UNIFIED SCHOOL DISTRICT NO. 457
GARDEN CITY, KANSAS

REGULATORY BASIS
FINANCIAL STATEMENT
FOR THE YEAR ENDED JUNE 30, 2023

UNIFIED SCHOOL DISTRICT NO. 457
GARDEN CITY, KANSAS

REGULATORY BASIS FINANCIAL STATEMENT

For the Year Ended June 30, 2023

TABLE OF CONTENTS

	Page
INTRODUCTORY SECTION	
Title Page	
Table of Contents	
FINANCIAL SECTION	
Independent Auditor's Report	1-4
STATEMENT 1	
Summary of Receipts, Expenditures and Unencumbered Cash	5
Notes to the Financial Statement	6-16
REGULATORY REQUIRED SUPPLEMENTARY INFORMATION	
SCHEDULE 1	
Summary of Expenditures - Actual and Budget (Budgeted Funds Only)	18
SCHEDULE 2	
Schedule of Receipts and Expenditures	
A. General Fund	19
B. Supplemental General Fund	20
C. At Risk (4 Year Old) Fund	21
D. At Risk (K-12) Fund	22
E. Bilingual Education Fund	23
F. Virtual Education Fund	24
G. Capital Outlay Fund	25
H. Driver Training Fund	26
I. Food Service Fund	27
J. Professional Development Fund	28
K. Parent Education Fund	29
L. Special Education Fund	30-31
M. Career and Postsecondary Education Fund	32
N. Health Care Reserve Fund	33
O. KPERS Special Retirement Contribution Fund	34
P. Contingency Reserve Fund	35
Q. Textbook Rental Fund	36
R. Grant Activity	37-39
S. Bond and Interest Fund	40

(continued)

UNIFIED SCHOOL DISTRICT NO. 457
GARDEN CITY, KANSAS

REGULATORY BASIS FINANCIAL STATEMENT

For the Year Ended June 30, 2023

TABLE OF CONTENTS

	Page
(continued)	
SCHEDULE 3	
Schedule of Receipts and Disbursements - Student Activity Funds	41-43
SCHEDULE 4	
Schedule of Receipts, Expenditures and Unencumbered Cash - District Activity Funds	44-45
SUPPLEMENTARY INFORMATION	
SCHEDULE 5	
Schedule of Expenditures - Actual and Budget - General Fund	47-50
SCHEDULE 6	
Schedule of Expenditures of Federal Awards	51-52
Notes to Schedule of Expenditures of Federal Awards	53
OTHER INFORMATION	
GRAPH 1	
Comparison of Receipts	55
GRAPH 2	
Comparison of Expenditures	56
GRAPH 3	
Comparison of Expenditures Subject to Legal Max - General Fund	57
APPENDIX - SINGLE AUDIT	
Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*	59-60
Independent Auditor's Report on Compliance for Each Major Federal Program and on Internal Control Over Compliance in Accordance with the Uniform Guidance	61-63
Schedule of Findings and Questioned Costs	64-66
Corrective Action Plan and Comments on Audit Resolution Matters Relating to the Federal Award Programs	67

FINANCIAL SECTION

LEWIS, HOOPER & DICK LLC
certified public accountants

INDEPENDENT AUDITOR'S REPORT

Board of Education
Unified School District No. 457
Garden City, Kansas 67846

Report on the Audit of the Financial Statement

Opinions

We have audited the regulatory basis fund summary statement of receipts, expenditures and unencumbered cash of Unified School District No. 457, Garden City, Kansas, (the District), as of and for the year ended June 30, 2023, and the related notes to the financial statement.

Unmodified Opinion on Regulatory Basis of Accounting
In our opinion, the accompanying financial statement presents fairly, in all material respects, the aggregate cash and unencumbered cash of the District as of June 30, 2023, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide (KMAAG)* as described in Note 1.

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 Opinion on U.S. Generally Accepted Accounting Principles section of our report, the financial statement does not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of each fund of the District as of June 30, 2023, or changes in net position and cash flows thereof for the year then ended.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS), the *KMAAG*, and the standards applicable to financial audits contained in *Government Auditing Standards,* issued by the Comptroller General of the United States. 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 audit opinions.

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles
As described in Note 1 of the financial statement, the financial statement is prepared by the District on the basis of accounting practices prescribed or permitted by the *KMAAG* to demonstrate compliance with the financial reporting requirements of the State of Kansas' regulatory basis of accounting and budget laws, 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 and pervasive.

Responsibilities of Management for the Financial Statement

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the *KMAAG* to demonstrate compliance with the State of Kansas' regulatory basis of accounting and budget laws; 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.

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 the *KMAAG* 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 the *KMAAG*, 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 regulatory basis fund summary statement of receipts, expenditures and unencumbered cash, and the related notes to the financial statement which collectively comprise the District's financial statement. The regulatory basis summary of expenditures – actual and budget, the regulatory basis individual fund schedules of receipts and expenditures, the regulatory basis schedule of receipts and disbursements – student activity funds, and the regulatory basis schedule of receipts, expenditures, and unencumbered cash – district activity funds (Schedules 1, 2, 3 and 4 as listed in the table of contents) are presented for purposes of additional analysis and are not a required part of the financial statement; however, they are required to be presented under the provisions of the *KMAAG*. In addition, the other supplementary information (Schedules 5 and 6 as listed in the table of contents) which includes the Schedule of Expenditures of Federal Awards, required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), is presented for purposes of additional analysis and is not a required part of the financial statement. Such information presented in Schedules 1 through 6, including the Schedule of Expenditures of Federal Awards, is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statement. The information has been subjected to the auditing procedures applied in the audit of the financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statement or to the financial statement itself, and other additional procedures in accordance with GAAS and the *KMAAG*. In our opinion, the accompanying supplementary information, including the Schedule of Expenditures of Federal Awards, is fairly stated in all material respects in relation to the financial statement as a whole, on the basis of accounting described in Note 1.

We also previously audited, in accordance with GAAS and the *KMAAG*, the financial statement of the District as of and for the year ended June 30, 2022, (not presented herein), and have issued our report thereon dated January 23, 2023, which contained an unmodified opinion on the financial statement. The 2022 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/chief-financial-officer/municipal-services. The 2022 actual column (2022 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures for the year ended June 30, 2023, (Schedules 2 and 5 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the 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 financial statement. The 2022 comparative information was subjected to the auditing procedures applied in the audit of the 2022 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 financial statement or to the 2022 financial statement itself, and other additional procedures in accordance with GAAS and the *KMAAG*. In our opinion, the 2022 comparative information is fairly stated in all material respects in relation to the financial statement as a whole for the year ended June 30, 2022, on the basis of accounting described in Note 1.

Other Information

Management is responsible for the other information included in the financial statement. The other information comprises the other supplemental information section (Graphs 1 through 3 as listed in the table of contents) but does not include the financial statement and our auditor's report thereon. Our opinions on the financial statement do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the financial statement, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the financial statement, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 15, 2023, on our consideration of the District'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 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 the District's internal control over financial reporting and compliance.

Lewis, Hooper & Dick, LLC

LEWIS, HOOPER & DICK, LLC

December 15, 2023

UNIFIED SCHOOL DISTRICT NO. 457
GARDEN CITY, KANSAS
Summary of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended June 30, 2023

	Unencumbered Cash (Deficit) Balance July 1, 2022	Receipts	Expenditures	Unencumbered Cash (Deficit) Balance June 30, 2023	Outstanding Encumbrances and Accounts Payable	Treasurer's Cash (Deficit) Balance June 30, 2023
General Funds:						
General	$ 377	$ 57,754,534	$ 57,754,537	$ 374	$ 5,378,924	$ 5,379,298
Supplemental General	953,322	17,660,260	17,765,955	847,627	3,065,071	3,912,698
Special Purpose Funds:						
At Risk (4 year old)	550,996	200,000	299,943	451,053	19,783	470,836
At Risk (K-12)	2,139,099	15,229,695	13,034,377	4,334,417	326,856	4,661,273
Bilingual Education	941,352	2,744,904	2,771,689	914,567	223,758	1,138,325
Virtual Education	410,061	325,000	297,810	437,251	31,600	468,851
Capital Outlay	7,878,616	6,638,291	7,988,922	6,527,985	5,617,910	12,145,895
Driver Training	108,348	25,584	28,528	105,404	2,828	108,232
Food Service	2,180,620	5,004,519	4,961,582	2,223,557	-	2,223,557
Professional Development	797,887	1,097,413	419,705	1,475,595	28,470	1,504,065
Parent Education	-	347,748	347,748	-	1,327	1,327
Special Education	1,738,616	10,568,084	10,578,572	1,728,128	647,175	2,375,303
Career and Postsecondary Education	87,265	1,200,000	1,026,581	260,684	-	260,684
Health Care Reserve	1,351,123	12,164,567	13,043,624	472,066	904,197	1,376,263
KPERS Special Retirement Contribution	-	7,712,454	7,712,454	-	-	-
Contingency Reserve	3,495,000	-	-	3,495,000	-	3,495,000
Textbook Rental	967,872	792,693	281,187	1,479,378	91,446	1,570,824
Grant Activity	(4,451,397)	12,850,566	12,866,914	(4,467,745)	964,349	(3,503,396)
District Activities	-	1,253,560	1,253,560	-	480,233	480,233
Bond and Interest Funds:						
Bond and Interest	3,665,672	7,773,341	6,923,056	4,515,957	-	4,515,957
Agency Funds:						
Interest on Idle Funds	-	490,719	490,719	-	-	-
Payroll	-	57,140,600	57,140,600	-	-	-
Totals (excluding School activity funds) (memorandum only)	$ 22,814,829	$ 218,974,532	$ 216,988,063	$ 24,801,298	$ 17,783,927	$ 42,585,225

Composition of Cash:	
Commerce Bank	$ 7,441,388
Less outstanding checks	(348,293)
Total cash - Commerce Bank	7,093,095
Equity Bank	1,348,792
Plus deposits in transit	212,796
Less outstanding checks	(708,431)
Total cash - Equity Bank	853,157
Dream First Bank	1,412
Less outstanding checks	(1,412)
Total cash - Dream First Bank	-
Petty cash accounts	250
Investments:	
Repurchase agreements:	
Commerce Bank	25,011,647
Money market accounts:	
Equity Bank	140,908
Certificates of deposit:	
Commerce Bank	5,000,000
Dream First Bank	5,000,000
Total investments	35,152,555
Total cash	43,099,057
Less School activity funds	(513,832)
Total cash (excluding School activity funds)	$ 42,585,225

The accompanying Notes to the Financial Statement are an integral part of this statement.

UNIFIED SCHOOL DISTRICT NO. 457
GARDEN CITY, KANSAS
Notes to the Financial Statement
For the Year Ended June 30, 2023

1. Summary of significant accounting policies

A. Financial reporting entity

Unified School District No. 457, Garden City, Kansas, (the District), is a municipal corporation governed by an elected seven-member board. The financial statement presents Unified School District No. 457, Garden City, Kansas (the municipal financial reporting entity). There are no related municipal entities included in the District's reporting entity because none were established to benefit the District.

B. Regulatory basis of accounting and departure from accounting principles generally accepted in the United States of America

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

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

C. 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 fund types are used by the District:

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

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

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

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

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

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

1. Summary of significant accounting policies (continued)

C. Regulatory basis fund types (continued)
Agency funds – used to report assets held by the municipal reporting entity in a purely custodial capacity (i.e., interest clearing fund, payroll clearing fund, etc.).

D. Cash and investments
Cash resources of the individual funds are combined to form a pool of cash and investments which is managed by the District (except for investments in the Kansas Municipal Investment Pool). Cash includes amounts in demand deposits, time deposits and certificates of deposit. Investments of the pooled accounts consist primarily of investments with the Kansas Municipal Investment Pool and U.S. government securities carried at cost, which approximates market value. Interest income earned is allocated as designated by the Board.

State statutes authorize the District to invest idle funds in U.S. government securities, temporary notes, no-fund warrants, repurchase agreements and the Kansas Municipal Investment Pool. Investments of the District are stated at fair value which equals cost. The aggregate value of the investments, including certificates of deposit, at June 30, 2023, is $35,152,555.

E. Property taxes and special assessments
The determination of assessed valuations and the collections of property taxes for all political subdivisions in the State of Kansas are the responsibility of the counties. The County Appraiser annually determines assessed valuations based on real property transactions as recorded by the Register of Deeds and personal property holdings reported by taxpayers. The County Clerk spreads the annual assessment on the tax rolls and the County Treasurer collects the taxes for all taxing entities within the County.

Taxes are assessed on a calendar year basis, are levied and become a lien on the property on November 1st 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 20th during the year levied with the balance to be paid on or before May 10th of the ensuing year. State statutes prohibit the County Treasurer from distributing the taxes collected in the year levied prior to January 1st of the ensuing year. One-half of the property taxes are due December 20th and distributed to the District by January 20th to finance a portion of the current year's budget. The second half is due May 10th and distributed to the District by June 5th. The District Treasurer draws available funds from the County Treasurer's office at designated times throughout the year.

F. Interfund transactions
Quasi-external transactions (i.e., transactions that would be treated as receipts or expenditures if they involved organizations external to the District, such as internal service fund billings to departments) are accounted for as receipts or expenditures. Transactions that constitute reimbursements to a fund for expenditures initially made from it that are properly applicable to another fund, are recorded as expenditures in the reimbursing fund and as reductions of expenditures in the fund that is reimbursed.

All other interfund transactions, except quasi-external transactions and reimbursements, are reported as transfers.

G. Memorandum totals
Total rows on the financial statement are captioned "memorandum only" to indicate that they are presented only to facilitate financial analysis. No consolidated financial information is presented nor are all required disclosures presented for these amounts.

2. Stewardship, compliance and accountability

A. Budgetary information

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

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

If the District is holding a revenue neutral rate hearing, the budget timeline has been adjusted with adoption of the final budget 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 receipts other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication, the hearing may be held and the governing body may amend the budget at that time. There were no such budget amendments for this year.

A qualified budget adjustment for expenditures outside the legal maximum budget for the General fund exists for juvenile detention center expenditures resulting in additional budget authority as follows:

Fund	Increase
General	$ 48,460

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

All legal annual operating budgets are prepared using the regulatory basis of accounting. Regulatory receipts are recognized when cash is received. Expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments by the District for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. All unencumbered appropriations (legal budget expenditure authority) lapse at year end.

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

Health Care Reserve
Contingency Reserve
Textbook Rental

2. Stewardship, compliance and accountability (continued)

A. Budgetary information (continued)
Grant Activity
District Activities

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

B. Compliance with finance related legal and contractual provisions
References made herein to the statutes are not intended as interpretations of the law, but are offered for consideration of the Kansas Department of Administration's Chief Financial Officer, and interpretation by the County Attorney and the legal representation of the District.

There are no known material violations of financial related legal and contractual provisions including Kansas statutes, regulations, contracts, debt covenants, or other agreements for the year ended June 30, 2023. Funds with deficit unencumbered cash balances are discussed in Note 2, Item C.

C. Deficit unencumbered cash
The following fund had a deficit unencumbered cash balance as of June 30, 2023:

Grant Activity	$ 4,467,745

Grant funds and other reimbursements were due to the District at year end to cover the deficits in these grant funds.

3. Detailed note on all funds

A. Deposits and investments
A reconciliation of cash and investments as shown in the composition of cash on the summary of receipts, expenditures and unencumbered cash on Statement 1 is as follows:

Carrying amount of deposits	$ 18,087,160
Repurchase agreements - Treasury obligations	25,011,647
Cash on hand	250
Total cash	$ 43,099,057

At June 30, 2023, the District had the following investments:

		Investment Maturities (in Years)		
Investment Type	Fair Value	Less than 1	1-2	Rating
Repurchase agreements - Treasury obligations	$ 25,011,647	$ 25,011,647	$ -	N/A
Total fair value	$ 25,011,647	$ 25,011,647	$ -	

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

3. Detailed note on all funds (continued)

A. Deposits and investments (continued)

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

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 K.S.A. 9-1405. The District's allocation of investments as of June 30, 2023, is as follows:

Investments	Percentage of Investments
Treasury obligations	100.00%

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 be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City or the Federal Home Loan Bank of Topeka except during designated "peak periods" when required coverage is 50%. The District has no designated "peak periods". All deposits were legally secured at June 30, 2023.

At June 30, 2023, the District's carrying amount of deposits was $18,087,160 and the bank balance was $18,932,500. Of the bank balance, 100% was held by three banks resulting in a concentration of credit risk. Of the bank balance, $750,000 was covered by federal depository insurance and $18,182,500 was collateralized with securities held by the pledging financial institutions' agents in the District's name. The District's cash deposits by financial institution and category of coverage at year end are as follows:

	Commerce Bank	Equity Bank	Dream First Bank
FDIC coverage	$ 250,000	$ 250,000	$ 250,000
Pledged securities at market value	16,555,778	1,337,222	5,000,000
Total coverage	$ 16,805,778	$ 1,587,222	$ 5,250,000
Funds on deposit	$ 12,441,388	$ 1,489,700	$ 5,001,412
Funds at risk	$ -	$ -	$ -

Custodial credit risk - investments

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

3. Detailed note on all funds (continued)

B. Capital projects

Capital project authorizations with approved change orders compared to expenditures from inception to June 30, 2023, are as follows:

Project	Authorization	Expenditures to Date	Committed
HVAC improvements - Kenneth Henderson Middle School	$ 1,522,897	$ 1,522,897	$ -
Joint and masonry sealant and repair project - Kenneth Henderson Middle School	75,708	75,708	-
Cafeteria flooring replacement - Horace Good Middle School	92,950	92,950	-
Electrical panel replacement at J.D. Adams Hall - Horace Good Middle School	55,595	55,595	-
HVAC improvement project - Plymell and Jennie Barker Elementary Schools	74,000	74,000	-
Joint and masonry sealant and repair project - Plymell Elementary	39,500	39,500	-
Fire alarm system - Buffalo Jones Elementary School	97,605	97,605	-
HVAC engineering design project - Alta Brown Elementary School	29,500	29,500	-
ESCO five school HVAC project	7,235,768	7,235,768	-
Wood shop renovations - Kenneth Henderson and Horace Good Middle Schools	240,633	240,633	-
Auditorium and Commons Projection - Garden City High School	74,287	74,287	-
Cafeteria HVAC upgrade - Alta Brown Elementary School	326,288	326,288	-
Kitchen exhaust - Horace Good Middle School	169,597	169,597	-
Track and tennis court resurfacing - Garden City High School	231,000	231,000	-
Re-roof Kenneth Henderson Middle School	883,464	883,464	-
Re-roof Horace Good Middle School	1,168,639	1,168,639	-
Re-roof Alta Brown Elementary School	132,196	132,196	-
Carpet replacement - Educational Support Center	18,495	18,495	-
HVAC improvement project - Abe Hubert Elementary School	129,500	129,500	-
Gym and cafeteria flooring - Charles Stone Intermediate Center	108,340	99,500	8,840
Gym and cafeteria flooring - Jennie Wilson Elementary School	58,505	52,400	6,105
Gym floor refinishing - Garden City High School and Kenneth Henderson Middle School	95,314	95,314	-
Security improvements - Plant Facilities	88,300	88,300	-
Fire alarm system - Abe Hubert Elementary School	137,450	137,450	-
Fire alarm system - Educational Support Center	53,610	53,610	-
Storage building - Plant Facilities	300,593	300,593	-

3. Detailed note on all funds (continued)

C. Long-term debt

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

	Date of Issue	Maximum Rate	Date of Final Maturity	Amount of Issue	Balance July 1, 2022	Additions	Reductions/ Payments	Balance June 30, 2023	Interest Paid
General obligation bonds payable:									
School building, Series 2015	06-10-15	4.000%	09-01-33	$ 9,305,000	$ 8,255,000	$ -	$ 430,000	$ 7,825,000	$ 270,750
School building, Series 2016-A	04-25-16	5.000%	09-01-34	65,080,000	64,785,000	-	155,000	64,630,000	2,531,681
School building, Series 2016-B	05-10-16	5.000%	09-01-24	21,130,000	9,385,000	-	3,145,000	6,240,000	390,625
Total general obligation bonds payable					82,425,000	-	3,730,000	78,695,000	3,193,056
Finance leases payable:									
Energy efficiency equipment	04-29-22	2.883%	05-11-42	12,611,581	12,611,581	-	-	12,611,581	-
Mobile device management	08-14-22	0.000%	08-13-24	116,280	-	116,280	116,280	-	-
Total finance leases payable					12,611,581	116,280	116,280	12,611,581	-
Total long-term debt					$ 95,036,581	$ 116,280	$ 3,846,280	$ 91,306,581	$ 3,193,056

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

	Year								
	2024	2025	2026	2027	2028	2029-2033	2034-2038	2039-2042	Total
Principal:									
General obligation bonds payable	$ 4,110,000	$ 4,490,000	$ 4,865,000	$ 5,260,000	$ 5,735,000	$ 36,095,000	$ 18,140,000	$ -	$ 78,695,000
Finance leases payable	184,140	279,581	299,241	393,763	419,788	2,690,351	3,604,426	4,740,291	12,611,581
Total principal	4,294,140	4,769,581	5,164,241	5,653,763	6,154,788	38,785,351	21,744,426	4,740,291	91,306,581
Interest:									
General obligation bonds payable	3,009,056	2,817,656	2,606,231	2,363,356	2,099,281	6,480,428	601,726	-	19,977,734
Finance leases payable	545,388	358,283	350,223	341,596	330,244	1,444,940	1,006,847	409,019	4,786,540
Total interest	3,554,444	3,175,939	2,956,454	2,704,952	2,429,525	7,925,368	1,608,573	409,019	24,764,274
Total principal and interest	$ 7,848,584	$ 7,945,520	$ 8,120,695	$ 8,358,715	$ 8,584,313	$ 46,710,719	$ 23,352,999	$ 5,149,310	$ 116,070,855

The fiscal agency balance from unclaimed bonds and coupons as of June 30, 2023, was $30,499.

Legal debt margin

The debt limit per K.S.A. 72-5457 is fourteen percent of the assessed valuation of taxable tangible property within the District, except that such limitation may be modified as provided in article 54, chapter 72 of the Kansas Statutes Annotated. For the year ended June 30, 2023, that amount was $53,080,750. As of June 30, 2023, the total debt outstanding applicable to the limit was $78,695,000, which exceeds the statutory limit. The District obtained an order granting permission by the State to issue additional bonds over the statutory limit.

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3. Detailed note on all funds (continued)

D. Interfund transfers

Interfund operating transfers are as follows:

From	To	Regulatory Authority	
General	At Risk (4 year old)	K.S.A. 72-5167	$ 200,000
General	At Risk (K-12)	K.S.A. 72-5151	12,113,546
General	Bilingual Education	K.S.A. 72-5167	1,300,000
General	Virtual Education	K.S.A. 72-5167	325,000
General	Capital Outlay	K.S.A. 72-5167	450,000
General	Professional Development	K.S.A. 72-5167	288,506
General	Parent Education	K.S.A. 72-3607	127,898
General	Special Education	K.S.A. 72-5167	9,905,043
General	Career and Postsecondary Education	K.S.A. 72-5167	1,200,000
General	Textbook Rental	K.S.A. 72-5167	88,603
Supplemental General	At Risk (K-12)	K.S.A. 72-5143	3,116,149
Supplemental General	Bilingual Education	K.S.A. 72-5143	1,444,904
Supplemental General	Professional Development	K.S.A. 72-5143	750,000
Supplemental General	Textbook Rental	K.S.A. 72-5143	500,000
			$ 31,809,649

4. Other information

A. Risk management and self-insurance

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. These risks are covered by commercial insurance purchased from independent third parties. Settled claims from these risks have not exceeded commercial insurance coverage for the past three years.

Beginning in fiscal year 2011, the District has partially self-funded employees' health care costs. "Stop loss" coverage is maintained for claims above an aggregate stop loss of $13,577,894. Payments for medical insurance premiums and self-insured medical costs not covered by the insurance carrier are paid out of the Health Care Reserve Fund as they are billed to the District. The District transfers amounts to this fund based upon projected costs. Claims are then paid out of this fund for uninsured losses as they are filed or incurred. Unencumbered cash balance represents equity designated to pay for future losses.

B. Post-employment health care benefits

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

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the District makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured. There is no direct cost to the District under this program.

4. Other information (continued)

C. 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.

D. Compensated absences

The District's policy is to recognize the costs of vacations and other compensated absences when actually paid.

The District's policy regarding emergency leave pay permits employees to accumulate leave days at a maximum rate of 12 days per year up to 110 days. Accumulated leave days in excess of 70 (not to exceed 15 days) may be sold to the District at a rate of $143 per day for administration, 100% of base substitute pay per day for certified staff and 75% of base pay for classified staff. Employees retiring under KPERS from the District are paid $25 per day for unused leave time up to 70 days.

The District allows employees to accumulate and carryover up to 40 days of unused vacation leave. Unused vacation leave is payable to employees upon their departure from the District's employment. The District has estimated the dollar amount of accumulated emergency leave pay and unpaid vacation leave at June 30, 2023, at $683,550.

E. Defined benefit pension plan

Plan description: The District participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing, multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, et seq. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in its Annual Comprehensive Financial Report which can be found on the KPERS website at www.kpers.org or by writing to KPERS (611 South Kansas Ave., 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 (not including 1% contribution rate for the Death and Disability Program) was 14.20% and 13.33% 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.

4. Other information (continued)

E. Defined benefit pension plan (continued)

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

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

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

The State of Kansas is required to contribute the statutory required employer's share except for retired District employees. The District is responsible for the employer's portion of the cost for retired District employees. The District received and remitted amounts equal to the statutory contribution rate, which totaled $7,712,454 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 $73,627,953. The net pension liability was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2021, which was rolled forward to June 30, 2022. The District's proportion of the net pension liability was based on the ratio of the District's contributions to KPERS, relative to the total employer and non-employer contributions of the State/School subgroup within KPERS for the fiscal year ended June 30, 2022. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

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

F. Commitments and contingencies

Contingencies

The District receives significant financial assistance from numerous federal and state governmental agencies in the form of grants and state pass through aid. The disbursement of funds received under these programs generally requires compliance with terms and conditions specified in the grant agreements and is subject to audit. Any disallowed claims resulting from such audits could become a liability of the applicable funds. However, in the opinion of management, any such disallowed claims will not have a material effect on the financial statement of the District at June 30, 2023.

Litigation

The District is currently involved in pending litigation. The outcome of this matter in process has not been determined; however, the District's legal counsel and insurance provider believe insurance will cover any potential claim. Consequently, it should not have a material effect on any of the financial statements of the District at June 30, 2023.

Operating leases

In fiscal year 2021 the District entered into an operating lease for copiers at the copier center. Lease payments for the year ended June 30, 2023, amounted to $125,760. Future payments are as follows:

Fiscal Year Ended		
2024	$	125,760
2025		125,760
Total	$	251,520

REGULATORY REQUIRED SUPPLEMENTARY INFORMATION

UNIFIED SCHOOL DISTRICT NO. 457
GARDEN CITY, KANSAS
Summary of Expenditures - Actual and Budget
Regulatory Basis
(Budgeted Funds Only)
For the Year Ended June 30, 2023

	Certified Budget	Adjustments to Comply with Legal Max	Adjustments for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
General Funds:						
General	$ 58,597,613	$ (891,536)	$ 48,460	$ 57,754,537	$ 57,754,537	$ -
Supplemental General	17,765,955	-	-	17,765,955	17,765,955	-
Special Purpose Funds:						
At Risk (4 year old)	650,996	-	-	650,996	299,943	(351,053)
At Risk (K-12)	16,070,566	-	-	16,070,566	13,034,377	(3,036,189)
Bilingual Education	3,272,825	-	-	3,272,825	2,771,689	(501,136)
Virtual Education	628,458	-	-	628,458	297,810	(330,648)
Capital Outlay	13,544,438	-	-	13,544,438	7,988,922	(5,555,516)
Driver Training	81,500	-	-	81,500	28,528	(52,972)
Food Service	6,712,623	-	-	6,712,623	4,961,582	(1,751,041)
Professional Development	989,410	-	-	989,410	419,705	(569,705)
Parent Education	359,850	-	-	359,850	347,748	(12,102)
Special Education	14,732,706	-	-	14,732,706	10,578,572	(4,154,134)
Career and Postsecondary Education	1,234,803	-	-	1,234,803	1,026,581	(208,222)
KPERS Special Retirement Contribution	8,353,453	-	-	8,353,453	7,712,454	(640,999)
Bond and Interest Funds:						
Bond and Interest	6,923,256	-	-	6,923,256	6,923,056	(200)

UNIFIED SCHOOL DISTRICT NO. 457
GARDEN CITY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Other county sources	$ 93,023	$ 33,627	$ -	$ 33,627
State sources	54,091,605	57,624,076	58,597,613	(973,537)
Mineral production tax	64,588	96,831	-	96,831
Total receipts	54,249,216	57,754,534	$ 58,597,613	$ (843,079)
Expenditures:				
Instruction	8,996,505	6,773,566	$ 6,146,360	$ 627,206
Student support services	3,074,550	2,970,952	3,581,485	(610,533)
Instructional support staff	2,357,663	2,422,443	3,364,019	(941,576)
General administration	1,266,128	1,625,449	1,287,025	338,424
School administration	4,329,131	4,500,535	5,116,367	(615,832)
Central services	1,817,485	1,773,563	1,064,779	708,784
Operations and maintenance	8,917,480	8,797,254	9,064,577	(267,323)
Student transportation supervision	375,289	418,471	426,200	(7,729)
Vehicle operating services	1,318,138	1,506,982	1,749,120	(242,138)
Vehicle services and maintenance services	457,144	547,033	356,440	190,593
Other student transportation services	40,820	67,067	-	67,067
Other supplemental services	27,759	274,155	-	274,155
Community service operations	38,934	29,821	-	29,821
Architectural and engineering services	-	190	-	190
Operating transfers out	21,185,989	25,998,596	26,441,241	(442,645)
Adjustment to comply with Legal Max	-	-	(891,536)	891,536
Total expenditures	54,203,015	57,706,077	57,706,077	-
Adjustments for Qualifying Budget Credits:				
Juvenile detention center	47,060	48,460	48,460	-
Total expenditures adjusted for Qualifying Budget Credits	54,250,075	57,754,537	$ 57,754,537	$ -
Receipts under expenditures	(859)	(3)		
Unencumbered cash, beginning	1,236	377		
Unencumbered cash, ending	$ 377	$ 374		

UNIFIED SCHOOL DISTRICT NO. 457
GARDEN CITY, KANSAS
Supplemental General Fund
Statement of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Ad valorem tax	$ 5,355,557	$ 5,636,837	$ 6,227,824	$ (590,987)
Delinquent tax	231,748	197,265	179,073	18,192
Motor vehicle tax	637,883	624,606	493,458	131,148
Recreational vehicle tax	16,373	18,811	6,251	12,560
Commercial vehicle tax	-	-	50,047	(50,047)
Other county sources	118,902	107,445	-	107,445
State sources	10,379,128	11,075,296	11,075,296	-
Total receipts	16,739,591	17,660,260	$ 18,056,949	$ (396,689)
Expenditures:				
Instruction:				
Salaries	7,800,781	6,041,903	$ 8,233,410	$ (2,191,507)
Employee benefits	1,633,901	2,733,644	1,879,889	853,755
Supplies	30,375	33,877	-	33,877
Equipment	1,781,415	1,112,149	1,105,000	7,149
Total instruction	11,246,472	9,921,573	11,218,299	(1,296,726)
Instructional support staff:				
Purchased property services	1,499,924	846,672	1,249,631	(402,959)
Supplies	14,020	70,730	11,000	59,730
Equipment	20,095	289,068	602,000	(312,932)
Total instructional support staff	1,534,039	1,206,470	1,862,631	(656,161)
Operations & maintenance:				
Supplies	81	-	-	-
Vehicle operating services:				
Equipment	19,478	826,859	505,000	321,859
Operating transfers out:				
At Risk (K-12)	2,323,462	3,116,149	2,952,702	163,447
Bilingual Education	796,369	1,444,904	727,323	717,581
Professional Development	-	750,000	-	750,000
Textbook Rental	700,000	500,000	500,000	-
Total operating transfers out	3,819,831	5,811,053	4,180,025	1,631,028
Total expenditures	16,619,901	17,765,955	$ 17,765,955	$ -
Receipts over (under) expenditures	119,690	(105,695)		
Unencumbered cash, beginning	833,632	953,322		
Unencumbered cash, ending	$ 953,322	$ 847,627		

UNIFIED SCHOOL DISTRICT NO. 457
GARDEN CITY, KANSAS
At Risk (4 Year Old) Fund
Statement of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Transfer from General	$ 600,000	$ 200,000	$ 125,000	$ 75,000
Expenditures:				
Instruction:				
Salaries	357,024	232,984	$ 411,631	$ (178,647)
Employee benefits	98,416	66,959	83,590	(16,631)
Equipment	-	-	155,775	(155,775)
Total expenditures	455,440	299,943	$ 650,996	$ (351,053)
Receipts over (under) expenditures	144,560	(99,943)		
Unencumbered cash, beginning	406,436	550,996		
Unencumbered cash, ending	$ 550,996	$ 451,053		

UNIFIED SCHOOL DISTRICT NO. 457
GARDEN CITY, KANSAS
At Risk (K-12) Fund
Statement of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Transfer from General	$ 8,607,745	$ 12,113,546	$ 12,209,497	$ (95,951)
Transfer from Supplemental General	2,323,462	3,116,149	2,952,702	163,447
Total receipts	10,931,207	15,229,695	$ 15,162,199	$ 67,496
Expenditures:				
Instruction:				
Salaries	8,179,659	10,373,800	$ 11,986,234	$ (1,612,434)
Employee benefits	1,794,968	2,220,812	2,873,446	(652,634)
Purchased professional and technical services	-	-	75,000	(75,000)
Supplies	18,876	13,833	91,100	(77,267)
Equipment	-	-	650,000	(650,000)
Total instruction	9,993,503	12,608,445	15,675,780	(3,067,335)
Student support services:				
Salaries	198,015	209,606	176,445	33,161
Employee benefits	14,523	15,356	13,500	1,856
Purchased professional and technical services	123,934	38,400	35,000	3,400
Total student support services	336,472	263,362	224,945	38,417
School administration:				
Salaries	133,721	133,853	139,121	(5,268)
Employee benefits	28,813	28,717	30,720	(2,003)
Total school administration	162,534	162,570	169,841	(7,271)
Total expenditures	10,492,509	13,034,377	$ 16,070,566	$ (3,036,189)
Receipts over expenditures	438,698	2,195,318		
Unencumbered cash, beginning	1,700,401	2,139,099		
Unencumbered cash, ending	$ 2,139,099	$ 4,334,417		

UNIFIED SCHOOL DISTRICT NO. 457
GARDEN CITY, KANSAS
Bilingual Education Fund
Statement of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Transfer from General	$ 1,700,000	$ 1,300,000	$ 1,600,000	$ (300,000)
Transfer from Supplemental General	796,369	1,444,904	727,323	717,581
Total receipts	2,496,369	2,744,904	$ 2,327,323	$ 417,581
Expenditures:				
Instruction:				
Salaries	2,088,951	2,167,850	$ 2,333,237	$ (165,387)
Employee benefits	469,068	491,798	551,521	(59,723)
Supplies	5,357	5,568	6,500	(932)
Other	-	-	250,000	(250,000)
Total instruction	2,563,376	2,665,216	3,141,258	(476,042)
Instructional support staff:				
Salaries	21,878	38,966	45,274	(6,308)
Employee benefits	3,784	7,615	8,630	(1,015)
Other purchased services	7,569	5,003	6,000	(997)
Total instructional support staff	33,231	51,584	59,904	(8,320)
School administration:				
Salaries	35,545	35,291	44,926	(9,635)
Employee benefits	14,215	13,774	21,737	(7,963)
Supplies	5,014	5,824	5,000	824
Total school administration	54,774	54,889	71,663	(16,774)
Total expenditures	2,651,381	2,771,689	$ 3,272,825	$ (501,136)
Receipts under expenditures	(155,012)	(26,785)		
Unencumbered cash, beginning	1,096,364	941,352		
Unencumbered cash, ending	$ 941,352	$ 914,567		

UNIFIED SCHOOL DISTRICT NO. 457
GARDEN CITY, KANSAS
Virtual Education Fund
Statement of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Transfer from General	$ 250,000	$ 325,000	$ 250,000	$ 75,000
Expenditures:				
Instruction:				
Salaries	139,560	220,773	$ 214,754	$ 6,019
Employee benefits	39,238	68,424	53,704	14,720
Supplies	3,920	8,613	10,000	(1,387)
Other	-	-	350,000	(350,000)
Total expenditures	182,718	297,810	$ 628,458	$ (330,648)
Receipts over expenditures	67,282	27,190		
Unencumbered cash, beginning	342,779	410,061		
Unencumbered cash, ending	$ 410,061	$ 437,251		

UNIFIED SCHOOL DISTRICT NO. 457
GARDEN CITY, KANSAS
Capital Outlay Fund
Statement of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Ad valorem tax	$ 2,879,356	$ 3,278,537	$ 3,059,750	$ 218,787
Delinquent tax	129,658	105,740	95,348	10,392
Motor vehicle tax	346,079	346,204	282,263	63,941
Recreational vehicle tax	8,931	10,375	3,576	6,799
Commercial vehicle tax	-	-	28,627	(28,627)
Other county sources	24,993	20,873	-	20,873
State sources	1,742,517	2,029,684	2,029,684	-
Interest	-	374,855	-	374,855
Other	21,706	22,023	-	22,023
Transfer from General	438,244	450,000	-	450,000
Total receipts	5,591,484	6,638,291	$ 5,499,248	$ 1,139,043
Expenditures:				
Instruction	63,867	242,747	$ 1,399,263	$ (1,156,516)
Operations and maintenance	124,842	491,824	2,745,000	(2,253,176)
Transportation	380,972	313,279	375,000	(61,721)
Facilities acquisition and construction	7,898,625	6,941,072	9,025,175	(2,084,103)
Total expenditures	8,468,306	7,988,922	$ 13,544,438	$ (5,555,516)
Receipts under expenditures	(2,876,822)	(1,350,631)		
Unencumbered cash, beginning	10,755,438	7,878,616		
Unencumbered cash, ending	$ 7,878,616	$ 6,527,985		

UNIFIED SCHOOL DISTRICT NO. 457
GARDEN CITY, KANSAS
Driver Training Fund
Statement of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
State sources	$ 7,808	$ 7,980	$ 13,500	$ (5,520)
Charges for services:				
Enrollment fees	11,486	17,604	13,000	4,604
Total receipts	19,294	25,584	$ 26,500	$ (916)
Expenditures:				
Instruction:				
Salaries	7,006	25,770	$ 50,000	$ (24,230)
Employee benefits	536	1,971	4,000	(2,029)
Purchased property services	-	-	3,000	(3,000)
Other purchased services	797	-	7,000	(7,000)
Supplies	355	787	7,500	(6,713)
Equipment	-	-	10,000	(10,000)
Total expenditures	8,694	28,528	$ 81,500	$ (52,972)
Receipts over (under) expenditures	10,600	(2,944)		
Unencumbered cash, beginning	97,748	108,348		
Unencumbered cash, ending	$ 108,348	$ 105,404		

UNIFIED SCHOOL DISTRICT NO. 457
GARDEN CITY, KANSAS
Food Service Fund
Statement of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Federal sources	$ 5,627,067	$ 4,429,883	$ 4,212,568	$ 217,315
State sources	39,608	40,755	34,050	6,705
Charges for services:				
School receipts	38,600	522,736	395,269	127,467
Other	16,840	11,145	-	11,145
Total receipts	5,722,115	5,004,519	$ 4,641,887	$ 362,632
Expenditures:				
Operations and maintenance:				
Other purchased services	8,365	9,367	$ 10,000	$ (633)
Food service operation:				
Salaries	1,638,292	1,659,880	1,631,683	28,197
Employee benefits	636,731	670,931	797,690	(126,759)
Purchased professional and technical services	1,798	41	-	41
Purchased property services	50,555	61,322	-	61,322
Other purchased services	14,699	19,980	38,250	(18,270)
Supplies	2,157,507	2,374,563	3,375,000	(1,000,437)
Equipment	75,358	165,498	750,000	(584,502)
Other	-	-	110,000	(110,000)
Total food service operation	4,574,940	4,952,215	6,702,623	(1,750,408)
Total expenditures	4,583,305	4,961,582	$ 6,712,623	$ (1,751,041)
Receipts over expenditures	1,138,810	42,937		
Unencumbered cash, beginning	1,041,810	2,180,620		
Unencumbered cash, ending	$ 2,180,620	$ 2,223,557		

UNIFIED SCHOOL DISTRICT NO. 457
GARDEN CITY, KANSAS
Professional Development Fund
Statement of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
State sources	$ -	$ 58,907	$ 52,500	$ 6,407
Transfer from General	100,000	288,506	150,000	138,506
Transfer from Supplemental General	-	750,000	-	750,000
Total receipts	100,000	1,097,413	$ 202,500	$ 894,913
Expenditures:				
Instructional support staff:				
Salaries	38,502	37,646	$ 127,200	$ (89,554)
Employee benefits	120,323	120,589	174,460	(53,871)
Purchased professional and technical services	-	-	20,000	(20,000)
Other purchased services	178,924	261,470	667,750	(406,280)
Total expenditures	337,749	419,705	$ 989,410	$ (569,705)
Receipts over (under) expenditures	(237,749)	677,708		
Unencumbered cash, beginning	1,035,636	797,887		
Unencumbered cash, ending	$ 797,887	$ 1,475,595		

UNIFIED SCHOOL DISTRICT NO. 457
GARDEN CITY, KANSAS
Parent Education Fund
Statement of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
State sources	$ 228,958	$ 219,850	$ 219,850	$ -
Transfer from General	115,000	127,898	140,000	(12,102)
Total receipts	343,958	347,748	$ 359,850	$ (12,102)
Expenditures:				
Student support services:				
Salaries	182,185	217,443	$ 237,600	$ (20,157)
Employee benefits	46,301	70,354	77,097	(6,743)
Purchased professional and technical services	-	-	14,153	(14,153)
Other purchased services	62,221	41,950	21,000	20,950
Supplies	53,251	18,001	10,000	8,001
Total expenditures	343,958	347,748	$ 359,850	$ (12,102)
Receipts over expenditures	-	-		
Unencumbered cash, beginning	-	-		
Unencumbered cash, ending	$ -	$ -		

UNIFIED SCHOOL DISTRICT NO. 457
GARDEN CITY, KANSAS
Special Education Fund
Statement of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Federal sources	$ -	$ -	$ 2,375,028	$ (2,375,028)
Other	718,455	663,041	-	663,041
Transfer from General	8,600,000	9,905,043	10,800,000	(894,957)
Total receipts	9,318,455	10,568,084	$ 13,175,028	$ (2,606,944)
Expenditures:				
Instruction:				
Salaries	6,041,689	6,042,822	$ 8,835,203	$ (2,792,381)
Employee benefits	1,968,569	1,907,522	3,079,861	(1,172,339)
Purchased professional and technical services	-	-	16,019	(16,019)
Purchased property services	3,974	-	-	-
Supplies	1,707	5,664	58,000	(52,336)
Equipment	-	85,517	45,000	40,517
Total instruction	8,015,939	8,041,525	12,034,083	(3,992,558)
Student support services:				
Salaries	1,276,953	1,292,571	1,418,108	(125,537)
Employee benefits	263,147	281,275	303,153	(21,878)
Purchased professional and technical services	85,980	76,588	12,000	64,588
Supplies	9,715	6,569	15,000	(8,431)
Total student support services	1,635,795	1,657,003	1,748,261	(91,258)
Instructional support staff:				
Other purchased services	3,678	5,788	45,000	(39,212)
Special area administrative services:				
Salaries	339,019	340,582	342,951	(2,369)
Employee benefits	79,042	81,422	87,711	(6,289)
Other purchased services	-	486	3,000	(2,514)
Total special area administrative services	418,061	422,490	433,662	(11,172)
Operations and maintenance:				
Other purchased services	16,908	22,753	30,500	(7,747)

(continued)

UNIFIED SCHOOL DISTRICT NO. 457
GARDEN CITY, KANSAS
Special Education Fund
Statement of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
(continued)				
Expenditures (continued):				
Vehicle operating services:				
Salaries	$ -	$ -	$ 15,000	$ (15,000)
Employee benefits	-	-	1,200	(1,200)
Other purchased services	444,818	429,013	425,000	4,013
Total vehicle operating services	444,818	429,013	441,200	(12,187)
Total expenditures	10,535,199	10,578,572	$ 14,732,706	$ (4,154,134)
Receipts under expenditures	(1,216,744)	(10,488)		
Unencumbered cash, beginning	2,955,360	1,738,616		
Unencumbered cash, ending	$ 1,738,616	$ 1,728,128		

UNIFIED SCHOOL DISTRICT NO. 457
GARDEN CITY, KANSAS
Career and Postsecondary Education Fund
Statement of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Federal sources	$ -	$ -	$ 72,942	$ (72,942)
Transfer from General	575,000	1,200,000	1,080,000	120,000
Total receipts	575,000	1,200,000	$ 1,152,942	$ 47,058
Expenditures:				
Instruction:				
Salaries	835,095	787,491	$ 830,000	$ (42,509)
Employee benefits	185,089	155,437	191,400	(35,963)
Supplies	-	-	4,200	(4,200)
Equipment	24,658	41,608	20,000	21,608
Other	7,615	-	-	-
Total instruction	1,052,457	984,536	1,045,600	(61,064)
Instructional support staff:				
Salaries	-	-	36,408	(36,408)
Employee benefits	105	-	12,216	(12,216)
Other purchased services	977	2,717	56,142	(53,425)
Supplies	40,552	39,328	84,437	(45,109)
Total instructional support staff	41,634	42,045	189,203	(147,158)
Total expenditures	1,094,091	1,026,581	$ 1,234,803	$ (208,222)
Receipts (over) under expenditures	(519,091)	173,419		
Unencumbered cash, beginning	606,356	87,265		
Unencumbered cash, ending	$ 87,265	$ 260,684		

UNIFIED SCHOOL DISTRICT NO. 457
GARDEN CITY, KANSAS
Health Care Reserve Fund
Statement of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

	Prior Year Actual	Current Year Actual
Receipts:		
Interest income	$ 22,225	$ 115,864
Premiums received	10,764,103	11,001,928
Other	786,120	1,046,775
Total receipts	11,572,448	12,164,567
Expenditures:		
Premiums paid	11,314,939	12,881,923
Health care expenses	156,923	161,701
Total expenditures	11,471,862	13,043,624
Receipts over (under) expenditures	100,586	(879,057)
Unencumbered cash, beginning	1,250,537	1,351,123
Unencumbered cash, ending	$ 1,351,123	$ 472,066

UNIFIED SCHOOL DISTRICT NO. 457
GARDEN CITY, KANSAS
KPERS Special Retirement Contribution Fund
Statement of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
State sources	$ 7,843,618	$ 7,712,454	$ 8,353,453	$ (640,999)
Expenditures:				
Instruction	5,156,231	5,100,006	$ 5,602,451	$ (502,445)
Student support	576,975	565,325	623,541	(58,216)
Instructional support	385,621	375,456	441,235	(65,779)
General administration	166,389	169,254	180,116	(10,862)
School administration	505,212	501,487	558,965	(57,478)
Central services	95,745	92,457	96,575	(4,118)
Operations and maintenance	491,523	485,223	432,564	52,659
Student transportation services	220,659	201,457	214,783	(13,326)
Food services	245,263	221,789	203,223	18,566
Total expenditures	7,843,618	7,712,454	$ 8,353,453	$ (640,999)
Receipts over expenditures	-	-		
Unencumbered cash, beginning	-	-		
Unencumbered cash, ending	$ -	$ -		

UNIFIED SCHOOL DISTRICT NO. 457
GARDEN CITY, KANSAS
Contingency Reserve Fund
Statement of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

	Prior Year Actual	Current Year Actual
Receipts:		
Transfer from General	$ -	$ -
Expenditures:		
Instruction:		
Contingencies	205,000	-
Receipts over (under) expenditures	(205,000)	-
Unencumbered cash, beginning	3,700,000	3,495,000
Unencumbered cash, ending	$ 3,495,000	$ 3,495,000

UNIFIED SCHOOL DISTRICT NO. 457
GARDEN CITY, KANSAS
Textbook Rental Fund
Statement of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

	Prior Year Actual	Current Year Actual
Receipts:		
Fees	$ 520,590	$ 204,090
Transfer from General	200,000	88,603
Transfer from Supplemental General	700,000	500,000
Total receipts	1,420,590	792,693
Expenditures:		
Instruction:		
Textbooks	1,661,389	281,187
Receipts over (under) expenditures	(240,799)	511,506
Unencumbered cash, beginning	1,208,671	967,872
Unencumbered cash, ending	$ 967,872	$ 1,479,378

UNIFIED SCHOOL DISTRICT NO. 457
GARDEN CITY, KANSAS
Grant Activity
Statement of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

	Miscellaneous Grants	2023 Title I	2023 Title VI-B
Receipts:			
Federal sources	$ -	$ 1,734,179	$ 1,624,582
State and local sources	228,111	-	-
Other	144,421	-	-
Total receipts	372,532	1,734,179	1,624,582
Expenditures:			
Administration:			
Salary	-	100,243	-
Employee benefits	-	38,124	-
Contracted services	-	-	-
Supplies	-	-	-
Other	-	-	20,445
Instruction:			
Salary	5,812	1,251,401	1,166,883
Employee benefits	371	316,714	298,870
Contracted services	-	-	-
Inservice	-	-	44,434
Supplies	35,457	25,089	54,417
Other	-	-	-
Student support services:			
Salary	116,294	-	-
Employee benefits	35,513	-	-
Contracted services	-	-	-
Inservice	55,261	-	-
Supplies	-	-	-
Other	-	2,608	-
Instruction support staff:			
Salary	-	-	-
Employee benefits	117	-	-
Contracted services	-	-	-
Inservice	9,521	-	-
Supplies	-	-	-
Transportation	-	-	39,533
Equipment	126,281	-	-
Architect and engineer services	-	-	-
Total expenditures	384,627	1,734,179	1,624,582
Receipts over (under) expenditures	(12,095)	-	-
Unencumbered cash (deficit), beginning	109,437	-	-
Unencumbered cash (deficit), ending	$ 97,342	$ -	$ -

(continued)

2023 Title I Part C Migrant Education	2023 Carl Perkins Program Improvement	2023 Title II-A Supporting Effective Instruction	2023 Targeted Improvement	2023 Title IV Part A Enrichment Program	2022 Coronavirus Testing
$ 439,500	$ 79,861	$ 257,482	$ 57,589	$ 89,440	$ 16,774
-	-	23,855	-	-	-
-	-	-	-	-	-
439,500	79,861	281,337	57,589	89,440	16,774
99,387	-	-	-	-	-
26,024	-	-	-	-	-
-	-	-	11,641	-	-
-	-	-	-	-	-
7,121	-	7,683	-	-	-
224,400	3,000	151,825	31,516	86,787	-
71,702	-	26,997	2,298	-	-
-	-	-	-	-	-
3,866	13,518	94,832	2,726	-	-
7,000	59,424	-	7,012	-	-
-	-	-	-	2,653	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	3,919	-	2,396	-	-
-	-	-	-	-	-
439,500	79,861	281,337	57,589	89,440	-
-	-	-	-	-	16,774
-	-	-	-	-	(16,774)
$ -	$ -	$ -	$ -	$ -	$ -

UNIFIED SCHOOL DISTRICT NO. 457
GARDEN CITY, KANSAS
Grant Activity
Statement of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

	2022 Title VI-B	2023 Early Childhood	2023 Title III English Language Learners	2022 Homeless Child
Receipts:				
Federal sources	$ 3,388	$ 60,260	$ 225,366	$ 25,011
State and local sources	-	-	-	-
Other	-	-	-	-
Total receipts	3,388	60,260	225,366	25,011
Expenditures:				
Administration:				
Salary	-	-	1,864	-
Employee benefits	-	-	-	-
Contracted services	-	-	-	-
Supplies	-	-	-	-
Other	-	-	-	-
Instruction:				
Salary	-	60,260	176,886	-
Employee benefits	-	-	42,720	-
Contracted services	-	-	-	-
Inservice	-	-	1,889	-
Supplies	-	-	-	23,861
Other	-	-	2,007	-
Student support services:				
Salary	-	-	-	-
Employee benefits	-	-	-	-
Contracted services	-	-	-	-
Inservice	-	-	-	-
Supplies	-	-	-	-
Other	-	-	-	-
Instruction support staff:				
Salary	-	-	-	-
Employee benefits	-	-	-	-
Contracted services	-	-	-	-
Inservice	-	-	-	-
Supplies	-	-	-	-
Transportation	-	-	-	-
Equipment	-	-	-	-
Architect and engineer services	-	-	-	-
Total expenditures	-	60,260	225,366	23,861
Receipts over (under) expenditures	3,388	-	-	1,150
Unencumbered cash (deficit) , beginning	(3,388)	-	-	(1,150)
Unencumbered cash (deficit), ending	$ -	$ -	$ -	$ -

(continued)

2023 Homeless Child	2021 ESSER I SPED	2022 ESSER II SPED	2022 ESSER II	2023 ARP ESSER	2022 Kansas Preschool Pilot
$ 22,200	$ 5,000	$ 107,000	$ 4,330,672	$ 2,000,000	$ 147,876
-	-	-	-	-	-
-	-	-	-	-	-
22,200	5,000	107,000	4,330,672	2,000,000	147,876
-	-	-	-	301,485	-
-	-	-	-	48,715	-
-	-	-	-	-	-
-	-	-	-	5,220	-
-	-	-	-	-	-
4,958	-	139,292	-	3,664,118	-
1,000	-	33,546	-	510,920	-
10,142	-	-	-	-	-
-	-	3,062	-	762,738	-
20,299	1,397	11,393	-	295,704	-
-	-	-	-	63,033	-
-	-	-	-	221,669	-
-	-	-	-	59,696	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	127,059	-
-	-	-	-	25,358	-
-	-	-	-	51,707	
-	-	-	-	-	-
-	-	-	-	32,348	-
-	-	-	-	36,549	-
426	-	-	-	-	-
-	-	-	-	-	-
36,825	1,397	187,293	-	6,206,319	-
(14,625)	3,603	(80,293)	4,330,672	(4,206,319)	147,876
-	(3,603)	(27,398)	(4,330,672)	(29,973)	(147,876)
$ (14,625)	$ -	$ (107,691)	$ -	$ (4,236,292)	$ -

UNIFIED SCHOOL DISTRICT NO. 457
GARDEN CITY, KANSAS
Grant Activity
Statement of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

	2023 Kansas Preschool Pilot	2023 SPED Significant Disproportionality	2023 KDHE COVID	Title IV 21st Century Community Learning Center
Receipts:				
Federal sources	$ 310,000	$ 35,000	$ 139,862	$ 299,887
State and local sources	443,250	-	-	-
Other	-	-	-	-
Total receipts	753,250	35,000	139,862	299,887
Expenditures:				
Administration:				
Salary	-	-	-	-
Employee benefits	-	-	-	-
Contracted services	-	-	-	-
Supplies	-	-	-	-
Other	-	-	630	-
Instruction:				
Salary	691,494	40,075	62,819	234,370
Employee benefits	139,921	9,224	11,870	17,799
Contracted services	-	-	-	-
Inservice	146	-	3,761	24,016
Supplies	40,963	6,735	111,685	23,702
Other	-	1,292	-	-
Student support services:				
Salary	-	-	-	-
Employee benefits	-	-	-	-
Contracted services	-	-	-	-
Inservice	-	-	-	-
Supplies	-	-	-	-
Other	-	-	-	-
Instruction support staff:				
Salary	-	-	-	-
Employee benefits	-	-	-	-
Contracted services	-	-	-	-
Inservice	-	-	-	-
Supplies	-	-	-	-
Transportation	-	-	-	-
Equipment	13,976	-	-	-
Architect and engineer services	-	-	-	-
Total expenditures	886,500	57,326	190,765	299,887
Receipts over (under) expenditures	(133,250)	(22,326)	(50,903)	-
Unencumbered cash (deficit), beginning	-	-	-	-
Unencumbered cash (deficit), ending	$ (133,250)	$ (22,326)	$ (50,903)	$ -

(continued)

Total Current Year Actual (Memorandum Only)	Total Prior Year Actual
$ 12,010,929	$ 7,574,259
695,216	211,310
144,421	113,050
12,850,566	7,898,619
502,979	416,223
112,863	105,017
11,641	43,976
5,220	26,000
35,879	32,789
7,995,896	4,438,351
1,483,952	995,158
10,142	691,263
954,988	112,178
724,138	970,308
68,985	60,843
337,963	500,301
95,209	123,362
-	265
55,261	51,011
-	10,547
2,608	1,237
127,059	330,663
25,475	45,421
51,707	7,062
9,521	101,601
32,348	134,181
76,082	-
146,998	164,449
-	3,000,000
12,866,914	12,362,206
(16,348)	(4,463,587)
(4,451,397)	12,190
$ (4,467,745)	$ (4,451,397)

UNIFIED SCHOOL DISTRICT NO. 457
GARDEN CITY, KANSAS
Bond and Interest Fund
Statement of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Ad valorem tax	$ 2,303,015	$ 3,077,264	$ 2,895,811	$ 181,453
Delinquent tax	116,472	90,457	76,398	14,059
Motor vehicle tax	292,545	314,100	247,640	66,460
Recreational vehicle tax	7,638	9,354	3,138	6,216
Commercial vehicle tax	-	-	25,116	(25,116)
Other county sources	51,642	59,102	-	59,102
State sources	3,979,273	4,223,064	4,223,064	-
Interest	28,735	-	-	-
Total receipts	6,779,320	7,773,341	$ 7,471,167	$ 302,174
Expenditures:				
Debt service:				
Principal	3,385,000	3,730,000	$ 3,730,000	$ -
Bond fees	-	-	200	(200)
Interest and fiscal charges	3,359,531	3,193,056	3,193,056	-
Total expenditures	6,744,531	6,923,056	$ 6,923,256	$ (200)
Receipts over expenditures	34,789	850,285		
Unencumbered cash, beginning	3,630,883	3,665,672		
Unencumbered cash, ending	$ 3,665,672	$ 4,515,957		

UNIFIED SCHOOL DISTRICT NO. 457
GARDEN CITY, KANSAS
Student Activity Funds
Schedule of Receipts and Disbursements
Regulatory Basis
For the Year Ended June 30, 2023

Student Organization Accounts	Balance July 1, 2022	Cash Receipts	Cash Disburse-ments	Balance June 30, 2023
5k Race - HGMS	$ 1,546	$ -	$ -	$ 1,546
Ag. Built Club - GCHS	2,552	1,968	3,438	1,082
Art Club - GCHS	3,234	702	932	3,004
Art Club - HGMS	-	21	-	21
Athletic Office - GCHS	41	3,617	3,658	-
Athletic Training Club - GCHS	196	-	196	-
AVID Club - GCHS	2,941	2,823	2,632	3,132
AVID Club - HGMS	123	4,561	2,932	1,752
Band Club - GCHS	3,476	17,517	13,023	7,970
Baseball Club - GCHS	3,019	2,915	-	5,934
Basketball Club, Boys - GCHS	7,863	26,566	26,076	8,353
Basketball Club, Girls - GCHS	3,415	12,402	9,025	6,792
Bernadine Sitts Intermediate Center	34,444	29,707	29,603	34,548
Book Club - KHMS	114	-	-	114
Book Fair - KHMS	1	-	-	1
Bowling Club-High Rollers - GCHS	1,628	11,890	10,488	3,030
Brick Pavers, GCHS	4,085	-	-	4,085
Buff Grill Club - GCHS	8	810	518	300
Buffalo Broadcasting Club - GCHS	1,201	340	1,541	-
Buffalo Booster Club - GCHS	-	17,715	9,004	8,711
Buffalo Print Shop - GCHS	4,509	1,612	2,981	3,140
Career Assoc Club - GCHS	4	1	-	5
Charles Stone Intermediate Center	7,391	6,113	2,023	11,481
Cheer Club - HGMS	1,952	15,805	16,284	1,473
Chess Club - GCHS	61	-	-	61
Clay Target Club - GCHS	4	-	-	4
Coffee Shop - GCHS	95,200	210,480	174,934	130,746
Cross Country Club - GCHS	3,620	2,554	3,173	3,001
Culinary Fees - HGMS	-	1,830	1,772	58
Culture T.E.A.M. Club - GCHS	1,053	-	-	1,053
Dance Team Club - GCHS	822	8,522	5,947	3,397
Debate/Forensics	11	-	-	11
Early Childhood Fees - GE	141	-	-	141
English AP Exams - GCHS	1,233	2,027	2,171	1,089
Falcon Club - KHMS	-	514	514	-
FB Black Shirts Club - GCHS	3,121	30,855	23,097	10,879
FBLA Club - GCHS	239	-	-	239
FCCLA Club - GCHS	5,508	494	2,797	3,205
Field Sponsorship - GCHS	3,147	4,353	7,500	-
FFA Club - GCHS	21,404	11,675	9,462	23,617
Folkloric Dance Club - GCHS	850	-	-	850
Football Club - KHMS	-	1,990	939	1,051
Gaming Club, GCHS	85	-	-	85
Gifted Enrichment Club - GCHS	2,984	-	-	2,984
Golf Club, Boys - GCHS	706	6,622	5,817	1,511
Golf Club, Girls - GCHS	187	2,506	2,631	62
GSA Club - GCHS	155	-	-	155
Gym Sponsorship	19,024	73,768	71,082	21,710
HALO Club - GCHS	506	2,419	2,603	322
HALO Club - KHMS	761	117	401	477

(continued)

UNIFIED SCHOOL DISTRICT NO. 457
GARDEN CITY, KANSAS
Student Activity Funds
Schedule of Receipts and Disbursements
Regulatory Basis
For the Year Ended June 30, 2023

Student Organization Accounts (continued)	Balance July 1, 2022	Cash Receipts	Cash Disburse-ments	Balance June 30, 2023
Hawk Club - HGMS	$ 5,327	$ 5,193	$ 6,138	$ 4,382
Hawk Pantry - HGMS	3,175	500	537	3,138
HOSA Club - GCHS	396	-	-	396
Interact Club - GCHS	650	-	-	650
Iron Buffalo Club - GCHS	21,113	2,280	4,001	19,392
JLC - HGMS	444	1,357	1,220	581
Junior Class Club - GCHS	7,137	2,685	5,940	3,882
Kansas History Day - BSIC	525	-	-	525
Literature Club, GCHS	262	-	-	262
Lounge - AB	497	-	-	497
Lounge - AH	44	-	-	44
Lounge - BJ	65	-	-	65
Lounge - ES	1,453	-	21	1,432
Lounge - GCAEC	8	5,202	4,792	418
Lounge - HGMS	2,567	3,813	6,087	293
Lounge - JB	61	-	-	61
Lounge - JW	30	76	87	19
Lounge - KHMS	664	866	1,452	78
National Forensic League Club - GCHS	1,026	1,037	1,059	1,004
National Honor Society Club - GCHS	1,984	916	2,544	356
NFL Resources - GCHS	695	-	262	433
Orchestra Club - GCHS	2,423	5,390	5,129	2,684
Pep Club - GCHS	10,919	20	867	10,072
Pep Club - KHMS	1,170	16,133	15,933	1,370
Pepsi - GCHS	-	1,118	374	744
Pride Side Club - KHMS	-	2,694	579	2,115
Robotics - HGMS	581	200	-	781
Robotics - KHMS	-	3,049	3,049	-
Robotics Camp - GCHS	2,518	-	54	2,464
Robotics/TSA Club - GCHS	3,698	2,973	6,671	-
Scholar's Bowl - HGMS	992	1,744	2,074	662
Scholar's Bowl - KHMS	-	212	212	-
Science Olympiad Club - HGMS	2,308	-	-	2,308
Senior Class Club - GCHS	5,682	-	3,000	2,682
Skills USA Club - GCHS	4,570	84	1,354	3,300
Soccer Club - GCHS	452	4,368	4,650	170
Soccer Club - HGMS	-	950	950	-
Sodbuster Creations - GCHS	147	-	-	147
Sound Effects Club - GCHS	4,730	3,053	6,564	1,219
Spanish Club - GCHS	102	-	-	102
Spanish NHS Club - GCHS	49	-	-	49
Special Education Popcorn - GCHS	4,705	8,912	9,268	4,349
Special Education Popcorn - HGMS	6,122	42,840	35,498	13,464
Sponsorship Agreements - GCHS	4,838	114	2,264	2,688
Student Council Club - AH	503	-	-	503
Student Council Club - GC ACHIEVE	38	580	618	-
Student Council Club - GCHS	8,543	4,651	7,410	5,784
Student Council Club - GW	786	1,625	671	1,740
Student Council Club - HGMS	7,666	15,540	19,308	3,898

(continued)

UNIFIED SCHOOL DISTRICT NO. 457
GARDEN CITY, KANSAS
Student Activity Funds
Schedule of Receipts and Disbursements
Regulatory Basis
For the Year Ended June 30, 2023

	Balance July 1, 2022	Cash Receipts	Cash Disburse-ments	Balance June 30, 2023
Student Organization Accounts (continued)				
Student Council Club - KHMS	$ 1,580	$ 1,630	$ 2,773	$ 437
Student Fundraising - AB	7	3	-	10
Student Fundraising - AH	2,063	79	-	2,142
Student Fundraising - BJ	622	141	289	474
Student Fundraising - ES	4	-	-	4
Student Fundraising - FW	6,178	6,119	6,845	5,452
Student Fundraising - GCAEC	2,837	238	1,811	1,264
Student Fundraising - GM	9,548	177	1,104	8,621
Student Fundraising - GW	3,134	1,035	1,705	2,464
Student Fundraising - JB	2,951	5,176	3,418	4,709
Student Fundraising - JW	7,453	900	127	8,226
Student Fundraising - KHMS	174	20,981	21,152	3
Student Fundraising - PL	6,286	2,089	3,672	4,703
Student Fundraising - VO	394	-	97	297
Student ID Fees - HGMS	6,301	4,164	3,981	6,484
Student ID Fees - GCHS	4,379	1,938	5,377	940
Student ID Fees - KHMS	103	2,584	2,687	-
Sugar Beet Club - GCHS	9,527	2,723	4,420	7,830
Swim Club, Boys - GCHS	6,803	10,821	8,224	9,400
Tennis Club - GCHS	17,118	18,031	15,609	19,540
Theatre Acts - HGMS	-	5,782	2,976	2,806
Thespians Society Club - GCHS	5,129	33,598	30,945	7,782
Tracksters Club - GCHS	1,187	21,335	21,552	970
Volleyball Club - GCHS	3,522	-	-	3,522
Woodshop Student Fees - HGMS	-	644	-	644
Wrestling Club - GCHS	2,143	-	2,140	3
Yearbook Club - HGMS	1,756	6,437	8,096	97
Yearbook Club - KHMS	1,059	2,175	2,611	623
Total student organization accounts	$ 468,488	$ 806,786	$ 761,442	$ 513,832

UNIFIED SCHOOL DISTRICT NO. 457
GARDEN CITY, KANSAS
District Activity Funds
Schedule of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended June 30, 2023

	Unencumbered Cash Balance July 1, 2022	Receipts	Expenditures	Unencumbered Cash Balance June 30, 2023	Outstanding Encumbrances and Accounts Payable	Treasurer's Cash Balance June 30, 2023
Fees and user charges						
Activity Tickets - GCHS	$ -	$ 969	$ 969	$ -	$ 969	$ 969
Cafeteria	-	527,724	527,724	-	54,916	54,916
Counselors - GCHS	-	888	888	-	356	356
Library Late Fees / Lost Book - GCHS	-	-	-	-	271	271
Library Late Fees / Lost Book - HGMS	-	3,005	3,005	-	2,573	2,573
Library Late Fees / Lost Book - KHMS	-	291	291	-	874	874
Lost Agenda Fees - BCIS	-	-	-	-	121	121
Lost Agenda Fees - CSIC	-	60	60	-	2,434	2,434
Lost Textbook Fees - BCIS	-	55	55	-	4,492	4,492
Lost Textbook Fees - GCHS	-	139	139	-	12,545	12,545
Lost Textbook Fees - HGMS	-	-	-	-	1,274	1,274
Lost Textbook Fees - KHMS	-	20	20	-	97	97
Technology Fees	-	109,716	109,716	-	49	49
Technology Lab Fees - HGMS	-	3,540	3,540	-	3,236	3,236
Textbook Rental - GCHS	-	102,935	102,935	-	-	-
Total fees and user charges	-	749,342	749,342	-	84,207	84,207
Gate receipts						
Rocky Welton Wrestling - GCHS	-	25,516	25,516	-	54,784	54,784
Roundball Classic - GCHS	-	3,116	3,116	-	2,189	2,189
Season Tickets - GCHS	-	151	151	-	-	-
Total gate receipts	-	28,783	28,783	-	56,973	56,973
School events						
Athletic Director - GCHS	-	3,405	3,405	-	3,543	3,543
Athletic Director - HGMS	-	1,384	1,384	-	2,424	2,424
Athletic Director - KHMS	-	417	417	-	16	16
Athletic Training - GCHS	-	-	-	-	56	56
Band - GCHS	-	3,591	3,591	-	226	226
Baseball - GCHS	-	12,452	12,452	-	7,693	7,693
Basketball, Boys - GCHS	-	5,868	5,868	-	-	-
Basketball, Boys - HGMS	-	1,451	1,451	-	2,635	2,635
Basketball, Boys - KHMS	-	4,786	4,786	-	506	506
Basketball, Girls - GCHS	-	2,840	2,840	-	1,567	1,567
Basketball, Girls - HGMS	-	3,045	3,045	-	1,758	1,758
Basketball, Girls - KHMS	-	7,851	7,851	-	-	-
Bowling - GCHS	-	325	325	-	33	33
Bowling, Unified - GCHS	-	1,781	1,781	-	117	117
Cheerleaders - GCHS	-	3,035	3,035	-	4,372	4,372
Commencement and Awards - GCHS	-	51	51	-	365	365
Cross Country - GCHS	-	2,330	2,330	-	1,428	1,428
Cross Country - HGMS	-	185	185	-	1,173	1,173
Cross Country - KHMS	-	881	881	-	299	299
EMS/Security - GCHS	-	4,600	4,600	-	21,535	21,535
Football - GCHS	-	13,905	13,905	-	1,438	1,438
Football - HGMS	-	7,038	7,038	-	1,163	1,163
Football - KHMS	-	17,987	17,987	-	4,111	4,111
Forensics - GCHS	-	590	590	-	688	688
Golf, Boys - GCHS	-	1,876	1,876	-	-	-
Golf, Girls - GCHS	-	721	721	-	1,710	1,710
KSHAA/Entry Fees - GCHS	-	5,540	5,540	-	48	48
KSHAA/Entry Fees - KHMS	-	4,522	4,522	-	-	-
Musical - GCHS	-	22,952	22,952	-	3,857	3,857
Officials - GCHS	-	-	-	-	29,224	29,224
Officials - HGMS	-	20,322	20,322	-	1,274	1,274
Officials - KHMS	-	10,971	10,971	-	-	-
Orchestra - GCHS	-	2,437	2,437	-	318	318
Orchestra - HGMS	-	516	516	-	126	126
Orchestra - KHMS	-	510	510	-	-	-

(continued)

UNIFIED SCHOOL DISTRICT NO. 457
GARDEN CITY, KANSAS
District Activity Funds
Schedule of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended June 30, 2023

	Unencumbered Cash Balance July 1, 2022	Receipts	Expenditures	Unencumbered Cash Balance June 30, 2023	Outstanding Encumbrances and Accounts Payable	Treasurer's Cash Balance June 30, 2023
(continued)						
School events (continued)						
Scholar's Bowl - GCHS	$ -	$ 130	$ 130	$ -	$ 148	$ 148
Soccer, Boys - GCHS	-	1,610	1,610	-	2,926	2,926
Soccer, Boys - HGMS	-	2,770	2,770	-	1,374	1,374
Soccer, Boys - KHMS	-	1,597	1,597	-	593	593
Soccer, Girls - GCHS	-	1,253	1,253	-	4,040	4,040
Soccer, Girls - HGMS	-	2,723	2,723	-	2,616	2,616
Soccer, Girls - KHMS	-	1,414	1,414	-	66	66
Softball - GCHS	-	6,903	6,903	-	1,231	1,231
Swimming, Boys - GCHS	-	2,485	2,485	-	748	748
Swimming, Girls - GCHS	-	1,756	1,756	-	1,954	1,954
Tennis, Boys - GCHS	-	2,279	2,279	-	303	303
Tennis, Girls - GCHS	-	2,224	2,224	-	-	-
Track - GCHS	-	4,067	4,067	-	-	-
Track - HGMS	-	2,127	2,127	-	987	987
Track - KHMS	-	2,559	2,559	-	-	-
Vocal Music - GCHS	-	4,099	4,099	-	50	50
Vocal Music - HGMS	-	106	106	-	1,828	1,828
Vocal Music - KHMS	-	249	249	-	-	-
Volleyball - GCHS	-	4,915	4,915	-	10,097	10,097
Volleyball - HGMS	-	2,306	2,306	-	2,686	2,686
Volleyball - KHMS	-	3,395	3,395	-	-	-
Wrestling - GCHS	-	14,048	14,048	-	-	-
Wrestling - HGMS	-	1,631	1,631	-	710	710
Wrestling, Girls - HGMS	-	5,845	5,845	-	1,287	1,287
Wrestling - KHMS	-	891	891	-	-	-
Wrestling, Girls - KHMS	-	800	800	-	-	-
Yearbook - GCHS	-	5,015	5,015	-	11,939	11,939
Total school events	-	249,362	249,362	-	139,286	139,286
School project accounts						
Band - HGMS	-	2,531	2,531	-	3,704	3,704
Band - KHMS	-	2,491	2,491	-	-	-
ESC Accounts	-	4,112	4,112	-	1,423	1,423
Lori Peister Memorial - KHMS	-	-	-	-	253	253
Total school project accounts	-	9,134	9,134	-	5,380	5,380
Special revolving agency accounts						
Band / Orchestra Rental Fee	-	13,753	13,753	-	-	-
Equipment / Uniforms - GCHS	-	5,104	5,104	-	31,340	31,340
Equipment / Uniforms - HGMS	-	2,068	2,068	-	5,504	5,504
Equipment / Uniforms - KHMS	-	1,466	1,466	-	-	-
Gate Receipts - GCHS	-	59,475	59,475	-	48,697	48,697
Gate Receipts - HGMS	-	10,007	10,007	-	31,881	31,881
Gate Receipts - KHMS	-	8,701	8,701	-	-	-
Interest - savings	-	40,902	40,902	-	53,298	53,298
KSHAA Regional - GCHS	-	29,316	29,316	-	7,853	7,853
State Expenses - GCHS	-	3,228	3,228	-	-	-
State sales tax	-	34,501	34,501	-	1,985	1,985
Student Fund Supplies	-	8,418	8,418	-	13,829	13,829
Total special revolving agency accounts	-	216,939	216,939	-	194,387	194,387
Total District Activity Funds	$ -	$ 1,253,560	$ 1,253,560	$ -	$ 480,233	$ 480,233

SUPPLEMENTARY INFORMATION

UNIFIED SCHOOL DISTRICT NO. 457
GARDEN CITY, KANSAS
General Fund
Schedule of Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Instruction:				
Salaries	$ 6,065,812	$ 4,966,079	$ 3,612,482	$ 1,353,597
Employee benefits	1,486,648	370,070	990,178	(620,108)
Purchased professional and technical services	120,243	127,507	82,000	45,507
Other purchased services	151,887	140,163	87,000	53,163
Supplies	781,973	768,695	1,156,200	(387,505)
Equipment	192,182	203,292	25,000	178,292
Other	197,760	197,760	193,500	4,260
Total instruction	8,996,505	6,773,566	6,146,360	627,206
Student support services:				
Salaries	2,482,205	2,392,393	2,581,692	(189,299)
Employee benefits	573,574	561,588	661,013	(99,425)
Purchased professional and technical services	-	-	283,280	(283,280)
Supplies	18,771	16,971	55,500	(38,529)
Total student support services	3,074,550	2,970,952	3,581,485	(610,533)
Instructional support staff:				
Salaries	1,799,201	1,831,736	2,523,770	(692,034)
Employee benefits	420,062	451,393	665,049	(213,656)
Purchased professional and technical services	14,054	14,000	20,000	(6,000)
Other purchased services	5,355	3,149	5,000	(1,851)
Supplies	118,991	122,165	150,200	(28,035)
Total instructional support staff	2,357,663	2,422,443	3,364,019	(941,576)
General administration:				
Salaries	836,017	922,878	856,200	66,678
Employee benefits	126,505	284,076	159,825	124,251
Purchased professional and technical services	197,824	291,207	126,500	164,707
Other purchased services	36,686	48,042	80,100	(32,058)
Supplies	35,909	43,727	33,400	10,327
Other	33,187	35,519	31,000	4,519
Total general administration	1,266,128	1,625,449	1,287,025	338,424
School administration:				
Salaries	3,459,529	3,603,446	4,086,891	(483,445)
Employee benefits	820,186	838,948	979,476	(140,528)
Supplies	49,416	58,141	50,000	8,141
Total school administration	4,329,131	4,500,535	5,116,367	(615,832)

(continued)

UNIFIED SCHOOL DISTRICT NO. 457
GARDEN CITY, KANSAS
General Fund
Schedule of Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
(continued)				
Central services:				
Salaries	$ 1,368,703	$ 1,381,068	$ 749,719	$ 631,349
Employee benefits	314,180	330,807	229,460	101,347
Purchased professional and technical services	-	-	10,000	(10,000)
Other purchased services	68,379	40,050	55,000	(14,950)
Supplies	66,223	21,638	20,500	1,138
Other	-	-	100	(100)
Total central services	1,817,485	1,773,563	1,064,779	708,784
Operations and maintenance:				
Salaries	3,458,416	3,436,751	3,698,943	(262,192)
Employee benefits	1,113,241	1,109,724	1,223,134	(113,410)
Purchased professional and technical services	432,223	406,492	223,500	182,992
Purchased property services	490,529	618,668	632,200	(13,532)
Other purchased services	464,700	949,936	639,800	310,136
Supplies	2,958,371	2,266,979	2,647,000	(380,021)
Equipment	-	8,704	-	8,704
Total operations and maintenance	8,917,480	8,797,254	9,064,577	(267,323)
Student transportation supervision:				
Salaries	262,422	260,562	322,500	(61,938)
Employee benefits	62,038	64,902	73,700	(8,798)
Supplies	50,829	93,007	30,000	63,007
Total student transportation supervision	375,289	418,471	426,200	(7,729)
Vehicle operating services:				
Salaries	873,376	867,519	1,108,000	(240,481)
Employee benefits	323,714	343,459	378,620	(35,161)
Purchased professional and technical services	8,287	7,125	-	7,125
Other purchased services	3,618	302	48,000	(47,698)
Motor fuel	109,143	288,577	200,000	88,577
Other	-	-	14,500	(14,500)
Total vehicle operating services	1,318,138	1,506,982	1,749,120	(242,138)

UNIFIED SCHOOL DISTRICT NO. 457
GARDEN CITY, KANSAS
General Fund
Schedule of Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
(continued)				
Vehicle services and maintenance services:				
Salaries	$ 184,268	$ 188,797	$ 157,100	$ 31,697
Employee benefits	57,157	58,552	51,740	6,812
Purchased professional and technical services	14,572	2,871	-	2,871
Purchased property services	67,338	76,089	31,000	45,089
Other purchased services	133,625	220,332	-	220,332
Supplies	184	392	111,000	(110,608)
Equipment	-	-	5,000	(5,000)
Other	-	-	600	(600)
Total vehicle services and maintenance services	457,144	547,033	356,440	190,593
Other student transportation services:				
Salaries	32,988	59,488	-	59,488
Employee benefits	2,491	4,502	-	4,502
Other purchased services	3,136	3,077	-	3,077
Equipment	2,205	-	-	-
Total other student transportation services	40,820	67,067	-	67,067
Other supplemental services:				
Salaries	19,430	46,926	-	46,926
Employee benefits	8,329	14,433	-	14,433
Other	-	212,796	-	212,796
Total other supplemental services	27,759	274,155	-	274,155
Community service operations:				
Crossing guards	38,934	29,821	-	29,821
Architectural and engineering services	-	190	-	190
Operating transfers out:				
At Risk (4 year old)	600,000	200,000	125,000	75,000
At Risk (K-12)	8,607,745	12,113,546	12,209,497	(95,951)
Bilingual Education	1,700,000	1,300,000	1,600,000	(300,000)
Virtual Education	250,000	325,000	250,000	75,000
Capital Outlay	438,244	450,000	-	450,000
Professional Development	100,000	288,506	150,000	138,506
Parent Education	115,000	127,898	140,000	(12,102)
Special Education	8,600,000	9,905,043	10,800,000	(894,957)

(continued)

UNIFIED SCHOOL DISTRICT NO. 457
GARDEN CITY, KANSAS
General Fund
Schedule of Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
(continued)				
Operating transfers out (continued):				
Career and Postsecondary Education	$ 575,000	$ 1,200,000	$ 1,080,000	$ 120,000
Textbook Rental	200,000	88,603	86,744	1,859
Total operating transfers out	21,185,989	25,998,596	26,441,241	(442,645)
Adjustment to comply with Legal Max	-	-	(891,536)	891,536
Total expenditures	54,203,015	57,706,077	57,706,077	-
Adjustment for Qualifying Budget Credits:				
Juvenile detention center	47,060	48,460	48,460	-
Total expenditures adjusted for Qualifying Budget Credits	$ 54,250,075	$ 57,754,537	$ 57,754,537	$ -

UNIFIED SCHOOL DISTRICT NO. 457
GARDEN CITY, KANSAS
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2023

Federal Agency / Program	Assistance Listing Number	Federal Agency or Pass-Through Grant Number	Expenditures	
U.S. Department of Agriculture Food and Nutrition Service				
Passed through Kansas Department of Education:				
Child Nutrition Cluster:				
School Breakfast Program	10.553	2023		$ 958,311
National School Lunch Program	10.555	2023		3,162,826
Summer Food Service Program for Children	10.559	2023		242,180
Fresh Fruit and Vegetable Program	10.582	2023		15,026
Total Child Nutrition Cluster				4,378,343
Child and Adult Care Food Program	10.558	2023		66,565
Total U.S. Department of Agriculture Food and Nutrition Service				**4,444,908**
U.S. Department of Education Office of Elementary and Secondary Education				
Passed through Kansas Department of Education:				
Special Education Cluster (IDEA):				
Special Education - Grants to States:				
Title VI-B	84.027	2023	$ 1,624,582	
Title VI-B	84.027	2022	1,000	
Targeted Improvement	84.027	2023	57,589	
Targeted Improvement	84.027	2022	108	
Significant Disproportionality	84.027	2023	57,325	1,740,604
Special Education - Preschool Grants:				
Early Childhood	84.173	2023		60,260
Total Special Education Cluster (IDEA):				1,800,864
Title I Grants to Local Educational Agencies:				
Title I	84.010	2023	1,732,829	
Title I	84.010	2022	2,552	1,735,381
Migrant Education - State Grant Program:				
Title I Part C - Migrant Education	84.011	2023		439,500
Career & Technical Education - Basic Grants to States:				
Carl Perkins Program Improvement	84.048	2023	64,130	
Carl Perkins Program Improvement	84.048	2022	11,865	75,995
Education for Homeless Children and Youth:				
Homeless Child	84.196	2023		1,445
Title IV 21st Century Community Learning Center	84.287	2023	299,887	
Title IV 21st Century Community Learning Center	84.287	2022	20	299,907

(continued)

UNIFIED SCHOOL DISTRICT NO. 457
GARDEN CITY, KANSAS
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2023

Federal Agency / Program	Assistance Listing Number	Federal Agency or Pass-Through Grant Number	Expenditures	
(continued)				
U.S. Department of Education Office of Elementary and Secondary Education				
Passed through Kansas Department of Education:				
English Language Acquisition State Grants:				
Title III - English Language Learners	84.365	2023	$ 225,366	
Title III - English Language Learners	84.365	2022	1,864	$ 227,230
Improving Teacher Quality State Grants:				
Title II-A - Supporting Effective Instruction	84.367	2023	257,482	
Title II-A - Supporting Effective Instruction	85.367	2022	23,400	280,882
Title IV Part A - Student Support and Academic Enrichment Program	84.424A	2023		89,440
COVID-19 Education Stabilization Fund:				
Elementary and Secondary School Emergency Relief Fund (ESSER II)	84.425D	2022	74,003	
Elementary and Secondary School Emergency Relief Fund (ESSER I SPED)	84.425D	2021	1,397	
Elementary and Secondary School Emergency Relief Fund (ESSER II SPED)	84.425D	2022	187,293	
Elementary and Secondary School Emergency Relief Fund (ARP ESSER)	84.425U	2023	6,236,292	
Homeless Children and Youth (ARP-HCY-I)	84.425W	2022	23,861	
Homeless Children and Youth (ARP-HCY-II)	84.425W	2023	14,624	6,537,470
Total U.S. Department of Education Office of Elementary and Secondary Education				**11,488,114**
U.S. Department of Health and Human Services Centers for Disease Control and Prevention				
Passed through Kansas Department of Education:				
COVID-19 Epidemiology and Laboratory Capacity for Infectious Diseases	93.323	2022		190,896
Temporary Assistance for Needy Families:				
TANF - Preschool Pilot	93.558	2023	443,250	
TANF - Preschool Pilot	93.558	2022	17,265	460,515
Total U.S. Department of Health and Human Services Centers for Disease Control and Prevention				**651,411**
TOTAL				**$ 16,584,433**

The accompanying Notes to Schedule of Expenditures of Federal Awards are an integral part of this schedule.

UNIFIED SCHOOL DISTRICT NO. 457
GARDEN CITY, KANSAS
Notes to Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2023

1. General
The accompanying Schedule of Expenditures of Federal Awards presents the activity of all federal financial assistance programs of the District. The District's reporting entity is defined in Note 1 to the District's regulatory basis financial statement. All federal financial assistance received directly from federal agencies as well as federal financial assistance passed through other government agencies is included on the schedule.

2. Basis of accounting
The accompanying Schedule of Expenditures of Federal Awards is presented on a basis of accounting which demonstrates compliance with the cash basis and budget laws of Kansas, using the regulatory basis of accounting, which is described in Note 1 to the District's regulatory basis financial statement. However, no encumbrances are included in the expenditures for federal programs.

Migrant Education – State Grant Program receipts and expenditures reported in the District's regulatory basis financial statement differ from that found on grant reports due to the grant having a September 30th year end.

3. Relationship to regulatory basis financial statement
Federal award expenditures are reported in the District's regulatory basis financial statement as follows:

Special Purpose Funds:		
Food Service - operations	$	4,429,883
Food Service - expense reimbursement		15,026
Grant Activity - total expenditures		12,866,914
Plus prior year encumbrances		130,811
Less current year encumbrances		(36,442)
Less expenditures from other sources		(851,732)
Plus 2022 ARP ESSER expenditures incurred prior to grant award - to be reported on FY2023 SEFA		29,973
Total expenditures of federal awards	$	16,584,433

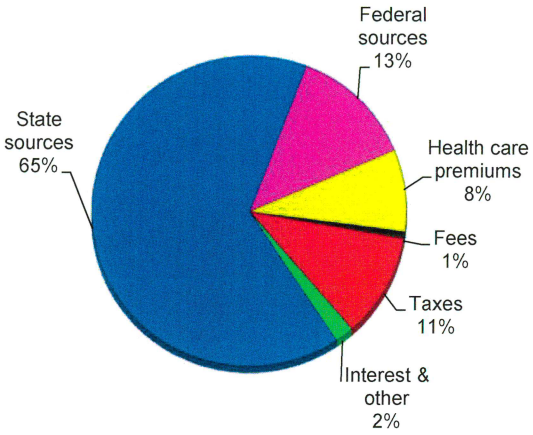
4. De minimis cost rate
The District has not elected to use the 10% de minimis cost rate.

5. National School Lunch Program
The unencumbered cash balance in the Food service fund at June 30, 2023, is local money. Federal and state funds included in the Food service fund are expended first.

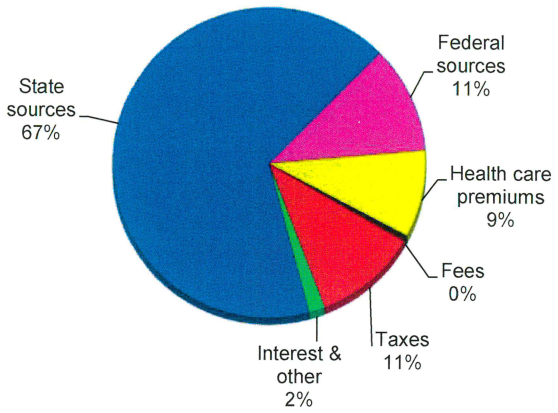
OTHER INFORMATION

UNIFIED SCHOOL DISTRICT NO. 457
GARDEN CITY, KANSAS
Comparison of Receipts
For the Years Ended June 30

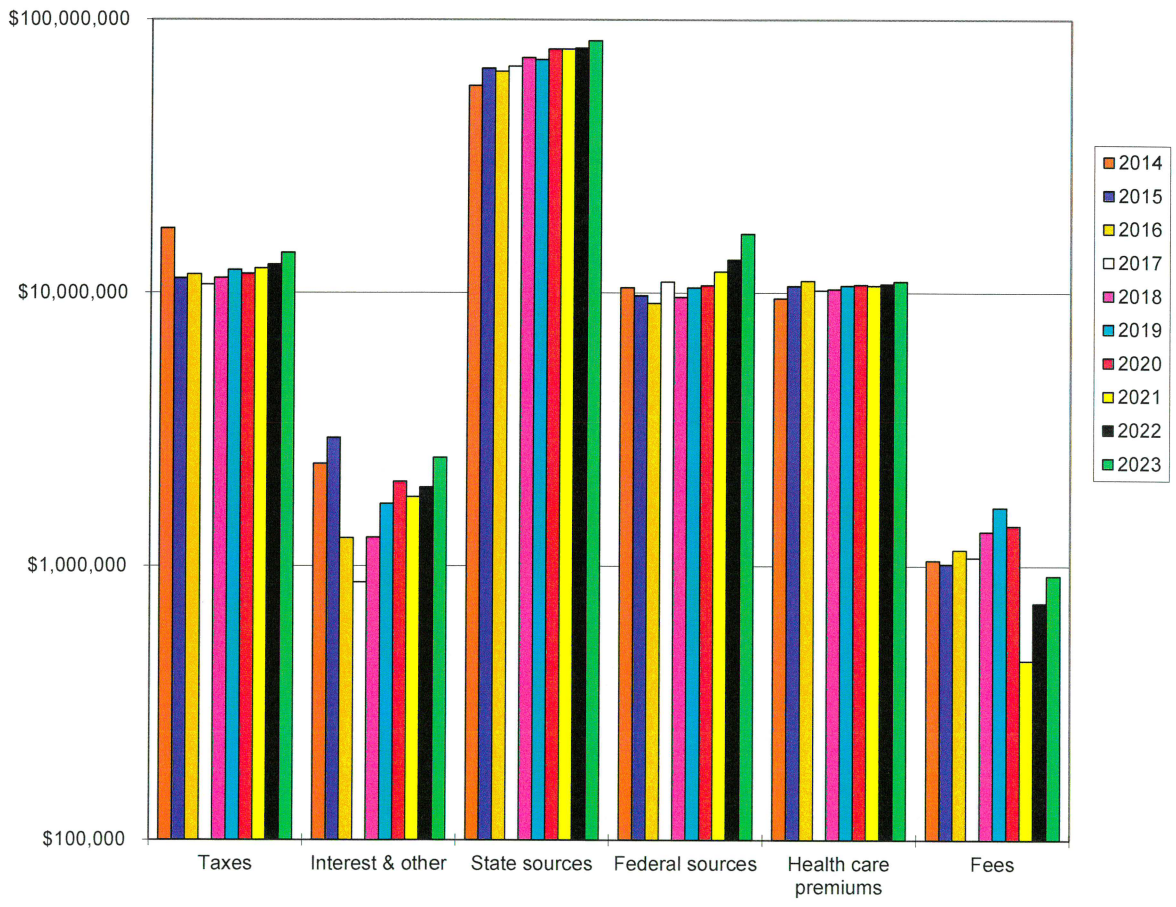
2023 Receipts- All Funds
(excluding transfers between funds)



2022 Receipts- All Funds
(excluding transfers between funds)



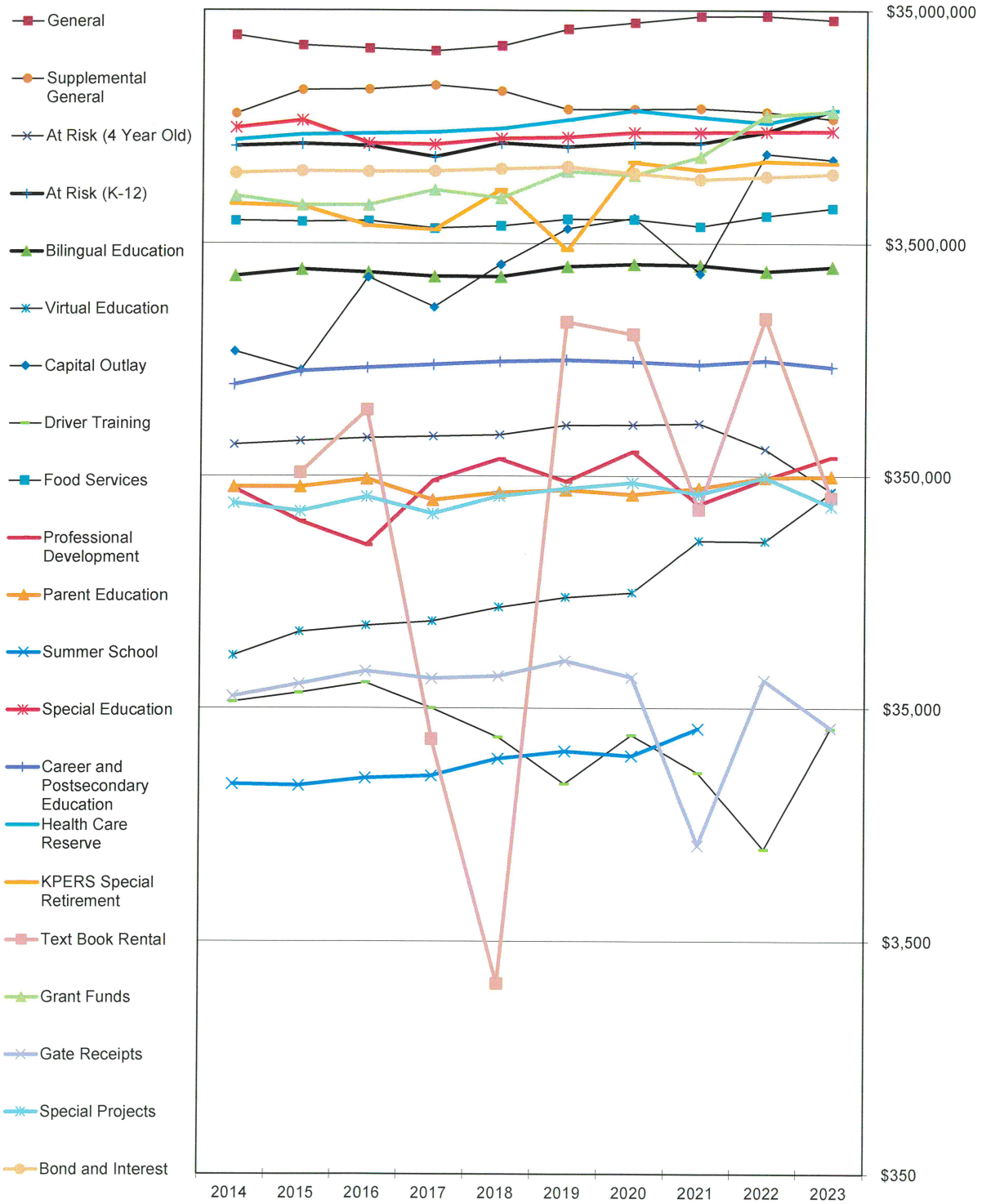
Comparison of Receipts - All Funds
(excluding transfers between funds)



Note: Vertical axis is in multiples of 10

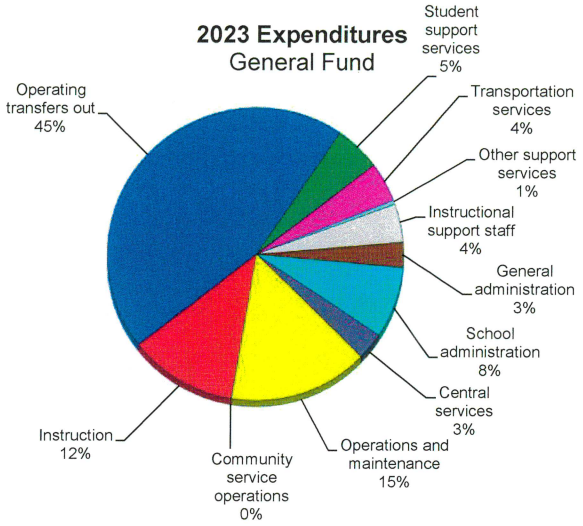
UNIFIED SCHOOL DISTRICT NO. 457
GARDEN CITY, KANSAS
Comparison of Expenditures
For the Years Ended June 30

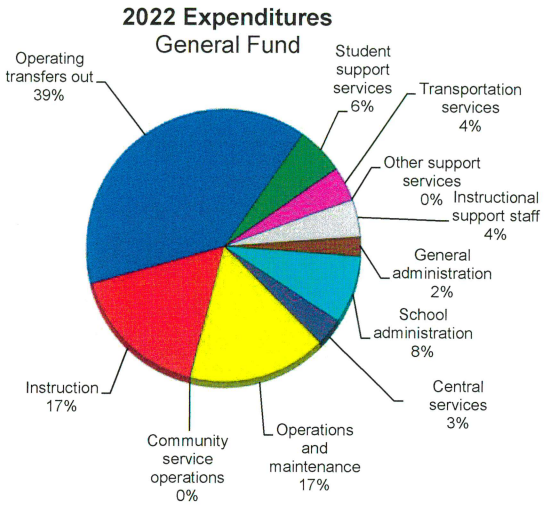
Expenditures - All Funds
(excluding transfers between funds and capital projects)

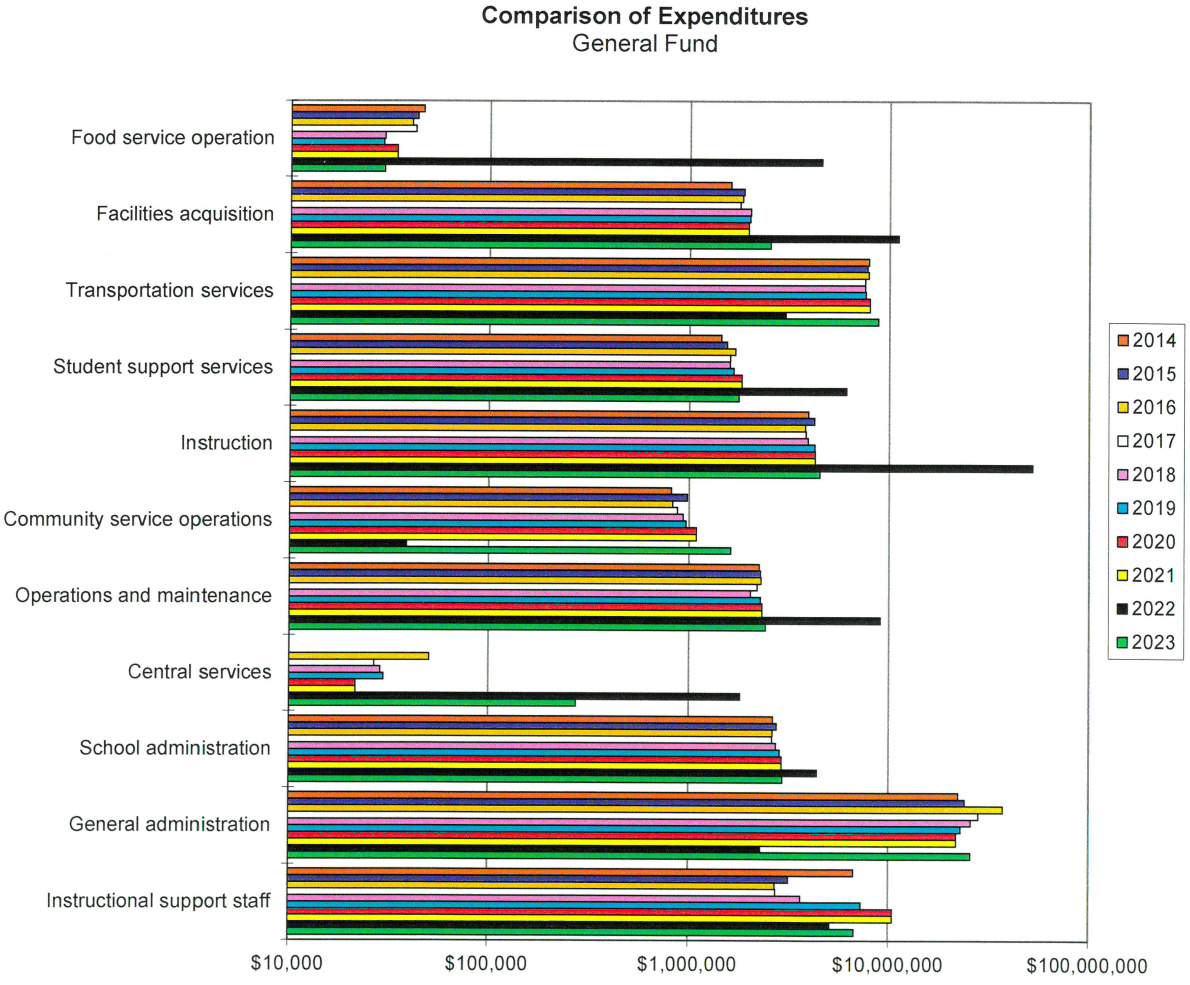


Note: Vertical axis is in multiples of 10

UNIFIED SCHOOL DISTRICT NO. 457
GARDEN CITY, KANSAS
Comparison of Expenditures Subject to Legal Max - General Fund
For the Years Ended June 30







Note: Horizontal axis is in multiples of 10

APPENDIX - SINGLE AUDIT

LEWIS, HOOPER & DICK LLC
certified public accountants

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

Board of Education
Unified School District No. 457
Garden City, Kansas 67846

We have audited, 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 *Kansas Municipal Audit and Accounting Guide (KMAAG)* issued by the State of Kansas, the regulatory basis financial statement of Unified School District No. 457, Garden City, Kansas, (the District), as of and for the year ended June 30, 2023, and the related notes to the financial statement, which collectively comprise the District's financial statement, and have issued our report thereon dated December 15, 2023. The District prepares its financial statement on a regulatory basis of accounting that demonstrates compliance with the cash basis and budget laws of the State of Kansas, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statement, we considered the District'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 opinions on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District'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 entity'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 the District's financial statement is 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*.

We noted other certain matters that we have reported to management of the District in a separate letter dated December 15, 2023.

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 entity'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.

Lewis, Hooper + Dick, LLC

LEWIS, HOOPER & DICK, LLC

December 15, 2023

LEWIS, HOOPER & DICK LLC
certified public accountants

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH THE UNIFORM GUIDANCE

Board of Education
Unified School District No. 457
Garden City, Kansas 67846

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Unified School District No. 457, Garden City, Kansas's (the District), compliance with the types of compliance requirements identified as subject to audit in the U.S. Office of Management and Budget (OMB) *Compliance Supplement* that could have a direct and material effect on each of the District's major federal programs for the year ended June 30, 2023. The District'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, the District complied, in all material respects, with the 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 (GAAS); the *Kansas Municipal Audit and Accounting Guide* (KMAAG); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards)*; and the audit requirements of Title 2 U.S. Code of Federal Regulations (CFR) 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 the District 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 the District'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 the District's federal programs.

Auditor's Responsibility 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 the District's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore it is not a guarantee that an audit conducted in accordance with GAAS, the *KMAAG*, *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 the District's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, the *KMAAG*, *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 the District'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 the District'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 the District'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.

Other Matters

The results of our auditing procedures disclosed instances of noncompliance which are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying schedule of findings and questioned costs as item 2023-001. Our opinion on each major federal program is not modified with respect to these matters. *Government Auditing Standards* requires the auditor to perform limited procedures on the District's response to the noncompliance findings identified in our audit described in the accompanying schedule of findings and questioned costs. The District's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Internal Control over Compliance

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 and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we did identify certain deficiencies in internal control over compliance that we consider to be material weaknesses.

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 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. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2023-001 to be a material weakness.

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 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.

Government Auditing Standards requires the auditor to perform limited procedures on the District's response to the internal control over compliance findings identified in our audit described in the accompanying schedule of findings and questioned costs. The District's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

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.

Lewis, Hooper + Dick, LLC

LEWIS, HOOPER & DICK, LLC

December 15, 2023

UNIFIED SCHOOL DISTRICT NO. 457
GARDEN CITY, KANSAS
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2023

I. SUMMARY OF AUDITOR'S RESULTS

A. Financial Statement

- Type of auditor's report issued: Adverse (GAAP Basis)
  Unmodified (Regulatory Basis)

- Internal control over financial reporting as reported in the INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*:

Are any material weaknesses identified?	No
Are any significant deficiencies identified?	None reported
Is any noncompliance material to financial statement noted?	No

B. Federal Awards

- Internal control over major programs as reported in the INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH THE UNIFORM GUIDANCE:

Are any material weaknesses identified?	Yes
Are any significant deficiencies identified?	None reported

- Type of auditor's report issued on compliance for major programs: Unmodified

- Are there any audit findings that are required to be reported in accordance with 2 CFR 200.516(a)? Yes

- The programs tested as major programs include:

Program	Assistance Listing Number	Expenditures
Special Education Cluster (IDEA):		
Special Education - Grants to States:		
Title VI-B	84.027	$ 1,624,582
Title VI-B	84.027	1,000
Targeted Improvement	84.027	57,589
Targeted Improvement	84.027	108
Significant Disproportionality	84.027	57,325
Special Education - Preschool Grants:		
Early Childhood	84.173	60,260
COVID-19 Education Stabilization Fund:		
Elementary and Secondary School Emergency Relief Fund (ESSER II)	84.425D	74,003
Elementary and Secondary School Emergency Relief Fund (ESSER I SPED)	84.425D	1,398
Elementary and Secondary School Emergency Relief Fund (ESSER II SPED)	84.425D	187,292
Elementary and Secondary School Emergency Relief Fund (ARP ESSER)	84.425U	6,236,292
Homeless Children and Youth (ARP-HCY-I)	84.425W	23,861
Homeless Children and Youth (ARP-HCY-II)	84.425W	14,624

UNIFIED SCHOOL DISTRICT NO. 457
GARDEN CITY, KANSAS
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2023

I. SUMMARY OF AUDITOR'S RESULTS (continued)

B. Federal Awards (continued)

- Dollar threshold used to distinguish between type A and B programs: $750,000
- Auditee qualified as low-risk auditee: No

II. FINANCIAL STATEMENT FINDINGS

None reported

III. FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS

Finding 2023-001

Federal Agency:	Department of Education Office of Elementary and Secondary Education
Pass-through Entity:	Kansas Department of Education
Program Name:	Education Stabilization Fund
Assistance Listing Number:	84.425D, 84.425U
Grant Number:	S425D210002, S425D220002
Compliance Requirement:	Reporting
Type of Finding:	Material weakness in internal control over the monitoring of grant compliance requirements.
Finding:	Control procedures over the monitoring of grant compliance requirements were not functioning as planned, which resulted in non-compliance with the reporting compliance requirement.
Criteria:	Control procedures should be in place to monitor compliance with grant requirements. This includes ensuring all grant reporting requirements are met.
Condition:	Grant requirements for the Education Stabilization Fund (ESF) grant require districts to submit quarterly reports of all Elementary and Secondary School Emergency Relief (ESSER) expenditures. Quarterly reports are to include expenditures incurred from the beginning of the ESSER program through the end of the quarter being reported on. The total expenditures for the Elementary and Secondary School Emergency Relief (ESSER II) and American Rescue Plan Act of 2021 Elementary and Secondary School Emergency Relief Fund (ARP ESSER) grants per the June 30, 2023, quarterly report did not agree to the general ledger.

III. FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS (continued)

Finding 2023-001 (continued)

Condition (continued): We noted the following discrepancies:

- A $3,000,000 down payment paid in April 2022 with ESSER funds for the ESCO HVAC project was not included on the quarterly report.
- The ESSER II grant was overspent $280,980 according to the general ledger. An audit entry was posted to move the excess expenditures to the ARP ESSER grant. As a result, these expenditures were not reported on the June 30, 2023, ARP ESSER grant quarterly report.
- There were additional immaterial irreconcilable differences due to the separate ESSER grants not being consistently accounted for in their own separate funds.

In addition, reports are due to the Kansas State Department of Education (KSDE) by Friday of the second full week after the quarter ends. The June 30, 2023, ESSER report was submitted one week late.

Cause: The finding results from a lack of oversight and adherence to the District's internal control process over the monitoring of grant compliance requirements.

Effect or Potential Effect: Failure to meet reporting requirements could result in funds having to be returned to the granting agency. Submitting reports for incorrect amounts can result in incorrect reimbursements. In addition, delays in submitting reports can in turn cause delays in reimbursements and may lead to a loss of anticipated funding as well as negative cash balances in the grant funds.

Questioned Costs: None noted.

Context: The June 30, 2023, ESSER report was not submitted by the deadline and did not agree to the general ledger.

Recommendation: We recommend the District monitor requirements for all grant programs to ensure compliance with both federal and state requirements. Grant reports should be reconciled to the general ledger and reviewed prior to submission to ensure correct amounts are being reported.

Responsible Official's Response: The District's management will evaluate the grant monitoring process and ensure all reporting for federal grant requirements are accurate and timely. Subsequent to year end, management made the necessary corrections to the quarterly ESSER report submitted to the granting agency in October 2023 which reports expenditures through September 30, 2023.

Garden City Public Schools

U.S.D. #457

Corrective Action Plan and Comments
on Audit Resolution Matters Relating
to the Federal Award Programs
June 30, 2023

December 15, 2023

Department of Education

Unified School District No. 457, Garden City, Kansas, respectfully submits the following corrective action plan for the year ended June 30, 2023.

Name and address of independent accounting firm: Lewis, Hooper & Dick, LLC
PO Box 699
Garden City, KS 67846

Audit period: July 1, 2022, through June 30, 2023

The findings from the June 30, 2023, Schedule of Findings and Questioned Costs related to the federal award programs are discussed below. The findings are numbered consistently with the number assigned in the Schedule. Section I of the Schedule, Summary of Auditor's Results, does not include findings and is not addressed.

II. FINANCIAL STATEMENT FINDINGS

None

III. FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS

Finding 2023-001
Planned Corrective Action:
The District's management will evaluate the grant monitoring process and ensure all reporting for federal grant requirements is accurate and timely, with a planned implementation date by the Financial Officer of December 15, 2023.

IV. STATUS OF CORRECTIVE ACTIONS ON PRIOR FINDINGS

Finding 2022-001
Finding resolved.

If the Department of Education, the oversight agency, has questions regarding this plan, please call Colleen Drees at 620-805-7005.

Sincerely,

Colleen Drees

Colleen Drees
Director of Business Affairs