UNIFIED SCHOOL DISTRICT NO. 411

GOESSEL, KANSAS

Financial Statement

For the Year Ended June 30, 2023

Unified School District No. 411

For the Year Ended June 30, 2023

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INDEPENDENT AUDITOR'S REPORT

Board of Education
Unified School District No. 411
Goessel, 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. 411, Goessel, Kansas (District), as of and for the year ended June 30, 2023 and the related disclosures to the financial statement.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

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

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the District as of June 30, 2023, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

Basis for Adverse and Unmodified Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the *Kansas Municipal Audit and Accounting Guide*. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statement section of our report. We are required to be independent of the District, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our adverse and unmodified audit opinions.

Matter Giving Rise to Adverse Opinion on U.S. Generally Accepted Accounting Principles

As discussed in Note 1 of the financial statement, the financial statement is prepared by the District on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

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 2023 fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, summary of regulatory basis 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 the purpose of additional analysis and are not a required part of the 2023 basic financial statement, but 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 2023 basic financial statement. The 2023 information has been subjected to the auditing procedures applied in the audit of the 2023 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 2023 basic financial statement or to the 2023 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the accompanying supplementary information is fairly stated in all material respects in relation to the 2023 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 the District as of and for the year ended June 30, 2022 (not presented herein), and have issued our report thereon dated August 4, 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 2023 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.

Knudsen, Monroe & Company, LLC.

Certified Public Accountants
Newton, Kansas
August 14, 2023

Unified School District No. 411

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH
Regulatory Basis

For the Year Ended June 30, 2023

Funds	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
General Funds						
General	$ -	2,872,224	2,872,224	-	-	-
Supplemental General	29,930	981,544	958,847	52,627	-	52,627
Special Purpose Funds						
At Risk (K-12)	49,104	242,000	231,275	59,829	-	59,829
At Risk (Preschool-Aged)	3,850	36,500	36,001	4,349	-	4,349
Bilingual	602	1,500	1,468	634	-	634
Driver Training	22,142	6,680	3,796	25,026	-	25,026
Capital Outlay	579,809	287,660	212,103	655,366	-	655,366
Food Service	71,578	238,252	238,549	71,281	-	71,281
Professional Development	5,959	10,683	6,665	9,977	-	9,977
Special Education	225,203	755,582	747,685	233,100	-	233,100
Career and Postsecondary Education	67,975	113,000	111,042	69,933	-	69,933
KPERS Employer Contribution	-	278,740	278,740	-	-	-
Recreation Commission	22,310	25,425	25,000	22,735	-	22,735
Contingency Reserve	246,849	-	-	246,849	-	246,849
Textbook & Student Material Revolving	22,461	1,221	207	23,475	-	23,475
Gifts and Grants	1,332	4,256	1,436	4,152	-	4,152
Federal Government Programs						
Improving Basic Programs Operated by Local Educational Agencies (Title I)	-	41,524	41,524	-	-	-
Supporting Effective Instruction Program (Title II)	-	4,633	4,633	-	-	-
Student Support Academic Enrichment (Title IV)	-	11,300	11,300	-	-	-
Elementary and Secondary School Emergency Relief Fund III	-	-	70,770	(70,770)	-	(70,770)
Bond and Interest Fund	515,657	312,646	259,400	568,903	-	568,903
District Activity Funds						
Activity Gate Receipts	17,537	78,381	69,111	26,807	-	26,807
School Projects	2,663	3,652	3,363	2,952	-	2,952
Total Reporting Entity (Excluding Agency Funds)	$ 1,884,961	6,307,403	6,185,139	2,007,225	-	2,007,225

Composition of Cash	
Cash on hand	$ 3,000
Cash in Bank, The Citizens State Bank	
Checking	11,265
Money Market	1,963,201
Activity Funds - High School	63,043
Activity Funds - Grade School	4,347
Petty Cash - High School	209
Petty Cash - Grade School	630
Scholarship	7
Total Cash	2,045,702
Less Agency Funds (Schedule 3)	38,477
Total Reporting Entity (excluding Agency Funds)	$ 2,007,225

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Municipal Financial Reporting Entity

Unified School District No. 411, Goessel, Kansas, is a municipal corporation governed by an elected seven-member board. This regulatory financial statement presents Unified School District No. 411 (District), a municipality.

Regulatory Basis Fund Types

General 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.

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 – used to report assets held by the District in a purely custodial capacity.

Activity Fund – under provisions of K.S.A. 72-1178, the Board of Education adopted a resolution relating to the school activity funds which results in the activity funds being accounted for under policies and procedures of the Board.

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

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

The 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 Funds, Special Purpose Funds (unless specifically exempted by statute), and the Bond and Interest Fund. 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 fiscal 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.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

3. Public hearing on or before August 15th, but at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25th.

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

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

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

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 District for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year end.

A legal operating budget is not required for Agency Funds or the following Special Purpose Funds: Contingency Reserve, Textbook and Student Material Revolving, Gifts and Grants, and Federal and State Government Programs.

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.

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 comparisons, the expenditures are properly offset by the reimbursements under the KMAAG regulatory basis of accounting.

2. DEPOSITS AND INVESTMENTS

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

K.S.A. 12-1675 limits the District's investment of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; U.S. government securities; temporary notes;

2. DEPOSITS AND INVESTMENTS (Continued)

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. All deposits were legally secured at June 30, 2023.

At June 30, 2023, the District's carrying amount of deposits was $2,042,701 and the bank balance was $2,081,476. The bank balance was held by one bank resulting in a concentration of credit risk. Of the bank balance, $250,000 was covered by federal depository insurance and $1,831,476 was collateralized with securities held by the pledging financial institution's agents in the District's name.

3. IN-SUBSTANCE RECEIPT IN TRANSIT

The District received no in-substance receipt in transit subsequent to June 30, 2023, as all receipts under K.S.A. 72-5135 were received and recorded prior to June 30, 2023.

4. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

Compliance with Kansas Statutes

Per K.S.A. 9-1402, the District's financial institution is required to pledge securities for deposits in excess of FDIC coverage. The District's financial institution did not maintain proper records of pledged securities, which resulted in the District's deposits being inadequately secured for eight days at the beginning of the year ended June 30, 2023.

The District does not purchase products or services offered by Kansas industries for the blind and severely disabled, which is a violation of K.S.A. 75-3317 through 75-3322.

5. INTERFUND TRANSFERS

Operating transfers were as follows:

From	To	Regulatory Authority	Amount
General	At-Risk (K-12)	K.S.A. 72-5167	$ 162,000
General	At-Risk (Preschool-Aged)	K.S.A. 72-5167	36,500
General	Capital Outlay	K.S.A. 72-5167	13,602
General	Special Education	K.S.A. 72-5167	570,441
Supplemental General	At Risk (K-12)	K.S.A. 72-5143	80,000
Supplemental General	Bilingual	K.S.A. 72-5143	1,500
Supplemental General	Food Service	K.S.A. 72-5143	15,000
Supplemental General	Professional Development	K.S.A. 72-5143	9,600
Supplemental General	Special Education	K.S.A. 72-5143	185,141
Supplemental General	Career and Postsecondary Education	K.S.A. 72-5143	113,000

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	Balance Beginning of Year	Additions	Reduction /Payments	Balance End of Year	Interest Paid
General Obligation Bonds									
Refunding & School Building Bonds, Series 2013	2.0-3.5%	5/1/2013	$ 3,760,000	9/1/2031	$ 2,230,000	-	200,000	2,030,000	59,400

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

	Year ended June 30						
	2024	2025	2026	2027	2028	2029-2032	Total
General Obligation Bonds							
Principal	$ 205,000	205,000	215,000	220,000	225,000	960,000	2,030,000
Interest	55,094	50,225	44,975	39,262	33,144	63,025	285,725
Total principal & interest	$ 260,094	255,225	259,975	259,262	258,144	1,023,025	2,315,725

7. OPERATING LEASES

In March 2023, the District entered into a new lease agreement for office equipment for 63 months. Operating lease payments of $38,214 were made in the fiscal year ended June 30, 2023. Operating lease obligations for subsequent years are as follows:

Year	Amount
2024	$ 37,973
2025	37,973
2026	37,973
2027	37,973
2028	34,809

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. Each retiree pays the full amount of their applicable premium.

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

Full-time staff who work all twelve months of the year earn annual vacation time of one to four weeks depending upon position and length of employment. Teachers and other staff working for the District less than twelve months each contract year do not receive paid vacation time.

Full-time certified and classified personnel earn twelve days of sick leave per year cumulative to a maximum of seventy-five days. Regularly employed personnel working less than full time earn sick leave on a pro-rated basis per year cumulative to a maximum of forty-five days. Unused sick leave is not paid to terminating employees. The District's liability for compensated absences at June 30, 2023, has not been recorded in this financial statement.

Early Retirement Pension Plan

The District provides an early retirement program for certain eligible employees. The plan defines those eligible as employees who are "currently employed in licensed employment or administrative employment with the District." Eligible retirees under this program may receive benefits for up to 5 years. Payments to retired employees under this plan for the year ended June 30, 2023 were $31,341.

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 S. 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,

9. DEFINED BENEFIT PENSION PLAN (Continued)

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 the Death and Disability Program) was 14.20% and 13.33%, respectively, for the fiscal year ended June 30, 2022. The actuarially determined employer contribution rate and statutory contribution rate was 13.88% and 13.11% for the fiscal year ended June 30, 2023.

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

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

The 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 $278,740 for the year ended June 30, 2023.

9. DEFINED BENEFIT PENSION PLAN (Continued)

Net Pension Liability

At June 30, 2023, the District's proportionate share of the collective net pension liability reported by KPERS was $2,906,539. The net pension liability was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2021, which was rolled forward to June 30, 2022. The District's proportion of the net pension liability was based on the ratio of the District's contributions to KPERS, relative to the total employer and non-employer contributions of the State/School subgroup within KPERS for the fiscal year ended June 30, 2022. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

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

10. RISK MANAGEMENT

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

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The District has been unable to obtain insurance at a cost it considered to be economically justifiable. For this reason, the District participates in the Kansas Educational Risk Management Pool, LLC (KERMP), which is a public entity risk pool currently operating as a common risk management and insurance program for participating members.

The District pays an annual premium to KERMP for its property and liability insurance coverage. The agreement to participate provides that the KERMP will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of specified amounts for each insured event. Additional premiums may be due if total claims for the pool are different than what has been anticipated by KERMP management.

The District continues to carry commercial insurance for workers compensation. There were no significant reductions in coverage during the past fiscal year and there were no settlements exceeding insurance coverage for each of the past three years.

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

11. RELATED PARTY TRANSACTIONS

The District is the taxing authority for the Goessel Recreation Commission which operates recreational programs within the District. The District and the City of Goessel each appoint two members of the recreation commission board. During the fiscal year ended June 30, 2023, the District levied a total tax of 1.357 mills for the Recreation Commission Fund, which in turn is appropriated to the Goessel Recreation Commission for its operations. The financial activity of the Goessel Recreation Commission is not included in this financial statement.

The District contracted electrical maintenance services with a company for which a board member is the owner. The contracted amount for years ended June 30, 2023 and 2022 was $1,898 and $3,984, respectively.

12. DATE OF MANAGEMENT'S REVIEW

Management has performed an analysis of the activities and transactions subsequent to June 30, 2023, to determine the need for any adjustments to and/or disclosures within the audited financial statement. Management has performed their analysis through August 14, 2023, which is the date at which the financial statement was available to be issued.

UNIFIED SCHOOL DISTRICT NO. 411

GOESSEL, KANSAS

REGULATORY – REQUIRED

SUPPLEMENTARY INFORMATION

FOR THE YEAR ENDED JUNE 30, 2023

SCHEDULE 1

Unified School District No. 411

SUMMARY OF EXPENDITURES – ACTUAL AND BUDGET
Regulatory Basis

For the 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)
GENERAL FUNDS						
General	$ 2,981,744	(109,520)	-	2,872,224	2,872,224	-
Supplemental General	995,253	(36,406)	-	958,847	958,847	-
SPECIAL PURPOSE FUNDS						
At Risk (K-12)	284,104	-	-	284,104	231,275	(52,829)
At Risk (Preschool-Aged)	38,850	-	-	38,850	36,001	(2,849)
Bilingual	2,352	-	-	2,352	1,468	(884)
Driver Training	26,192	-	-	26,192	3,796	(22,396)
Capital Outlay	502,500	-	-	502,500	212,103	(290,397)
Food Service	258,698	-	-	258,698	238,549	(20,149)
Professional Development	7,234	-	-	7,234	6,665	(569)
Special Education	982,423	-	-	982,423	747,685	(234,738)
Career and Postsecondary Education	177,587	-	-	177,587	111,042	(66,545)
KPERS Employer Contribution	310,037	-	-	310,037	278,740	(31,297)
Recreation Commission	25,000	-	-	25,000	25,000	-
BOND AND INTEREST FUND	259,400	-	-	259,400	259,400	-

Unified School District No. 411

General Funds

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)
GENERAL				
RECEIPTS				
Mineral production tax	$ 68	78	-	78
General state aid	2,320,855	2,441,705	2,494,524	(52,819)
Special Education state aid	402,439	430,441	487,220	(56,779)
Reimbursements	3,830	-	-	-
Total receipts	2,727,192	2,872,224	2,981,744	(109,520)
EXPENDITURES				
Instruction	1,165,698	1,057,246	1,174,434	(117,188)
Student support services	81,257	33,421	105,165	(71,744)
Instructional support	6,567	4,129	5,500	(1,371)
General administration	165,432	243,293	151,750	91,543
School administration	260,486	275,652	273,700	1,952
Operation and maintenance	318,614	228,766	371,150	(142,384)
Student transportation services	136,786	171,096	153,050	18,046
Other support services	64,011	76,078	69,775	6,303
Transfer to				
At-Risk (K-12)	101,000	162,000	170,000	(8,000)
At Risk (Preschool-Aged)	-	36,500	20,000	16,500
Capital Outlay	-	13,602	-	13,602
Special Education	427,341	570,441	487,220	83,221
	2,727,192	2,872,224	2,981,744	(109,520)
Adjustment to comply with legal max	-	-	(109,520)	109,520
Total expenditures	2,727,192	2,872,224	2,872,224	-
Receipts over (under) expenditures	-	-		
Unencumbered cash, beginning	-	-		
Unencumbered cash, ending	$ -	-		

Unified School District No. 411

General Funds

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)
SUPPLEMENTAL GENERAL				
RECEIPTS				
Taxes				
Tax in process	$ -	28,273	11,963	16,310
Ad valorem tax	292,290	340,267	380,880	(40,613)
Delinquent tax	4,849	6,665	9,408	(2,743)
Motor vehicle tax	38,685	34,427	32,554	1,873
Recreational vehicle tax	743	652	647	5
Commerical vehicle tax	2,030	1,705	1,555	150
State aid	539,655	569,555	591,180	(21,625)
Total receipts	878,252	981,544	1,028,187	(46,643)
EXPENDITURES				
Instruction	359,584	561,057	480,003	81,054
Student support services	3,500	-	3,500	(3,500)
General administration	-	-	15,000	(15,000)
Operation and maintenance	-	(6,451)	-	(6,451)
Transfer to				
At Risk (K-12)	107,000	80,000	65,000	15,000
At Risk (Preschool-Aged)	27,500	-	15,000	(15,000)
Bilingual	1,500	1,500	1,750	(250)
Food Service	-	15,000	45,000	(30,000)
Professional Development	-	9,600	-	9,600
Special Education	262,000	185,141	270,000	(84,859)
Career and Postsecondary Education	136,098	113,000	100,000	13,000
	897,182	958,847	995,253	(36,406)
Adjustment to comply with legal max	-	-	(36,406)	36,406
Total expenditures	897,182	958,847	958,847	-
Receipts over (under) expenditures	(18,930)	22,697		
Unencumbered cash, beginning	48,860	29,930		
Unencumbered cash, ending	$ 29,930	52,627		

Unified School District No. 411

Special Purpose Funds

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)
AT RISK (K-12)				
RECEIPTS				
Transfer from				
General	$ 101,000	162,000	170,000	(8,000)
Supplemental General	107,000	80,000	65,000	15,000
Total receipts	208,000	242,000	235,000	7,000
EXPENDITURES				
Instruction	177,544	197,855	243,704	(45,849)
Student support services	29,080	33,420	40,400	(6,980)
Total expenditures	206,624	231,275	284,104	(52,829)
Receipts over (under) expenditures	1,376	10,725		
Unencumbered cash, beginning	47,728	49,104		
Unencumbered cash, ending	$ 49,104	59,829		
AT RISK (PRESCHOOL-AGED)				
RECEIPTS				
Transfer from				
General	$ -	36,500	20,000	16,500
Supplemental General	27,500	-	15,000	(15,000)
Total receipts	27,500	36,500	35,000	1,500
EXPENDITURES				
Salaries and benefits	27,480	36,001	38,850	(2,849)
Receipts over (under) expenditures	20	499		
Unencumbered cash, beginning	3,830	3,850		
Unencumbered cash, ending	$ 3,850	4,349		

Unified School District No. 411

Special Purpose Funds

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)
BILINGUAL				
RECEIPTS				
Transfer from Supplemental General	$ 1,500	1,500	1,750	(250)
EXPENDITURES				
Salaries and benefits	950	1,400	1,500	(100)
Supplies and other	65	68	852	(784)
Total expenditures	1,015	1,468	2,352	(884)
Receipts over (under) expenditures	485	32		
Unencumbered cash, beginning	117	602		
Unencumbered cash, ending	$ 602	634		
DRIVER TRAINING				
RECEIPTS				
State aid	$ 2,074	3,220	4,050	(830)
Reimbursements	3,620	3,460	-	3,460
Total receipts	5,694	6,680	4,050	2,630
EXPENDITURES				
Salaries and benefits	3,259	3,673	8,055	(4,382)
Supplies and other	124	123	250	(127)
Property and equipment	-	-	17,887	(17,887)
Total expenditures	3,383	3,796	26,192	(22,396)
Receipts over (under) expenditures	2,311	2,884		
Unencumbered cash, beginning	19,831	22,142		
Unencumbered cash, ending	$ 22,142	25,026		

Unified School District No. 411

Special Purpose Funds

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)
CAPITAL OUTLAY				
RECEIPTS				
Taxes				
Tax in process	$ -	12,283	5,151	7,132
Ad valorem tax	126,630	127,318	122,594	4,724
Delinquent tax	1,789	1,855	4,087	(2,232)
Motor vehicle tax	13,205	14,358	13,604	754
Recreational vehicle tax	256	273	270	3
Commercial vehicle tax	785	737	650	87
State Aid	75,050	80,861	81,254	(393)
Interest	4,954	6,165	-	6,165
Transfer from General	-	13,602	-	13,602
Other	31,462	30,208	-	30,208
Total receipts	254,131	287,660	227,610	60,050
EXPENDITURES				
Instruction	8,979	21,632	20,000	1,632
Instructional support	-	-	75,000	(75,000)
General administration	53,459	-	95,000	(95,000)
Student transportation services	122,291	-	152,500	(152,500)
Operations and maintenance	126,729	190,471	160,000	30,471
Total expenditures	311,458	212,103	502,500	(290,397)
Receipts over (under) expenditures	(57,327)	75,557		
Unencumbered cash, beginning	637,136	579,809		
Unencumbered cash, ending	$ 579,809	655,366		

Unified School District No. 411

Special Purpose Funds

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)
FOOD SERVICE				
RECEIPTS				
Student sales	$ 10,490	95,072	72,410	22,662
Adult sales	6,421	7,237	7,525	(288)
Federal aid	219,975	118,982	60,980	58,002
State aid	1,828	1,961	1,205	756
Other	1,325	-	-	-
Transfer from				
General	-	-	45,000	(45,000)
Supplemental General	-	15,000	-	15,000
Total receipts	240,039	238,252	187,120	51,132
EXPENDITURES				
Salaries and benefits	97,208	118,461	113,198	5,263
Food	113,204	116,130	125,000	(8,870)
Supplies and other	13,459	3,958	20,500	(16,542)
Total expenditures	223,871	238,549	258,698	(20,149)
Receipts over (under) expenditures	16,168	(297)		
Unencumbered cash, beginning	55,410	71,578		
Unencumbered cash, ending	$ 71,578	71,281		

Unified School District No. 411

Special Purpose Funds

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)
PROFESSIONAL DEVELOPMENT				
RECEIPTS				
Inservice Aid	$ -	1,083	1,275	(192)
Transfer from				
Supplemental General	-	9,600	-	9,600
Total receipts	-	10,683	1,275	9,408
EXPENDITURES				
Professional and technical services	5,432	6,665	7,234	(569)
Receipts over (under) expenditures	(5,432)	4,018		
Unencumbered cash, beginning	11,391	5,959		
Unencumbered cash, ending	$ 5,959	9,977		
SPECIAL EDUCATION				
RECEIPTS				
Federal Aid	$ 2,388	-	-	-
Reimbursements	6,176	-	-	-
Transfer from				
General	427,341	570,441	487,220	83,221
Supplemental General	262,000	185,141	270,000	(84,859)
Total receipts	697,905	755,582	757,220	(1,638)
EXPENDITURES				
Instruction	-	-	31,598	(31,598)
Student support services	15,161	18,751	20,075	(1,324)
Transportation	3,355	2,888	5,750	(2,862)
Special Education Coop assessments	282,997	314,265	425,000	(110,735)
Special Education Coop flowthrough	387,704	411,781	500,000	(88,219)
Total expenditures	689,217	747,685	982,423	(234,738)
Receipts over (under) expenditures	8,688	7,897		
Unencumbered cash, beginning	216,515	225,203		
Unencumbered cash, ending	$ 225,203	233,100		

Unified School District No. 411

Special Purpose Funds

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)
CAREER AND POSTSECONDARY EDUCATION				
RECEIPTS				
State aid	$ -	-	9,612	(9,612)
Transfer from Supplemental General	136,098	113,000	100,000	13,000
Total receipts	136,098	113,000	109,612	3,388
EXPENDITURES				
Salaries and benefits	138,636	111,042	177,587	(66,545)
Receipts over (under) expenditures	(2,538)	1,958		
Unencumbered cash, beginning	70,513	67,975		
Unencumbered cash, ending	$ 67,975	69,933		
KPERS EMPLOYER CONTRIBUTION				
RECEIPTS				
State aid	$ 281,853	278,740	310,037	(31,297)
EXPENDITURES				
Instruction	194,478	192,331	205,000	(12,669)
General administration	22,548	22,299	25,500	(3,201)
School administration	19,730	19,512	24,500	(4,988)
Other supplemental services	8,456	8,362	12,537	(4,175)
Operations and maintenance	16,911	16,724	18,000	(1,276)
Student transportation services	8,456	8,362	12,000	(3,638)
Food service	11,274	11,150	12,500	(1,350)
Total expenditures	281,853	278,740	310,037	(31,297)
Receipts over (under) expenditures	-	-		
Unencumbered cash, beginning	-	-		
Unencumbered cash, ending	$ -	-		

Unified School District No. 411

Special Purpose Funds

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)
RECREATION COMMISSION				
RECEIPTS				
Taxes				
Tax in process	$ -	2,084	876	1,208
Ad valorem tax	21,516	20,249	19,491	758
Delinquent tax	342	435	694	(259)
Motor vehicle tax	2,463	2,485	2,354	131
Recreational vehicle tax	48	47	47	-
Commercial vehicle tax	140	125	112	13
Total receipts	24,509	25,425	23,574	1,851
EXPENDITURES				
Appropriation to recreation commission	25,000	25,000	25,000	-
Receipts over (under) expenditures	(491)	425		
Unencumbered cash, beginning	22,801	22,310		
Unencumbered cash, ending	$ 22,310	22,735		

Unified School District No. 411

Special Purpose Funds

SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL
Regulatory Basis

For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

	2022	2023
CONTINGENCY RESERVE		
RECEIPTS	$ -	-
EXPENDITURES	-	-
Receipts over (under) expenditures	-	-
Unencumbered cash, beginning	233,863	246,849
Prior year cancelled encumbrance	12,986	-
Unencumbered cash, ending	$ 246,849	246,849
TEXTBOOK AND STUDENT MATERIAL REVOLVING		
RECEIPTS		
Other	$ -	1,221
EXPENDITURES		
Materials	263	207
Receipts over (under) expenditures	(263)	1,014
Unencumbered cash, beginning	22,724	22,461
Unencumbered cash, ending	$ 22,461	23,475
GIFTS AND GRANTS		
RECEIPTS		
Donations	$ 5	4,256
EXPENDITURES		
Supplies	-	1,436
Receipts over (under) expenditures	5	2,820
Unencumbered cash, beginning	1,327	1,332
Unencumbered cash, ending	$ 1,332	4,152

Unified School District No. 411

Special Purpose Funds

SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL
Regulatory Basis

For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022

	2022	2023
FEDERAL AND STATE GOVERNMENT PROGRAMS IMPROVING BASIC PROGRAMS OPERATED BY LOCAL EDUCATIONAL AGENCIES (TITLE I)		
RECEIPTS		
Federal aid	$ 26,163	25,591
Reallocation of grant proceeds	16,477	15,933
Total receipts	42,640	41,524
EXPENDITURES		
Salaries and benefits	42,640	41,524
Receipts over (under) expenditures	-	-
Unencumbered cash, beginning	-	-
Unencumbered cash, ending	$ -	-
SUPPORTING EFFECTIVE INSTRUCTION PROGRAM (TITLE II)		
RECEIPTS		
Federal aid	$ 5,231	4,633
EXPENDITURES		
Reallocation of grant proceeds	5,231	4,633
Receipts over (under) expenditures	-	-
Unencumbered cash, beginning	-	-
Unencumbered cash, ending	$ -	-
STUDENT SUPPORT ACADEMIC ENRICHMENT PROGRAM (TITLE IV)		
RECEIPTS		
Federal aid	$ 11,246	11,300
EXPENDITURES		
Reallocation of grant proceeds	11,246	11,300
Receipts over (under) expenditures	-	-
Unencumbered cash, beginning	-	-
Unencumbered cash, ending	$ -	-

Unified School District No. 411

Special Purpose Funds

SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL
Regulatory Basis

For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022

	2022	2023
FEDERAL AND STATE GOVERNMENT PROGRAMS		
ELEMENTARY AND SECONDARY SCHOOL		
EMERGENCY RELIEF FUND II		
RECEIPTS		
Federal aid	$ 88,080	-
EXPENDITURES		
Salaries and benefits	82,889	-
Equipment and supplies	858	-
Total expenditures	83,747	-
Receipts over (under) expenditures	4,333	-
Unencumbered cash, beginning	(4,333)	-
Unencumbered cash, ending	$ -	-
ELEMENTARY AND SECONDARY SCHOOL		
EMERGENCY RELIEF FUND III		
RECEIPTS	$ -	-
EXPENDITURES		
Salaries and benefits	-	55,290
Equipment and supplies	-	15,480
Total expenditures	-	70,770
Receipts over (under) expenditures	-	(70,770)
Unencumbered cash, beginning	-	-
Unencumbered cash, ending	$ -	(70,770)

Unified School District No. 411

Bond and Interest 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)
BOND AND INTEREST				
RECEIPTS				
Taxes				
Tax in process	$ -	16,518	6,935	9,583
Ad Valorem	169,271	125,981	121,171	4,810
Delinquent tax	2,300	3,132	5,497	(2,365)
Motor vehicle tax	16,393	17,835	16,971	864
Recreational vehicle tax	318	340	338	2
Commercial vehicle tax	952	982	811	171
State aid	142,093	147,858	147,858	-
Total receipts	331,327	312,646	299,581	13,065
EXPENDITURES				
Principal	195,000	200,000	200,000	-
Interest	63,350	59,400	59,400	-
Total expenditures	258,350	259,400	259,400	-
Receipts over (under) expenditures	72,977	53,246		
Unencumbered cash, beginning	442,680	515,657		
Unencumbered cash, ending	$ 515,657	568,903		

SCHEDULE 3

Unified School District No. 411

Agency Funds

SUMMARY OF RECEIPTS AND DISBURSEMENTS
Regulatory Basis

For the Year Ended June 30, 2023

	Beginning Balance	Receipts	Disbursements	Ending Balance
STUDENT ORGANIZATIONS				
JUNIOR HIGH AND HIGH SCHOOL				
Student council - High School	$ 578	1,106	1,652	32
Student council - Junior High School	665	8,749	7,428	1,986
Class of 2023	3,632	2,316	5,948	-
Class of 2024	2,088	9,323	2,685	8,726
Class of 2025	685	1,260	150	1,795
Class of 2026	141	1,196	856	481
FFA	2,461	18,282	14,785	5,958
FCCLA	4,393	7,254	9,643	2,004
Elbiata	1,770	950	175	2,545
Concessions	358	14,794	14,351	801
Trip fund	2,904	9,267	4,322	7,849
SEE	374	-	-	374
Other	1,989	16,142	16,490	1,641
Total Junior High and High School Student Organizations	22,038	90,639	78,485	34,192
GRADE SCHOOL				
Student council	289	299	555	33
Early Childhood	508	2,523	1,121	1,910
Family Reading Night	128	2,549	1,701	976
Nature grant	118	-	-	118
Computer	752	-	-	752
Other	780	3,608	3,892	496
Total Grade School Student Organizations	2,575	8,979	7,269	4,285
Total Agency Funds	$ 24,613	99,618	85,754	38,477

Unified School District No. 411

District Activity Funds

SCHEDULE OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH
Regulatory Basis

For the Year Ended June 30, 2023

	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
ACTIVITY GATE RECEIPTS						
JUNIOR HIGH AND HIGH SCHOOL						
Athletics	$ 15,106	75,554	66,286	24,374	-	24,374
Plays	2,431	2,827	2,825	2,433	-	2,433
Total Activity Gate Receipts	$ 17,537	78,381	69,111	26,807	-	26,807
SCHOOL PROJECTS						
JUNIOR HIGH AND HIGH SCHOOL						
Yearbooks	$ 1,710	623	626	1,707	-	1,707
Other	522	141	110	553	-	553
GRADE SCHOOL						
Yearbooks	431	2,888	2,627	692	-	692
Total School Projects	$ 2,663	3,652	3,363	2,952	-	2,952