu of taxes	-	-	13,779.00	(13,779.00)
State Sources				
State aid	98,051.00	115,697.00	184,995.00	(69,298.00)
Total Receipts	628,691.46	595,410.29	$ 388,114.00	$ 207,296.29
Expenditures				
Debt Service				
Principal	195,000.00	205,000.00	$ 205,000.00	$ -
Interest	343,187.50	337,187.50	221,860.00	115,327.50
Other	-	1,500.00	212,000.00	(210,500.00)
Total Expenditures	538,187.50	543,687.50	$ 638,860.00	$ (95,172.50)
Receipts Over(Under) Expenditures	90,503.96	51,722.79		
Unencumbered Cash, Beginning	386,275.31	476,779.27		
Unencumbered Cash, Ending	$ 476,779.27	$ 528,502.06		

UNIFIED SCHOOL DISTRICT #344
PLEASANTON, KANSAS
AGENCY FUNDS
Schedule of Receipts and Disbursements - Regulatory Basis
For the Fiscal Year Ended June 30, 2023

	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Agency Funds				
Student Organizations				
High School	$ 61,914.83	$ 125,890.10	$ 116,752.70	$ 71,052.23
Grade School	1,382.85	5,596.83	4,556.34	2,423.34
Totals	$ 63,297.68	$ 131,486.93	$ 121,309.04	$ 73,475.57

Schedule 4

UNIFIED SCHOOL DISTRICT #344
PLEASANTON, KANSAS
DISTRICT ACTIVITY FUNDS
Schedule of Receipts, Expenditures, and Unencumbered Cash - Regulatory Basis
For the Fiscal Year Ended June 30, 2023

Funds	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance June 30, 2023
Gate Receipts						
High School	$ 2,040.91	$ 43,663.38	$ 45,629.91	$ 74.38	$ -	$ 74.38
Total Gate Receipts	2,040.91	43,663.38	45,629.91	74.38	-	74.38
School Projects						
High School	939.31	4,703.44	4,094.50	1,548.25	-	1,548.25
Total School Projects	939.31	4,703.44	4,094.50	1,548.25	-	1,548.25
Total District Activity Funds	$ 2,980.22	$ 48,366.82	$ 49,724.41	$ 1,622.63	$ -	$ 1,622.63