UNIFIED SCHOOL DISTRICT #445

Coffeyville, Kansas

Independent Auditor's Reports with
Financial Statement and
Supplementary Information

For the Fiscal Year Ended June 30, 2023

UNIFIED SCHOOL DISTRICT #445
Coffeyville, Kansas

TABLE OF CONTENTS

	PAGE NUMBER
Independent Auditor's Report	1 – 3
Statement 1	
Summary Statement of Receipts, Expenditures, and Unencumbered Cash – Regulatory Basis	4 – 5
Notes to the Financial Statement	6 - 16
SUPPLEMENTARY INFORMATION:	
Schedule 1	
Summary of Expenditures - Actual and Budget – Regulatory Basis (Budgeted Fund Only)	17
Schedule 2	
Schedule of Receipts and Expenditures – Actual and Budget Regulatory Basis - (with Comparative Actual Amounts for the Prior Year)	
General Fund	18 - 19
Supplemental General Fund	20 - 21
4 Year Old At-Risk Fund	22
K-12 At-Risk Fund	23
Bilingual Education Fund	24
Vocational Education Fund	25
Special Education Fund	26
Virtual Education Fund	27
Parent Education Fund	28
Title IX Indian Education Fund	29
Driver Training Fund	30
Food Service Fund	31
Capital Outlay Fund	32
Professional Development Fund	33
Contingency Reserve Fund	34
Textbook Rental Fund	35
KPERS Special Retirement Contributions Fund	36
Johnson O'Malley Fund	37
Recreation Commission Fund	38
Recreation Commission Employee Benefits and Special Liability Fund	39
Title I Fund	40
Title II-A Fund	41
Title III- English Learners Fund	42
Title IV- Drug Fund	43
Title VI-B Rural Low Income Fund	44
21ST CCLC Grant Fund	45
FKHS Community Pool Fund	46
Elementary and Secondary School Emergency Relief II Fund	47
Elementary and Secondary School Emergency Relief III Fund	48
KU Community Health Worker Fund	49
KDHE K-12 COVID Testing Grant Fund	50
ARE HCY II Fund	51

UNIFIED SCHOOL DISTRICT #445
Coffeyville, Kansas

TABLE OF CONTENTS
(Continued)

	PAGE NUMBER
SUPPLEMENTARY INFORMATION: (Continued)	
Schedule 2 (Continued)	
Schedule of Receipts and Expenditures –	
Actual and Budget – Regulatory Basis	
DCF – Early Learning Even Year Grant Fund	52
KDHE MIECHV I Even Year Fund	53
KDHE MIECHV I Odd Year Fund	54
Miscellaneous Grants Fund	55
Bond and Interest Fund	56
Schedule 3	
Schedule of Receipts and Disbursements	
Agency Funds – Regulatory Basis	57 – 59
Schedule 4	
Summary of Receipts, Expenditures, and Unencumbered Cash	
District Activity Funds – Regulatory Basis	60
Schedule of Expenditures of Federal Awards	61 - 62
Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statement Performed in Accordance with *Government Auditing Standards*	63 - 64
Independent Auditors' Report on Compliance for Each Major Program and on Internal Control Over Compliance Required by the Uniform Guidance	65 - 67
Schedule of Findings and Questioned Costs	68
Summary Schedule of Prior Audit Findings	69

JARRED, GILMORE & PHILLIPS, PA
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

Board of Education
Unified School District #445
Coffeyville, Kansas

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 #445, as of and for the year ended June 30, 2023 and the related notes to the financial statement.

Adverse Opinion on U.S. Generally Accepted Accounting Principles
In our opinion, because of the significance of the matter discussed in the Basis for Adverse and Unmodified Opinions section of our report, the accompanying financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Unified School District #445 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 Unified School District #445 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), the standards applicable to financial audits contained in *Government Auditing* Standards, issued by the Comptroller General of the United States, 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 Unified School District #445 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 and *Government Auditing Standards* 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 and *Government Auditing Standards*, 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, the schedule of receipts and expenditures – actual and budget regulatory basis, for each individual fund, the schedule of receipts and disbursements – agency funds – regulatory basis, and the summary 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 analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. The schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations*, Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such information is the responsibility of management and was derived from and relates directly to the underlying

accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the accompanying supplementary information is fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of the Unified School District #445 as of and for the year ended June 30, 2022 (not presented herein), and have issued our report thereon dated November 7, 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 schedule of receipts and expenditures – actual and budget regulatory basis, for each individual fund, 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.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 27, 2023, on our consideration of the Unified School District #445's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Unified School District #445's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Unified School District #445's internal control over financial reporting and compliance.

Jarred, Gilmore & Phillips, PA

JARRED, GILMORE & PHILLIPS, PA
Certified Public Accountants

Chanute, Kansas
December 27, 2023

UNIFIED SCHOOL DISTRICT #445
Coffeyville, Kansas

Summary Statement of Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis
For the Fiscal Year Ended June 30, 2023

Funds	Beginning Unencumbered Cash Balances	Receipts	Expenditures	Ending Unencumbered Cash Balances	Plus Encumbrances and Accounts Payable	Cash Balances June 30, 2023
General	$ -	$ 14,079,580.25	$ 14,079,580.25	$ -	$ 1,619,436.03	$ 1,619,436.03
Supplemental General	197,288.31	4,250,357.62	4,195,000.00	252,645.93	134,944.67	387,590.60
Special Purpose Funds:						
4 Year Old At-Risk	109,799.10	290,760.00	289,269.08	111,290.02	16,508.66	127,798.68
K-12 At-Risk	125,478.03	4,020,326.00	4,019,715.48	126,088.55	373,345.75	499,434.30
Bilingual Education	74,152.69	209,739.00	203,046.92	80,844.77	23,105.92	103,950.69
Vocational Education	150,810.70	421,707.00	421,897.55	150,620.15	53,258.70	203,878.85
Special Education	439,156.12	2,915,322.53	2,940,784.24	413,694.41	105,510.83	519,205.24
Virtual Education	145,144.41	133,715.00	72,155.59	206,703.82	27,291.17	233,994.99
Parent Education	74,337.27	133,000.00	124,532.33	82,804.94	-	82,804.94
Title IX Indian Education	-	99,625.00	99,625.00	-	1,681.37	1,681.37
Driver Training	51,017.74	32,120.00	31,684.53	51,453.21	8,478.00	59,931.21
Food Service	417,183.03	1,529,362.90	1,636,238.15	310,307.78	57,080.45	367,388.23
Capital Outlay	2,488,744.14	1,779,927.13	1,387,977.99	2,880,693.28	86,449.76	2,967,143.04
Professional Development	45,333.55	12,000.00	9,332.33	48,001.22	15.00	48,016.22
Contingency Reserve	175,432.67	-	-	175,432.67	-	175,432.67
Textbook Rental	187,499.16	22,123.50	4,380.45	205,242.21	-	205,242.21
KPERS Special Retirement Contributions	-	1,576,303.82	1,576,303.82	-	-	-
Johnson O'Malley	-	8,257.42	8,257.42	-	-	-
Recreation Commission	11,017.68	580,835.28	565,000.00	26,852.96	-	26,852.96
Recreation Commission Employee Benefits and Special Liability	7,361.93	118,174.40	118,000.00	7,536.33	-	7,536.33
Title I	-	765,219.00	765,219.00	-	79,615.90	79,615.90
Title II-A	-	103,904.00	103,904.00	-	12,161.68	12,161.68
Title III - English Learners	-	26,369.00	26,369.00	-	2,548.66	2,548.66
Title IV- Drug	-	43,688.00	43,688.00	-	1,753.08	1,753.08

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

UNIFIED SCHOOL DISTRICT #445
Coffeyville, Kansas

Summary Statement of Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis
For the Fiscal Year Ended June 30, 2023

Funds	Beginning Unencumbered Cash Balances	Receipts	Expenditures	Ending Unencumbered Cash Balances	Plus Encumbrances and Accounts Payable	Cash Balances June 30, 2023
Special Purpose Funds: (Continued)						
21st CCLC Grant	$ -	$ 167,360.00	$ 167,360.00	$ -	$ 1,146.35	$ 1,146.35
FKHS Community Pool	81,564.37	12,000.00	-	93,564.37	-	93,564.37
Elementary and Secondary School Emergency Relief II	(147,227.96)	627,340.00	1,044,245.88	(564,133.84)	531,346.42	(32,787.42)
Elementary and Secondary School Emergency Relief III	-	-	528,444.22	(528,444.22)	139,296.70	(389,147.52)
KU Community Health Worker	(29,681.58)	80,556.29	109,094.92	(58,220.21)	2,942.83	(55,277.38)
KDHE K-12 COVID Testing Grant	(28,301.81)	40,705.55	24,987.50	(12,583.76)	-	(12,583.76)
ARE HCY II	-	550.00	1,646.20	(1,096.20)	1,500.00	403.80
DCF - Early Learning Even Year Grant	(214,952.27)	938,963.45	851,810.00	(127,798.82)	63,015.69	(64,783.13)
KDHE MIECHV I Even Year	(90,064.80)	158,322.51	68,245.18	12.53	-	12.53
KDHE MIECHV I Odd Year	-	93,601.70	142,152.60	(48,550.90)	1,539.41	(47,011.49)
Miscellaneous Grants	96,470.53	127,263.48	135,453.03	88,280.98	6,014.00	94,294.98
Gate Receipts	184,976.41	129,648.36	103,867.38	210,757.39	-	210,757.39
Bond and Interest Funds:						
Bond and Interest	372,260.74	1,112,650.81	802,990.00	681,921.55	-	681,921.55
Total Reporting Entity	$ 4,924,800.16	$ 36,641,379.00	$ 36,702,258.04	$ 4,863,921.12	$ 3,349,987.03	$ 8,213,908.15

Composition of Cash	
Checking and Money Market Account	$ 8,213,495.90
Activity Checking Accounts	139,253.93
Total Cash	8,352,749.83
Less Agency Funds per Schedule 3	(138,841.68)
Total Reporting Entity	$ 8,213,908.15

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

UNIFIED SCHOOL DISTRICT #445
Coffeyville, Kansas

Notes to the Financial Statement
For the Fiscal Year Ended June 30, 2023

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statement and schedules of Unified School District #445 (the 'District'), Coffeyville, Kansas, have been prepared in order to show compliance with the cash basis and budget laws of the State of Kansas. The Governmental Accounting Standards Board is the principal standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the District's accounting policies follow. Note 1 describes how the District's accounting policies differ from accounting principles generally accepted in the United States of America.

Reporting Entity
The District is a municipal corporation governed by an elected seven-member board. This financial statement presents Unified School District #445.

Related Municipal Entities: A related municipal entity is determined by the following criteria. Whether the District exercises oversight responsibility on financial interdependency, selection of governing authority, designation of management, ability to significantly influence operations and accountability for fiscal matters, scope of the public service, and significant operational or financial relationships with the District. Related municipal entities are not required to be included in the District's audit by the Kansas Municipal Audit and Accounting Guide (KMAAG). Based upon the application of this criterion, the following is a brief review of potential related entity:

Recreation Commission – Unified School District #445 Recreation Commission oversees recreational activities. The recreation commission can sue and be sued, but acquisition of real property by the commission, must be approved by the District. The District levies taxes for the recreation commission. Bond issuances must be approved by the District. The Recreation Commission funds in this financial statement only include tax levy money collected by the District and distributed to the Commission. Financial statements are available at the Commission.

Coffeyville Public Schools Foundation - The economic resources received or held by the Foundation are held almost entirely for the direct benefit of the District. The Coffeyville Public Schools Foundation was formed to promote and foster the educational purposes of the District, and to create a fund to be used for any program, project or enterprise undertaken in the interest of the District. The Foundation acts largely as a fundraising organization, soliciting, receiving, managing and disbursing contributions on behalf of the District. Most of the contributions received are designated by the donors to be used for specific purposes or by specific departments. In these instances, the Foundation serves essentially as a conduit. Contributions that are not designated are used where the need is considered greatest, as determined by the Foundation board of directors. The Foundation can sue and be sued, and can buy, sell, or lease real property. Separate internal financial statements are available from the Foundation.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Regulatory Basis Fund Types
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 Unified School District #445, for the year ended June 30, 2023:

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

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

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

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 account, etc.).

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

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

Reimbursed Expenses
K.S.A. 79-2934 provides that reimbursed expenditures, in excess of those budgeted, should be recorded as reductions in expenditures rather than as revenues. In the financial statement and budget comparison schedules presented in this report, reimbursements and refunds are recorded as revenues. The reimbursements are recorded as cash receipts when received by the District Treasurer and are often difficult to identify the exact expenditure which they are reimbursing. In funds showing expenditures in excess of the original adopted budget, reimbursements are added to the adopted budget as budget credits for comparison with the actual expenditures.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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 the taxes levied on or before December 20 during the year levied with the balance to be paid on or before May 10 of the ensuing 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.

Pension Plan

Substantially all full-time District employees are members of the State of Kansas Public Employees Retirement System, which is a multi-employer state-wide pension plan. The District's policy is the State of Kansas will fund all pension costs accrued; such costs to be funded are actuarially determined annually by the State.

Budgetary Information

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

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

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 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 District amended the General Fund and 4 Year Old At-Risk Fund during the fiscal year, and also, the General Fund budget was decreased to the legal maximum budget based upon final enrollment numbers being lower than originally budgeted.

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

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, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments of 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 fiduciary funds and certain special revenue funds.

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

2. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

Compliance with Kansas Statutes
Statement 1 and Schedule 1 have been prepared in order to show compliance with the cash basis and budget laws of Kansas. As shown in Statement 1, the District was in apparent violation with K.S.A. 10-1113, as the District has obligated expenditures in excess of available monies in the Elementary and Secondary School Emergency Relief II Fund, Elementary and Secondary School Emergency Relief III Fund, KU Community Health Worker Fund, KDHE K-12 COVID Testing Fund, ARE HCY II Fund, DCF – Early Learning Even Year Grant Fund, and the KDHE MIECHV I Odd Year Fund. However, K.S.A 10-1116 provides that under certain situations, a fund can end the year with a negative unencumbered cash balance and therefore, exempt from the cash basis laws of the State of Kansas. All of the funds listed above met the criteria under the statutes, and therefore, are not deemed to be in violation of the Kansas cash basis law. As shown in Schedule 1, the District was in apparent compliance with Kansas budget laws.

The District was in apparent violation of K.S.A. 10-130, which requires bond payments to be remitted to the state fiscal agency at least 20 days before the redemption of such bonds and the payment of the interest thereon. In apparent violation of K.S.A. 10-130, one bond payment was received by the Office of the State Treasurer eighteen days prior to the redemption date.

3. DEPOSITS AND INVESTMENTS

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

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

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

3. DEPOSITS AND INVESTMENTS (Continued)

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 year-end, the District's carrying amount of deposits was $8,352,749.83 and the bank balance was $8,479,882.13. The bank balance was held by two banks resulting in a concentration of credit risk. Of the bank balance, $401,042.62 was covered by FDIC insurance, $7,822,316.53 was collateralized with a repurchase agreement, and $256,522.98 was collateralized with securities held by the pledging financial institutions' agents in the District's name.

4. FINANCE LEASE OBLIGATIONS

The District has entered into a finance lease agreement in order to finance the acquisition, construction, equipping and installation of the improvements to an existing building. Payments are made annually, including interest at 2.14%. Final maturity of the lease is April 1, 2030. Future minimum lease payments are as follows:

Year Ended June 30	Totals
2024	$ 459,093.00
2025	460,640.00
2026	461,973.00
2027	463,092.00
2028	468,997.00
2029-2030	944,532.00
Total Payments from District	3,258,327.00
Less imputed interest	(263,327.00)
Net Present Value of Minimum Lease Payments	2,995,000.00
Less: Current Maturities	(395,000.00)
Long-Term Finance Lease Obligations	$ 2,600,000.00

5. RIGHT TO USE CONTRACTS

As of June 30, 2023, the District has entered into a number of various contracts for various pieces of office equipment. Total payments for the year ended June 30, 2023 was $7,869.96. Under the current lease agreements, there are no future minimum rentals.

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	Balances Beginning of Year	Additions/ New Debt	Reductions/ Principal Paid	Balances End of Year	Interest Paid
General Obligation Bonds									
Series 2020	1.399% - 2.35%	07/16/2020	$ 4,205,000.00	04/01/2024	$ 1,285,000.00	$ -	$ 785,000.00	$ 500,000.00	$ 17,990.00
Finance Leases									
Site Lease	2.14%	12/9/2020	4,050,000.00	4/1/2030	3,380,000.00	-	385,000.00	2,995,000.00	72,332.00
Total Contractual Indebtedness					$ 4,665,000.00	$ -	$ 1,170,000.00	$ 3,495,000.00	$ 90,322.00

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

Issue	June 30, 2024	June 30, 2025	June 30, 2026	June 30, 2027	June 30, 2028	June 30, 2029-2030	Totals
Principal							
General Obligation Bonds							
Paid with Tax Levies							
Series 2020	$ 500,000.00	$ -	$ -	$ -	$ -	$ -	$ 500,000.00
Finance Leases							
Site Lease	395,000.00	405,000.00	415,000.00	425,000.00	440,000.00	915,000.00	2,995,000.00
Total Principal	895,000.00	405,000.00	415,000.00	425,000.00	440,000.00	915,000.00	3,495,000.00
Interest							
General Obligation Bonds							
Paid with Tax Levies							
Series 2020	7,000.00	-	-	-	-	-	7,000.00
Finance Leases							
Site Lease	64,093.00	55,640.00	46,973.00	38,092.00	28,997.00	29,532.00	263,327.00
Total Interest	71,093.00	55,640.00	46,973.00	38,092.00	28,997.00	29,532.00	270,327.00
Total Principal and Interest	$ 966,093.00	$ 460,640.00	$ 461,973.00	$ 463,092.00	$ 468,997.00	$ 944,532.00	$ 3,765,327.00

7. DEFINED BENEFIT PENSION PLAN

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

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

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

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

7. DEFINED BENEFIT PENSION PLAN (Continued)

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 $1,576,303.82 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 $15,119,831.00. 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 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.

8. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS

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.

8. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS (Continued)

Compensated Absences:

Vacation
All twelve month classified employees are eligible for vacation. Earned vacation days are awarded every July 1 for continuous twelve month employment based on following schedule:

Less than 1 year	0 days
1 year	5 days
2-7 years	10 days
8-13 years	15 days
14-24 years	20 days
25 years and over	25 days

Employees may not carryover awarded vacation days into the next fiscal year. Vacation days awarded July 1 should be taken by the following June 30. Unused vacation days will be forfeited without pay at the end of the fiscal year in which they are awarded.

Sick Leave
Each classified employee shall be entitled to sick leave with full pay to be accumulated at a rate of one day per month of employment. Sick leave may accumulate to 80 days maximum. If, at the end of June in the fiscal year, an employee has accumulated an excess of seventy sick days, certified staff will be paid at the teachers' negotiated rate; all other employees will be paid $30.00 for every sick day over seventy days. Sick leave is lost upon termination. In accordance with the above criteria, the District has not accrued a liability for sick pay which has been earned, but not taken by District employees, inasmuch as the amount cannot be reasonably estimated.

Certified Employees
Certified staff of the District may retire from the District prior to age 65. Retirement prior to age 65 is voluntary for the employee. As an incentive to early retirement the District shall pay early retirement benefits to qualified employees.

Qualification for early retirement is that the certified employee be a full-time employee; not less than age 57 and not more than age 65, or has met Kansas Public Retirement System unreduced retirement benefits of age plus service is equal to or greater than 85; and have completed 10 consecutive years of employment with the District including the year of application. For employees retiring, the early retirement payments are a maximum of 15% annually of the last negotiated salary, for a maximum retirement benefit of 120%.

Other Employees
Employees of the District may retire from the District prior to age 62. Retirement prior to age 62 is voluntary for the employee. As an incentive to early retirement the District shall pay early retirement benefits to qualified employees. Qualification for early retirement is that the employee be a full-time employee, not less than age 53 and not more than age 62, and has completed 15 consecutive years of employment with the District including the year of application. For employees retiring, the early retirement payments are one-third of the total of the most previous twelve months' gross salary, up to a maximum benefit of $10,000.00.

8. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS (Continued)

Early retirement incentive payments included in expenditures for the year ended June 30, 2023, were $57.721.84. As of June 30, 2023, the future early retirement incentive payments are expected to be as follows:

Year Ending June 30	Amount	Number of Participants
2024	$ 57,702.17	9
2025	44,984.46	7
2026	37,858.08	5
2027	28,044.00	4
2028	25,380.66	4
2029-2031	51,085.70	Various

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

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the 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.

9. 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; employees' health and life; and natural disasters. The District manages these risks of loss through the purchase of various insurance policies.

10. CONTINGENT LIABILITIES

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the Federal government and state grantors. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time, although the District expects such amounts, if any, to be immaterial.

11. INTERFUND TRANSFERS

Operating transfers were as follows:

From Fund:	To Fund:	Statutory Authority	Amount
General	Special Education	K.A.A. 72-5167	$ 1,621,253.00
General	Food Service	K.S.A. 72-5167	40,707.00
General	Virtual Education	K.S.A. 72-5167	133,715.00
General	Parent Education	K.S.A. 72-5167	32,695.00
General	4 Year Old At-Risk	K.S.A. 72-5167	235,760.00
General	K-12 At-Risk	K.S.A. 72-5167	3,208,174.00
General	Driver Training	K.S.A. 72-5167	10,000.00
General	Vocational Education	K.S.A. 72-5167	230,583.00
General	Bilingual Education	K.S.A. 72-5167	145,555.00
Supplemental General	4 Year Old At-Risk	K.S.A. 72-5143	55,000.00
Supplemental General	K-12 At-Risk	K.S.A. 72-5143	812,512.00
Supplemental General	Vocational Education	K.S.A. 72-5143	160,000.00
Supplemental General	Special Education	K.S.A. 72-5143	1,040,344.00
Supplemental General	Professional Development	K.S.A. 72-5143	12,000.00
Supplemental General	Driver Training	K.S.A. 72-5143	7,000.00
Supplemental General	Food Service	K.S.A. 72-5143	45,000.00
Supplemental General	Bilingual Education	K.S.A. 72-5143	64,184.00
Supplemental General	Parent Education	K.S.A. 72-5143	25,000.00

12. SUBSEQUENT EVENTS

The District evaluated events and transactions occurring subsequent year end, and there were no subsequent events requiring recognition in the financial statement. Additionally There are no non-recognized subsequent events requiring disclosure.

SUPPLEMENTARY INFORMATION

Schedule 1

UNIFIED SCHOOL DISTRICT #445
Coffeyville, Kansas
(Budgeted Funds Only)
Summary of Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2023

Funds	Certified Budget	Adjustments to Comply with Legal Maximum	Adjustments for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Charged to Current Year Budget	Variance - Over (Under)
General	$ 14,217,953.00	$ (179,610.00)	$ 41,237.68	$ 14,079,580.68	$ 14,079,580.25	$ (0.43)
Supplemental General	4,195,000.00	-	-	4,195,000.00	4,195,000.00	-
Special Purpose Funds						
4 Year Old At-Risk	290,760.00	-	-	290,760.00	289,269.08	(1,490.92)
K-12 At-Risk	4,050,000.00	-	-	4,050,000.00	4,019,715.48	(30,284.52)
Bilingual Education	210,000.00	-	-	210,000.00	203,046.92	(6,953.08)
Vocational Education	422,000.00	-	-	422,000.00	421,897.55	(102.45)
Special Education	3,150,000.00	-	-	3,150,000.00	2,940,784.24	(209,215.76)
Virtual Education	97,000.00	-	-	97,000.00	72,155.59	(24,844.41)
Parent Education	133,000.00	-	-	133,000.00	124,532.33	(8,467.67)
Driver Training	35,000.00	-	-	35,000.00	31,684.53	(3,315.47)
Food Service	1,800,000.00	-	-	1,800,000.00	1,636,238.15	(163,761.85)
Capital Outlay	2,750,000.00	-	-	2,750,000.00	1,387,977.99	(1,362,022.01)
Professional Development	12,000.00	-	-	12,000.00	9,332.33	(2,667.67)
KPERS Special Retirement Contributions	1,668,291.00	-	-	1,668,291.00	1,576,303.82	(91,987.18)
Recreation Commission	565,000.00	-	-	565,000.00	565,000.00	-
Recreation Commission Employee Benefits and Special Liability	118,000.00	-	-	118,000.00	118,000.00	-
Bond and Interest Fund						
Bond and Interest	803,090.00	-	-	803,090.00	802,990.00	(100.00)

UNIFIED SCHOOL DISTRICT #445
Coffeyville, 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)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Local Sources				
Reimbursed Expense	$ 48,516.29	$ 41,237.68	$ -	$ 41,237.68
County Sources				
Mineral Production Tax	594.24	1,228.57	-	1,228.57
State Sources				
General State Aid	12,397,421.00	12,415,861.00	12,363,889.00	51,972.00
Special Education Aid	1,585,679.00	1,621,253.00	1,854,064.00	(232,811.00)
Federal Sources				
Federal Grants	226.79	-	-	-
Total Receipts	14,032,437.32	14,079,580.25	$ 14,217,953.00	$ (138,372.75)
Expenditures				
Instruction	3,288,499.75	3,447,068.77	$ 3,233,182.00	$ 213,886.77
Support Services				
Student Support	527,066.40	461,388.00	528,937.00	(67,549.00)
Instructional Support	191,007.15	210,433.53	191,686.00	18,747.53
General Administration	585,249.67	589,051.17	587,326.00	1,725.17
School Administration	1,304,462.72	1,291,595.46	1,309,094.00	(17,498.54)
Central Services	236,416.70	236,640.84	237,257.00	(616.16)
Operations and Maintenance	1,474,137.70	1,499,355.51	1,639,042.00	(139,686.49)
Student Transportation Services				
Vehicle Operating Services	640,612.71	685,604.97	642,888.00	42,716.97
Lease Purchase				
Site Lease	159,105.00	-	-	-
Operating Transfers to:				
Special Education Fund	1,662,679.52	1,621,253.00	1,854,064.00	(232,811.00)
Food Service Fund	40,707.00	40,707.00	40,000.00	707.00
Professional Development Fund	2,000.00	-	-	-
Virtual Education Fund	94,934.00	133,715.00	95,470.00	38,245.00

UNIFIED SCHOOL DISTRICT #445
Coffeyville, 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)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Expenditures (Continued)				
Operating Transfers to: (Continued)				
Parent Education Fund	$ 15,618.00	$ 32,695.00	$ 32,695.00	$ -
4 Year Old At-Risk Fund	151,888.00	235,760.00	235,760.00	-
K-12 At-Risk Fund	3,196,315.00	3,208,174.00	3,208,052.00	122.00
Driver Training Fund	2,000.00	10,000.00	10,000.00	-
Contingency Reserve Fund	48,743.08	-	-	-
Vocational Education Fund	267,033.10	230,583.00	228,500.00	2,083.00
Bilingual Education Fund	143,962.10	145,555.00	144,000.00	1,555.00
Total Certified Budget			14,217,953.00	(138,372.75)
Adjustments to Budget				
Adjustment to Comply with Legal Maximum Budget			(179,610.00)	179,610.00
Adjustment for Qualifying Budget Credits			41,237.68	(41,237.68)
Total Expenditures	14,032,437.60	14,079,580.25	$ 14,079,580.68	$ (0.43)
Receipts Over (Under) Expenditures	(0.28)	-		
Unencumbered Cash, Beginning	0.28	-		
Unencumbered Cash, Ending	$ -	$ -		

UNIFIED SCHOOL DISTRICT #445
Coffeyville, 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)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Local Sources				
Ad Valorem Tax	$ 2,003,112.34	$ 2,092,709.63	$ 2,199,445.00	$ (106,735.37)
Delinquent Tax	100,919.29	61,181.89	45,006.00	16,175.89
County Sources				
Motor Vehicle Tax	150,707.03	174,863.78	168,631.00	6,232.78
Recreational Vehicle Tax	1,855.27	1,984.90	2,112.00	(127.10)
Commercial Vehicle Tax	5,472.99	6,277.42	5,539.00	738.42
State Sources				
Supplemental State Aid	1,899,788.00	1,913,340.00	1,913,340.00	-
Total Receipts	4,161,854.92	4,250,357.62	$ 4,334,073.00	$ (83,715.38)
Expenditures				
Instruction	1,296,005.63	1,264,978.63	$ 1,346,380.00	$ (81,401.37)
Support Services				
General Administration	9,418.73	1,829.30	9,564.00	(7,734.70)
School Administration	-	8,750.00	-	8,750.00
Operations and Maintenance	614,839.64	659,073.37	624,287.00	34,786.37
Architectural and Building Improvement	-	39,688.70	-	39,688.70
Operating Transfers to:				
4 Year Old At-Risk Fund	74,000.00	55,000.00	50,000.00	5,000.00
K-12 At-Risk Fund	806,748.00	812,152.00	789,919.00	22,233.00
Vocational Education Fund	143,000.00	160,000.00	160,000.00	-
Special Education Fund	1,070,450.00	1,040,344.00	1,070,344.00	(30,000.00)
Parent Education Fund	36,000.00	25,000.00	25,000.00	-
Bilingual Education Fund	90,538.00	64,184.00	62,506.00	1,678.00

UNIFIED SCHOOL DISTRICT #445
Coffeyville, 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)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Expenditures				
Operating Transfers to: (Continued)				
Driver Training Fund	$ 8,000.00	$ 7,000.00	$ 7,000.00	$ -
Food Service Fund	45,000.00	45,000.00	40,000.00	5,000.00
Professional Development Fund	10,000.00	12,000.00	10,000.00	2,000.00
Total Expenditures	4,204,000.00	4,195,000.00	$ 4,195,000.00	$ -
Receipts Over (Under) Expenditures	(42,145.08)	55,357.62		
Unencumbered Cash, Beginning	239,433.39	197,288.31		
Unencumbered Cash, Ending	$ 197,288.31	$ 252,645.93		

UNIFIED SCHOOL DISTRICT #445

Coffeyville, Kansas

4 YEAR OLD AT-RISK 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)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Operating Transfers from:				
General Fund	$ 151,888.00	$ 235,760.00	$ 235,760.00	$ -
Supplemental General Fund	74,000.00	55,000.00	55,000.00	-
Total Receipts	225,888.00	290,760.00	$ 290,760.00	$ -
Expenditures				
Instruction	132,027.98	211,748.48	$ 238,155.00	$ (26,406.52)
Support Services				
Student Support	28,365.74	-	-	-
School Administration	9,813.00	15,734.27	12,607.00	3,127.27
Operations & Maintenance	-	61,786.33	39,998.00	21,788.33
Total Expenditures	170,206.72	289,269.08	$ 290,760.00	$ (1,490.92)
Receipts Over (Under) Expenditures	55,681.28	1,490.92		
Unencumbered Cash, Beginning	54,117.82	109,799.10		
Unencumbered Cash, Ending	$ 109,799.10	$ 111,290.02		

UNIFIED SCHOOL DISTRICT #445
Coffeyville, Kansas
K-12 AT-RISK 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)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Operating Transfers from:				
General Fund	$ 3,196,315.00	$ 3,208,174.00	$ 3,168,315.00	$ 39,859.00
Supplemental General Fund	806,748.00	812,152.00	789,919.00	22,233.00
Total Receipts	4,003,063.00	4,020,326.00	$ 3,958,234.00	$ 62,092.00
Expenditures				
Instruction	3,767,868.29	3,861,667.22	$ 3,825,534.00	$ 36,133.22
Student Services				
Student Support	221,081.71	158,048.26	224,466.00	(66,417.74)
Total Expenditures	3,988,950.00	4,019,715.48	$ 4,050,000.00	$ (30,284.52)
Receipts Over (Under) Expenditures	14,113.00	610.52		
Unencumbered Cash, Beginning	111,365.03	125,478.03		
Unencumbered Cash, Ending	$ 125,478.03	$ 126,088.55		

UNIFIED SCHOOL DISTRICT #445
Coffeyville, Kansas
BILINGUAL 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)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Operating Transfer from:				
General Fund	$ 143,962.10	$ 145,555.00	$ 144,000.00	$ 1,555.00
Supplemental General Fund	90,538.00	64,184.00	62,506.00	1,678.00
Total Receipts	234,500.10	209,739.00	$ 206,506.00	$ 3,233.00
Expenditures				
Instruction	198,636.54	203,046.92	$ 210,000.00	$ (6,953.08)
Total Expenditures	198,636.54	203,046.92	$ 210,000.00	$ (6,953.08)
Receipts Over (Under) Expenditures	35,863.56	6,692.08		
Unencumbered Cash, Beginning	38,289.13	74,152.69		
Unencumbered Cash, Ending	$ 74,152.69	$ 80,844.77		

UNIFIED SCHOOL DISTRICT #445
Coffeyville, Kansas
VOCATIONAL 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)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Federal Sources				
Program Improvement	$ 26,642.00	$ 31,124.00	$ 31,124.00	$ -
Operating Transfers from:				
General Fund	267,033.10	230,583.00	228,500.00	2,083.00
Supplemental General Fund	143,000.00	160,000.00	160,000.00	-
Total Receipts	436,675.10	421,707.00	$ 419,624.00	$ 2,083.00
Expenditures				
Instruction	428,530.10	420,439.83	$ 420,577.00	$ (137.17)
Support Services				
Student Support	-	136.21	-	136.21
School Administration	750.00	750.00	736.00	14.00
Operations and Maintenance	699.96	571.51	687.00	(115.49)
Total Expenditures	429,980.06	421,897.55	$ 422,000.00	$ (102.45)
Receipts Over (Under) Expenditures	6,695.04	(190.55)		
Unencumbered Cash, Beginning	144,115.66	150,810.70		
Unencumbered Cash, Ending	$ 150,810.70	$ 150,620.15		

UNIFIED SCHOOL DISTRICT #445
Coffeyville, 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)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
State Sources				
Medicaid Aid	$ 160,541.39	$ 220,263.53	$ 165,541.00	$ 54,722.53
Federal Sources				
ESSER CARES Federal Grant	33,462.00	33,462.00	33,462.00	-
Operating Transfers from:				
General Fund	1,662,679.52	1,621,253.00	1,818,141.00	(196,888.00)
Supplemental General Fund	1,070,450.00	1,040,344.00	1,070,344.00	(30,000.00)
Total Receipts	2,927,132.91	2,915,322.53	$ 3,087,488.00	$ (172,165.47)
Expenditures				
Instruction	2,565,766.27	2,588,109.39	$ 2,847,206.00	$ (259,096.61)
Student Transportation Services				
Vehicle Operating Services	284,512.15	352,674.85	302,794.00	49,880.85
Total Expenditures	2,850,278.42	2,940,784.24	$ 3,150,000.00	$ (209,215.76)
Receipts Over (Under) Expenditures	76,854.49	(25,461.71)		
Unencumbered Cash, Beginning	362,301.63	439,156.12		
Unencumbered Cash, Ending	$ 439,156.12	$ 413,694.41		

UNIFIED SCHOOL DISTRICT #445
Coffeyville, Kansas
VIRTUAL 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)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Operating Transfers from General Fund	$ 94,934.00	$ 133,715.00	$ 95,470.00	$ 38,245.00
Total Receipts	94,934.00	133,715.00	$ 95,470.00	$ 38,245.00
Expenditures				
Instruction	94,940.49	72,155.59	$ 97,000.00	$ (24,844.41)
Total Expenditures	94,940.49	72,155.59	$ 97,000.00	$ (24,844.41)
Receipts Over (Under) Expenditures	(6.49)	61,559.41		
Unencumbered Cash, Beginning	145,150.73	145,144.41		
Unencumbered Cash, Ending	$ 145,144.24	$ 206,703.82		

UNIFIED SCHOOL DISTRICT #445
Coffeyville, Kansas
PARENT 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)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
State Sources				
Parent Education Aid	$ 75,782.00	$ 75,305.00	$ 75,305.00	$ -
Operating Transfers from:				
General Fund	15,618.00	32,695.00	32,695.00	-
Supplemental General Fund	36,000.00	25,000.00	25,000.00	-
Total Receipts	127,400.00	133,000.00	$ 133,000.00	$ -
Expenditures				
Support Serviced				
Student Support	125,615.08	124,532.33	$ 133,000.00	$ (8,467.67)
Total Expenditures	125,615.08	124,532.33	$ 133,000.00	$ (8,467.67)
Receipts Over (Under) Expenditures	1,784.92	8,467.67		
Unencumbered Cash, Beginning	72,552.35	74,337.27		
Unencumbered Cash, Ending	$ 74,337.27	$ 82,804.94		

UNIFIED SCHOOL DISTRICT #445
Coffeyville, Kansas
TITLE IX INDIAN EDUCATION 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	Current Year Actual
Receipts		
Federal Sources		
Special Project Aid	$ 88,370.00	$ 99,625.00
Total Receipts	88,370.00	99,625.00
Expenditures		
Instruction	37,408.00	45,663.02
Support Services		
School Administration	50,962.00	53,961.98
Total Expenditures	88,370.00	99,625.00
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ -

UNIFIED SCHOOL DISTRICT #445
Coffeyville, Kansas
DRIVER TRAINING 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)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Local Sources				
Student Receipts	$ 7,300.00	$ 7,000.00	$ 6,800.00	$ 200.00
State Sources				
State Aid	5,246.00	8,120.00	8,505.00	(385.00)
Operating Transfers from:				
General Fund	2,000.00	10,000.00	10,000.00	-
Supplemental General Fund	8,000.00	7,000.00	7,000.00	-
Total Receipts	22,546.00	32,120.00	$ 32,305.00	$ (185.00)
Expenditures				
Instruction	9,292.98	30,069.55	$ 33,831.00	$ (3,761.45)
Support Services				
Operations & Maintenance	320.69	1,614.98	1,169.00	445.98
Total Expenditures	9,613.67	31,684.53	$ 35,000.00	$ (3,315.47)
Receipts Over (Under) Expenditures	12,932.33	435.47		
Unencumbered Cash, Beginning	38,085.41	51,017.74		
Unencumbered Cash, Ending	$ 51,017.74	$ 51,453.21		

UNIFIED SCHOOL DISTRICT #445

Coffeyville, 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)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Local Sources				
Food Service Sales	$ 56,186.17	$ 173,882.51	$ 62,338.00	$ 111,544.51
Interest on Idle Funds	32.25	110.01	46.00	64.01
Other	28,184.68	41,968.60	55,918.00	(13,949.40)
State Sources				
Food Service Aid	8,820.18	8,950.82	8,891.00	59.82
Federal Sources				
Child Nutrition Aid	1,535,907.47	1,218,743.96	1,230,509.00	(11,765.04)
Other Federal Aid	4,749.34	-	69,106.00	(69,106.00)
Operating Transfers from:				
General Fund	40,707.00	40,707.00	40,000.00	707.00
Supplemental General Fund	45,000.00	45,000.00	40,000.00	5,000.00
Total Receipts	1,719,587.09	1,529,362.90	$ 1,506,808.00	$ 22,554.90
Expenditures				
Support Services				
Operations and Maintenance	71,463.23	80,229.64	$ 82,766.00	$ (2,536.36)
Operation of Non-Instructional Services				
Food Service Operations	1,482,728.35	1,556,008.51	1,717,234.00	(161,225.49)
Total Expenditures	1,554,191.58	1,636,238.15	$ 1,800,000.00	$ (163,761.85)
Receipts Over (Under) Expenditures	165,395.51	(106,875.25)		
Unencumbered Cash, Beginning	251,787.52	417,183.03		
Unencumbered Cash, Ending	$ 417,183.03	$ 310,307.78		

UNIFIED SCHOOL DISTRICT #445
Coffeyville, 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)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Local Sources				
Ad Valorem Tax	$ 987,424.34	$ 1,072,937.36	$ 994,436.00	$ 78,501.36
Delinquent Tax	30,455.99	20,838.43	22,254.00	(1,415.57)
Interest on Idle Funds	15,596.48	90,941.18	12,075.00	78,866.18
Other	110,342.72	98,464.50	50,269.00	48,195.50
County Sources				
Motor Vehicle Tax	58,034.03	75,987.95	83,380.00	(7,392.05)
Recreational Vehicle Tax	713.20	853.82	1,045.00	(191.18)
Commercial Vehicle Tax	2,209.70	2,998.89	2,739.00	259.89
State Sources				
State Capital Outlay	376,108.00	416,905.00	417,556.00	(651.00)
Total Receipts	1,580,884.46	1,779,927.13	$ 1,583,754.00	$ 196,173.13
Expenditures				
Instruction	-	1,968.40	$ 425,573.00	$ (423,604.60)
Support Services				
Operations and Maintenance	41,079.03	137,547.60	465,000.00	(327,452.40)
Architectural and Building Improvement	1,145,717.47	791,129.99	1,402,095.00	(610,965.01)
Lease Purchase				
Site Lease	291,145.00	457,332.00	457,332.00	-
Total Expenditures	1,477,941.50	1,387,977.99	$ 2,750,000.00	$ (1,362,022.01)
Receipts Over (Under) Expenditures	102,942.96	391,949.14		
Unencumbered Cash, Beginning	2,385,801.18	2,488,744.14		
Unencumbered Cash, Ending	$ 2,488,744.14	$ 2,880,693.28		

UNIFIED SCHOOL DISTRICT #445
Coffeyville, 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)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
State Sources				
Professional Development Aid	$ -	$ -	$ 1,800.00	$ (1,800.00)
Operating Transfers from:				
General Fund	2,000.00	12,000.00	-	12,000.00
Supplemental General Fund	10,000.00	-	10,000.00	(10,000.00)
Total Receipts	12,000.00	12,000.00	$ 11,800.00	$ 200.00
Expenditures				
Support Services				
Instructional Support	511.76	-	$ 1,810.00	$ (1,810.00)
Central Services	2,882.59	9,332.33	10,190.00	(857.67)
Total Expenditures	3,394.35	9,332.33	$ 12,000.00	$ (2,667.67)
Receipts Over (Under) Expenditures	8,605.65	2,667.67		
Unencumbered Cash, Beginning	36,727.90	45,333.55		
Unencumbered Cash, Ending	$ 45,333.55	$ 48,001.22		

UNIFIED SCHOOL DISTRICT #445
Coffeyville, 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	Current Year Actual
Receipts		
Operating Transfers from General Fund	$ 48,743.08	$ -
Total Receipts	48,743.08	-
Expenditures		
Operating Transfers to Supplemental General Fund	-	-
Total Expenditures	-	-
Receipts Over (Under) Expenditures	48,743.08	-
Unencumbered Cash, Beginning	126,689.59	175,432.67
Unencumbered Cash, Ending	$ 175,432.67	$ 175,432.67

UNIFIED SCHOOL DISTRICT #445
Coffeyville, Kansas
TEXTBOOK RENTAL 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	Current Year Actual
Receipts		
Local Sources		
Book Rental Charges	$ 18,529.50	$ 22,123.50
Total Receipts	18,529.50	22,123.50
Expenditures		
Instruction	-	4,380.45
Total Expenditures	-	4,380.45
Receipts Over (Under) Expenditures	18,529.50	17,743.05
Unencumbered Cash, Beginning	168,969.66	187,499.16
Unencumbered Cash, Ending	$ 187,499.16	$ 205,242.21

UNIFIED SCHOOL DISTRICT #445
Coffeyville, Kansas
KPERS SPECIAL RETIREMENT CONTRIBUTIONS 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)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
State Sources				
KPERS	$ 1,559,149.78	$ 1,576,303.82	$ 1,668,291.00	$ (91,987.18)
Total Receipts	1,559,149.78	1,576,303.82	$ 1,668,291.00	$ (91,987.18)
Expenditures				
Instruction	1,057,727.21	1,069,364.51	$ 1,131,768.00	$ (62,403.49)
Support Services				
Student Support	76,242.42	77,081.26	81,579.00	(4,497.74)
Instructional Support	25,414.14	25,693.75	27,193.00	(1,499.25)
General Administration	91,989.84	93,001.92	98,429.00	(5,427.08)
School Administration	135,801.94	137,296.07	145,308.00	(8,011.93)
Other Supplemental Services	26,661.46	26,954.79	28,527.00	(1,572.21)
Operations and Maintenance	97,602.78	98,676.62	104,435.00	(5,758.38)
Student Transportation Services	467.75	472.88	501.00	(28.12)
Food Service	47,242.24	47,762.02	50,551.00	(2,788.98)
Total Expenditures	1,559,149.78	1,576,303.82	$ 1,668,291.00	$ (91,987.18)
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	$ -	$ -		

UNIFIED SCHOOL DISTRICT #445
Coffeyville, Kansas
JOHNSON O'MALLEY 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	Current Year Actual
Receipts		
Local Sources		
Community Gifts	$ 5,175.00	$ 8,257.42
Total Receipts	5,175.00	8,257.42
Expenditures		
Support Services		
Student Services	5,175.00	8,257.42
Total Expenditures	5,175.00	8,257.42
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ -

UNIFIED SCHOOL DISTRICT #445
Coffeyville, Kansas
RECREATION COMMISSION 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)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Local Sources				
Ad Valorem Tax	$ 491,186.37	$ 536,142.66	$ 497,224.00	$ 38,918.66
Delinquent Tax	15,585.25	11,542.57	11,126.00	416.57
Other Local	-	-	2,050.00	(2,050.00)
County Sources				
Motor Vehicle Tax	26,398.00	31,370.98	41,690.00	(10,319.02)
Recreational Vehicle Tax	326.69	346.16	522.00	(175.84)
Commercial Vehicle Tax	851.75	1,432.91	1,370.00	62.91
Total Receipts	534,348.06	580,835.28	$ 553,982.00	$ 26,853.28
Expenditures				
Community Service Operations	523,330.38	565,000.00	$ 565,000.00	$ -
Total Expenditures	523,330.38	565,000.00	$ 565,000.00	$ -
Receipts Over (Under) Expenditures	11,017.68	15,835.28		
Unencumbered Cash, Beginning	-	11,017.68		
Unencumbered Cash, Ending	$ 11,017.68	$ 26,852.96		

UNIFIED SCHOOL DISTRICT #445

Coffeyville, Kansas

RECREATION COMMISSION EMPLOYEE BENEFITS AND SPECIAL LIABILITY 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)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Local Sources				
Ad Valorem Tax	$ 94,571.26	$ 107,063.03	$ 99,335.00	$ 7,728.03
Delinquent Tax	4,686.64	2,860.12	2,128.00	732.12
Other	-	-	850.00	(850.00)
County Sources				
Motor Vehicle Tax	7,736.87	7,869.48	7,964.00	(94.52)
Recreational Vehicle Tax	95.76	88.97	100.00	(11.03)
Commercial Vehicle Tax	249.59	292.80	261.00	31.80
Total Receipts	107,340.12	118,174.40	$ 110,638.00	$ 7,536.40
Expenditures				
Community Service Operations	99,978.19	118,000.00	$ 118,000.00	$ -
Total Expenditures	99,978.19	118,000.00	$ 118,000.00	$ -
Receipts Over (Under) Expenditures	7,361.93	174.40		
Unencumbered Cash, Beginning	-	7,361.93		
Unencumbered Cash, Ending	$ 7,361.93	$ 7,536.33		

UNIFIED SCHOOL DISTRICT #445
Coffeyville, Kansas
TITLE I 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	Current Year Actual
Receipts		
Federal Sources		
Federal Aid	$ 717,843.00	$ 765,219.00
Total Receipts	717,843.00	765,219.00
Expenditures		
Instruction	703,712.10	753,440.41
Support Services		
Student Support	11,130.90	3,781.82
General Administrative	-	4,996.77
School Administration	3,000.00	3,000.00
Total Expenditures	717,843.00	765,219.00
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ -

UNIFIED SCHOOL DISTRICT #445
Coffeyville, Kansas
TITLE II-A 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	Current Year Actual
Receipts		
Federal Sources		
Federal Aid	$ 83,126.00	$ 103,904.00
Total Receipts	83,126.00	103,904.00
Expenditures		
Instruction	80,114.00	98,965.00
Support Services		
Student Support	1,684.00	3,539.00
General Administration	1,328.00	1,400.00
Total Expenditures	83,126.00	103,904.00
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ -

UNIFIED SCHOOL DISTRICT #445
Coffeyville, Kansas
TITLE III - ENGLISH LEARNERS 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	Current Year Actual
Receipts		
Federal Sources		
Federal Aid	$ 23,241.00	$ 26,369.00
Total Receipts	23,241.00	26,369.00
Expenditures		
Instruction	22,921.00	26,049.00
Support Services		
General Administration	320.00	320.00
Total Expenditures	23,241.00	26,369.00
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ -

UNIFIED SCHOOL DISTRICT #445
Coffeyville, Kansas
TITLE IV DRUG EDUCATION 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	Current Year Actual
Receipts		
Federal Sources		
Federal Aid	$ 42,587.00	$ 43,688.00
Total Receipts	42,587.00	43,688.00
Expenditures		
Instruction	41,978.00	43,402.36
Support Services		
General Administration	609.00	285.64
Total Expenditures	42,587.00	43,688.00
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ -

UNIFIED SCHOOL DISTRICT #445
Coffeyville, Kansas
TITLE VI-B RURAL LOW INCOME 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	Current Year Actual
Receipts		
Federal Sources		
Federal Aid	$ 34,448.00	$ -
Total Receipts	34,448.00	-
Expenditures		
Instruction	29,629.11	-
Support Services		
Student Support	2,492.62	-
School Administration	2,326.27	-
Total Expenditures	34,448.00	-
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ -

UNIFIED SCHOOL DISTRICT #445
Coffeyville, Kansas
21ST CCLC 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	Current Year Actual
Receipts		
Federal Sources		
Federal Aid	$ 163,300.00	$ 167,360.00
Total Receipts	163,300.00	167,360.00
Expenditures		
Instruction	163,300.00	100,000.00
Support Services		
Student Support	-	67,360.00
Total Expenditures	163,300.00	167,360.00
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ -

UNIFIED SCHOOL DISTRICT #445
Coffeyville, Kansas
FKHS COMMUNITY POOL 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	Current Year Actual
Receipts		
Local Sources		
Community Support Payments	$ 12,000.00	$ 12,000.00
Total Receipts	12,000.00	12,000.00
Expenditures		
Support Services		
General Administration	426.75	-
Total Expenditures	426.75	-
Receipts Over (Under) Expenditures	11,573.25	12,000.00
Unencumbered Cash, Beginning	69,991.12	81,564.37
Unencumbered Cash, Ending	$ 81,564.37	$ 93,564.37

UNIFIED SCHOOL DISTRICT #445
Coffeyville, Kansas
ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF II 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	Current Year Actual
Receipts		
Federal Sources		
Federal Aid	$ 899,485.00	$ 627,340.00
Total Receipts	899,485.00	627,340.00
Expenditures		
Instruction	775,804.25	954,512.99
Support Services		
Student Support	-	2,329.64
School Administration	-	33,617.95
Operations and Maintenance	173,504.49	30,598.77
Operation of Non-Instructional Services		
Food Service Operations	-	23,186.53
Total Expenditures	949,308.74	1,044,245.88
Receipts Over (Under) Expenditures	(49,823.74)	(416,905.88)
Unencumbered Cash, Beginning	(97,404.22)	(147,227.96)
Unencumbered Cash, Ending	$ (147,227.96)	$ (564,133.84)

UNIFIED SCHOOL DISTRICT #445
Coffeyville, Kansas
ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF III 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	Current Year Actual
Receipts		
Federal Sources		
Federal Aid	$ -	$ -
Total Receipts	-	-
Expenditures		
Instruction	-	409,612.43
Support Services		
Student Support	-	18,300.50
Instructional Support	-	17,762.25
General Administration	-	6,397.00
School Administration	-	26,404.49
Central Services	-	1,525.05
Operations and Maintenance	-	24,221.25
Operation of Non-Instructional Services		
Food Service Operations	-	24,221.25
Total Expenditures	-	528,444.22
Receipts Over (Under) Expenditures	-	(528,444.22)
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ (528,444.22)

UNIFIED SCHOOL DISTRICT #445
Coffeyville, Kansas
KU COMMUNITY HEALTH WORKER 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	Current Year Actual
Receipts		
Federal Sources		
Federal Aid	$ 18,615.73	$ 80,556.29
Total Receipts	18,615.73	80,556.29
Expenditures		
Instruction	48,297.31	-
Support Services		
Student Support	-	109,094.92
Total Expenditures	48,297.31	109,094.92
Receipts Over (Under) Expenditures	(29,681.58)	(28,538.63)
Unencumbered Cash, Beginning	-	(29,681.58)
Unencumbered Cash, Ending	$ (29,681.58)	$ (58,220.21)

UNIFIED SCHOOL DISTRICT #445
Coffeyville, Kansas
KDHE K-12 COVID TESTING 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	Current Year Actual
Receipts		
Federal Sources		
Federal Aid	$ 66,126.00	$ 40,705.55
Total Receipts	66,126.00	40,705.55
Expenditures		
Support Services		
Student Support	94,427.81	24,987.50
Total Expenditures	94,427.81	24,987.50
Receipts Over (Under) Expenditures	(28,301.81)	15,718.05
Unencumbered Cash, Beginning	-	(28,301.81)
Unencumbered Cash, Ending	$ (28,301.81)	$ (12,583.76)

UNIFIED SCHOOL DISTRICT #445
Coffeyville, Kansas
ARE HCY II 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	Current Year Actual
Receipts		
Federal Sources		
Federal Aid	$ -	$ 550.00
Total Receipts	-	550.00
Expenditures		
Support Services		
Student Support	-	1,646.20
Total Expenditures	-	1,646.20
Receipts Over (Under) Expenditures	-	(1,096.20)
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ (1,096.20)

UNIFIED SCHOOL DISTRICT #445
Coffeyville, Kansas
DCF - EARLY LEARNING EVEN YEAR 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	Current Year Actual
Receipts		
Local Sources		
Other	$ 43,974.75	$ 63,231.25
State Sources		
DCF Grant	870,051.56	875,732.20
Total Receipts	914,026.31	938,963.45
Expenditures		
Instruction	749,343.84	651,502.20
Support Services		
Student Support	46,943.97	76,387.00
School Administration	76,155.34	43,146.00
Operations & Maintenance	53,908.00	80,774.80
Total Expenditures	926,351.15	851,810.00
Receipts Over (Under) Expenditures	(12,324.84)	87,153.45
Unencumbered Cash, Beginning	(202,627.43)	(214,952.27)
Unencumbered Cash, Ending	$ (214,952.27)	$ (127,798.82)

UNIFIED SCHOOL DISTRICT #445
Coffeyville, Kansas
KDHE MIECHV I EVEN YEAR 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	Current Year Actual
Receipts		
Federal Sources		
Federal Aid	$ 44,404.40	$ 158,322.51
Total Receipts	44,404.40	158,322.51
Expenditures		
Support Services		
Student Support	134,469.20	68,245.18
Total Expenditures	134,469.20	68,245.18
Receipts Over (Under) Expenditures	(90,064.80)	90,077.33
Unencumbered Cash, Beginning	-	(90,064.80)
Unencumbered Cash, Ending	$ (90,064.80)	$ 12.53

UNIFIED SCHOOL DISTRICT #445
Coffeyville, Kansas
KDHE MIECHV I ODD YEAR 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	Current Year Actual
Receipts		
Federal Sources		
Federal Aid	$ 97,031.97	$ 93,601.70
Total Receipts	97,031.97	93,601.70
Expenditures		
Support Services		
Student Support	50,638.70	142,152.60
Total Expenditures	50,638.70	142,152.60
Receipts Over (Under) Expenditures	46,393.27	(48,550.90)
Unencumbered Cash, Beginning	(46,393.27)	-
Unencumbered Cash, Ending	$ -	$ (48,550.90)

UNIFIED SCHOOL DISTRICT #445
Coffeyville, Kansas
MISCELLANEOUS GRANTS 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	Current Year Actual
Receipts		
Local Sources		
Other	$ 25,113.00	$ 13,487.48
State Sources		
State Aid	73,926.00	110,884.00
Federal Sources		
Federal Aid	13,868.42	2,892.00
Total Receipts	112,907.42	127,263.48
Expenditures		
Instruction	38,165.69	22,548.01
Support Services		
Student Support	76,141.00	112,905.02
Total Expenditures	114,306.69	135,453.03
Receipts Over (Under) Expenditures	(1,399.27)	(8,189.55)
Unencumbered Cash, Beginning	97,869.80	96,470.53
Unencumbered Cash, Ending	$ 96,470.53	$ 88,280.98

UNIFIED SCHOOL DISTRICT #445
Coffeyville, 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)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Local Sources				
Ad Valorem Tax	$ (85.86)	$ 233.54	$ -	$ 233.54
Delinquent Tax	11,973.60	4,283.51	-	4,283.51
City Sales Tax	738,942.00	802,990.00	-	802,990.00
Other	-	-	129,193.00	(129,193.00)
County Sources				
Motor Vehicle Tax	35,980.07	7.76	-	7.76
Recreational Vehicle Tax	459.18	-	-	-
Commercial Vehicle Tax	281.78	-	-	-
State Sources				
State Capital Outlay	403,785.00	305,136.00	305,136.00	-
Total Receipts	1,191,335.77	1,112,650.81	$ 434,329.00	$ 678,321.81
Expenditures				
Debt Service				
Principal	1,120,000.00	785,000.00	$ 785,000.00	$ -
Interest	33,670.00	17,990.00	17,990.00	-
Bond Issuance Cost	-	-	100.00	(100.00)
Total Expenditures	1,153,670.00	802,990.00	$ 803,090.00	$ (100.00)
Receipts Over (Under) Expenditures	37,665.77	309,660.81		
Unencumbered Cash, Beginning	334,594.97	372,260.74		
Unencumbered Cash, Ending	$ 372,260.74	$ 681,921.55		

UNIFIED SCHOOL DISTRICT #445
Coffeyville, Kansas
AGENCY FUNDS
Schedule of Receipts and Disbursements
Regulatory Basis
For the Fiscal Year Ended June 30, 2023

	Beginning Cash Balances	Receipts	Disbursements	Ending Cash Balances
Agency Funds				
District Programs				
After School Program	$ 49,185.11	$ -	$ 11,222.67	$ 37,962.44
Sales Tax	-	3,129.31	3,129.31	-
Student Organizations				
Community Elementary School				
Flower/Memorial	63.00		-	63.00
Kindergarten	171.69	-	169.85	1.84
Fourth Grade	-	-		-
Fifth Grade	787.51	250.00	808.78	228.73
Sixth Grade	-	855.60	837.00	18.60
Library	854.18	292.58	250.09	896.67
Playground	8,719.20	500.00	500.00	8,719.20
Band/Music	1,507.53	717.61	826.31	1,398.83
Testing	-	2,531.15	764.25	1,766.90
Wellness Community	822.47	573.00	573.00	822.47
Food Service	486.32	(36.14)	293.80	156.38
Middle School				
Sales Tax	-	76.03	76.03	-
Spirit Squad	290.05	-	-	290.05
Officials	2,000.00	4,684.00	4,684.00	2,000.00
Security	1,000.00	-	-	1,000.00
Yearbook	4,174.77	840.05	-	5,014.82
Donations	30.00	-	-	30.00
Pre Voc. Ed	290.60	-	-	290.60
St. Vending	61.94	13.85	-	75.79
STUCO	4,450.33	-	1,304.35	3,145.98
Principal's Acct	133.50	-	-	133.50
Football	69.72	1,025.29	332.28	762.73
Functional Class	545.65	-	-	545.65
Band	4.69	-	-	4.69
Track and Field	36.95	-	-	36.95
Science Club	88.62	-	-	88.62
Student Tech	577.67	-	-	577.67

UNIFIED SCHOOL DISTRICT #445
Coffeyville, Kansas
AGENCY FUNDS
Schedule of Receipts and Disbursements
Regulatory Basis
For the Fiscal Year Ended June 30, 2023

	Beginning Cash Balances	Receipts	Disbursements	Ending Cash Balances
Agency Funds				
Student Organizations				
Middle School (Continued)				
Library	$ 454.61	$ -	$ -	$ 454.61
Vocal Music	163.00	-	-	163.00
Concessions	4,210.80			4,210.80
FACS- Beef	128.26	-	-	128.26
Builders Club	206.00	-	-	206.00
High School				
Sales Tax	-	2,138.04	2,138.04	-
Principal	2,494.23	1,212.60	1,418.10	2,288.73
Art Club	1,200.72	-	-	1,200.72
Class Plaques	6.88	-	-	6.88
ACTS Ads	40.62	-	-	40.62
JAG	0.66	2,828.83	2,742.69	86.80
Band	433.14	250.00	379.97	303.17
Clay Target	2,629.40	3,834.89	5,439.75	1,024.54
Juniors' Prom	1,932.49	2,296.39	2,304.17	1,924.71
Native American	525.88	-	119.06	406.82
NFL	10,462.83	755.00	739.93	10,477.90
French/German	815.69	2,841.49	3,358.93	298.25
FCA	58.47	-	-	58.47
DECA	228.79	-	-	228.79
FACS	99.39	-	-	99.39
Leadership #1	-	271.62	-	271.62
NHS	1,103.09	415.00	568.64	949.45
Spanish Club	496.02	1,820.84	1,669.77	647.09
Heritage Club	143.75	-	-	143.75
STUCO	1,032.34	6,984.78	6,429.26	1,587.86
Friends of Rach	1,841.56	-		1,841.56
Community Outreach	500.00	-	200.00	300.00
Yearbook	1,903.55	4,767.33	3,780.57	2,890.31
Vocal Music	359.92	667.00	900.01	126.91
SEK League	4,825.73	9,100.00	8,990.34	4,935.39

UNIFIED SCHOOL DISTRICT #445
Coffeyville, Kansas
AGENCY FUNDS
Schedule of Receipts and Disbursements
Regulatory Basis
For the Fiscal Year Ended June 30, 2023

	Beginning Cash Balances	Receipts	Disbursements	Ending Cash Balances
Agency Funds				
Student Organizations				
High School (Continued)				
Key Club	$ 261.66	$ 2,278.47	$ 1,906.83	$ 633.30
SADD	119.00	-	-	119.00
Library Acct	349.87	10.45	327.25	33.07
Foods	6,691.45	0.82	716.46	5,975.81
Beef Council	16.66	-	16.66	-
Health Occupation	88.50	120.00	120.00	88.50
FBLA	716.81		-	716.81
School Store	602.77	18,315.84	14,872.40	4,046.21
Central Store	41.14	-	41.14	-
Safe School AMB	32.70	-	-	32.70
PE Activities	34.50	15.00	-	49.50
FFA	14,820.22	53,157.21	46,518.73	21,458.70
FCCLA	884.32		85.00	799.32
Marketing Club	496.25	-	496.25	-
Skills USA	1,509.25			1,509.25
Graphics Dept.	959.71	4,705.00	5,664.71	-
NADO Novels	45.00	-	-	45.00
Totals	$ 142,319.13	$ 134,238.93	$ 137,716.38	$ 138,841.68

UNIFIED SCHOOL DISTRICT #445
Coffeyville, Kansas
DISTRICT ACTIVITY FUNDS
Summary of Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis
For the Fiscal Year Ended June 30, 2023

Funds	Beginning Unencumbered Cash Balances	Receipts	Expenditures	Ending Unencumbered Cash Balances	Plus Encumbrances and Accounts Payable	Cash Balances June 30, 2023
Gate Receipts						
High School	$ 150,233.52	$ 124,443.53	$ 102,267.38	$ 172,409.67	$ -	$ 172,409.67
Middle School	34,742.89	5,204.83	1,600.00	38,347.72	-	38,347.72
Total District Activity Funds	$ 184,976.41	$ 129,648.36	$ 103,867.38	$ 210,757.39	$ -	$ 210,757.39

UNIFIED SCHOOL DISTRICT #445
Coffeyville, Kansas
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2023

Federal Grantor/ Pass Through Grantor/ Program Title	Pass-Through Entity Identifying Number	Federal CFDA Number	Provided to Sub Recipients	Cash Receipts	Disbursements/ Expenditures
U.S. DEPARTMENT OF EDUCATION					
Direct Grant					
Title IX Indian Education	N/A	84.060	$ -	$ 99,625.00	$ 99,625.00
Passed through the Kansas Department of Education					
Title I Grant to Local Educational Agencies	DO445	84.010	-	765,219.00	765,219.00
Vocational Education - Basic Grants to States - Program Imp.	DO445	84.048	-	31,124.00	31,124.00
English Language Acquisition	DO445	84.365	-	26,369.00	26,369.00
Academic Enrichment	DO445	84.424	-	43,688.00	43,688.00
Elementary and Secondary School Emergency Relief - COVID-19	DO445	84.425	-	661,352.00	1,607,798.30
Improving Teacher Quality State Grants	DO445	84.367	-	103,904.00	103,904.00
21st Century Community Learning Centers	DO445	84.287	-	167,360.00	167,360.00
Total U.S. Department of Education			-	1,898,641.00	2,845,087.30
U.S. DEPARTMENT OF AGRICULTURE					
Passed through the Kansas Department of Education					
Child USDA Nutrition Cluster:					
School Breakfast Program	DO445	10.553	-	264,108.74	264,108.74
National School Lunch Program	DO445	10.555	-	750,977.07	750,977.07
Summer Food Service Program for Children	DO445	10.559	-	193,836.05	193,836.05
	Total Child USDA Nutrition Cluster:		-	1,208,921.86	1,208,921.86
Farm to School	DO445	10.575	-	9,822.10	9,822.10
Total U.S. Department of Agriculture			-	1,218,743.96	1,218,743.96

UNIFIED SCHOOL DISTRICT #445
Coffeyville, Kansas
Schedule of Expenditures of Federal Awards (Continued)
For the Year Ended June 30, 2023

Federal Grantor/ Pass Through Grantor/ Program Title	Pass-Through Entity Identifying Number	Federal CFDA Number	Provided to Sub Recipients	Cash Receipts	Disbursements/ Expenditures
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES					
Passed through the Kansas Department of Health and Environment					
Maternal, Infant and Early Childhood Home Visiting Year 9	USD#445	93.870	$ -	$ 158,322.51	$ 68,245.18
Maternal, Infant and Early Childhood Home Visiting Year 10	USD#445	93.870	-	93,601.70	142,152.60
		Total 93.870	-	251,924.21	210,397.78
Passed through the Kansas Department of Education					
Cooperative Agreements to Support Comprehensive School 477 Cluster					
Temporary Assistance for Needy Families	DO445	93.558	-	2,892.00	-
		Total 477 Cluster	-	2,892.00	-
K-12 COVID Testing - COVID-19	DO445	93.323	-	40,705.55	24,987.50
Total U.S. Department of Health and Human Services			-	295,521.76	235,385.28
TOTAL FEDERAL AWARDS			$ -	$ 3,412,906.72	$ 4,299,216.54

Notes to the Schedule of Expenditures of Federal Awards:

NOTE A -- BASIS OF PRESENTATION

Federal expenditures are recorded on the accrual basis of accounting, which records expenses when the goods or services are received, and not necessarily when paid.

NOTE B --INDIRECT COST RATE

Unified School District #445 did not elect to use the 10% de minimis cost rate.

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENT PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

Board of Education
Unified School District #445
Coffeyville, Kansas

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statement of the Unified School District #445, Coffeyville, Kansas, as of and for the year ended June 30, 2023 and the related notes to the financial statement, which collectively comprise Unified School District #445's basic financial statement, and have issued our report thereon dated December 27, 2023.

Report on Internal Control over Financial Reporting
In planning and performing our audit of the financial statement, we considered Unified School District #445's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of Unified School District #445's internal control. Accordingly, we do not express an opinion on the effectiveness of Unified School District #445's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements, on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the District's financial statement will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters
As part of obtaining reasonable assurance about whether Unified School District #445's financial statement are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statement. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of This Report
The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



JARRED, GILMORE & PHILLIPS, PA
Certified Public Accountants

Chanute, Kansas
December 27, 2023

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

Board of Education
Unified School District #445
Coffeyville, Kansas

Report on Compliance for Each Major Federal Program
Opinion on Each Major Federal Program
We have audited Unified School District #445's compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of Unified School District #445's major federal programs for the year ended June 30, 2023. Unified School District #445's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, Unified School District #445 complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2023.

Basis for Opinion on Each Major Federal Program
We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Unified School District #445 and to meet our other ethical responsibilities, in accordance with 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 opinion on compliance for each major federal program. Our audit does not provide a legal determination of Unified School District #445's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance
Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to Unified School District #445's federal programs.

Auditor's Responsibilities for the Audit of Compliance
Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Unified School District #445's compliance based on our audit. 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 generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Unified School District #445's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, 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 Unified School District #445's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Unified School District #445's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of Unified School District #445's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control over Compliance
A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.



JARRED, GILMORE & PHILLIPS, PA
Certified Public Accountants

Chanute, Kansas
December 27, 2023

UNIFIED SCHOOL DISTRICT #445
Coffeyville, Kansas

Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2023

I. SUMMARY OF AUDITOR'S RESULTS

Financial Statement:
The auditor's report expresses an adverse opinion on the basic financial statement of Unified School District #445 on the Generally Accepted Accounting Principles (GAAP) basis of accounting and an unmodified opinion on the regulatory basis of accounting.

Internal Control over Financial Reporting:

Material weakness(es) identified?	____ Yes	X	No
Significant deficiencies identified?	____ Yes	X	None Reported
Noncompliance or other matters required to be reported under *Government Auditing Standards*	____ Yes	X	No

Federal Awards:

Internal control over major programs:			
Material weakness(es) identified?	____ Yes	X	No
Significant deficiencies identified?	____ Yes	X	None Reported

The auditor's report on compliance for the major federal award programs for Unified School District #445 expresses an unmodified opinion.

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?	____ Yes	X	No

Identification of major programs:

U.S. DEPARTMENT OF EDUCATION	
Title I Grant to Local Educational Agencies	CFDA No. 84.010
Elementary and Secondary School Emergency Relief -COVID 19	CFDA No. 84.425
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES	
Maternal, Infant and Early Childhood Home Visiting	CFDA No. 93.870

The threshold for distinguishing Types A and B programs was $750,000.00.

Auditee qualified as a low risk auditee?	____ Yes	X	No

II. FINANCIAL STATEMENT FINDINGS

None

III. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

None

UNIFIED SCHOOL DISTRICT #445
Coffeyville, Kansas

Summary Schedule of Prior Audit Findings
For the Year Ended June 30, 2023

None