



Certified Public Accountants

**UNIFIED SCHOOL DISTRICT NO. 453
LEAVENWORTH, KANSAS**

**FINANCIAL STATEMENT
YEAR ENDED JUNE 30, 2023**

UNIFIED SCHOOL DISTRICT NO. 453
LEAVENWORTH, KANSAS
FINANCIAL STATEMENT
Year Ended June 30, 2023

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INDEPENDENT AUDITORS' REPORT

Board of Education
Unified School District No. 453
Leavenworth, Kansas

Report on the Audit of the Financial Statement

Adverse and Unmodified Opinions

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Unified School District No. 453, Leavenworth, Kansas (the District), as of and for the year ended June 30, 2023 and the related notes to the financial statement.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

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

Unmodified Opinion on Regulatory Basis of Accounting

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

Basis for Adverse and Unmodified Opinions

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

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

As discussed in Note 1 of the financial statement, the financial statement is prepared by the District on the basis of the financial reporting provisions of the KMAAG, 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

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the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Responsibilities of Management for the Financial Statement

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the KMAAG as described in Note 1; this includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

In preparing the financial statement, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditors' 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 auditors' report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statement.

In performing an audit in accordance with GAAS, we:

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statement.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.
- evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statement.
- conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

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

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The schedules listed under supplementary information in the accompanying table of contents are presented for purposes of additional analysis and are not a required part of the basic financial statement. Such information is the responsibility of

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

Other Matter – Report on Summarized Comparative Information

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of the District as of and for the year ended June 30, 2022 (not presented herein), and have issued our report thereon dated March 1, 2023, which contained an unmodified opinion on the basic financial statement on the basis of accounting described in Note 1. The 2022 basic financial statement and our accompanying report are not presented herein but are available in electronic form from the web site of the Kansas Department of Administration at the following link <https://admin.ks.gov/offices/oar/municipal-services>. The 2022 actual column (Prior Year Actual) presented in the individual fund schedules of regulatory basis receipts and expenditures for the year ended June 30, 2023 (Schedule 2 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2022 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2022 basic financial statement. The 2022 comparative information was subjected to the auditing procedures applied in the audit of the 2022 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2022 basic financial statement or to the 2022 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2022 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended June 30, 2022, on the basis of accounting described in Note 1.

BT&Co, P.A.

February 26, 2024
Topeka, Kansas

UNIFIED SCHOOL DISTRICT NO. 453, LEAVENWORTH, KANSAS
SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH
REGULATORY BASIS
Year Ended June 30, 2023

	Beginning Unencumbered Cash Balance	Prior Year Canceled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
General fund	\$ 36,874	\$ 8,678	\$ 28,189,876	\$ 28,226,750	\$ 8,678	\$ 1,918,464	\$ 1,927,142
Supplemental general fund	268,353	-	8,326,922	8,373,014	222,261	370,030	592,291
Special purpose funds:							
Capital outlay	9,590,064	38,771	2,930,296	2,421,397	10,137,734	894,546	11,032,280
Drivers education	244,342	-	36,460	24,959	255,843	-	255,843
Food service	641,969	-	2,274,456	2,332,009	584,416	49,958	634,374
Parent education	16,044	-	276,561	271,591	21,014	1,894	22,908
Special education	1,546,177	4,557	8,176,628	8,130,805	1,596,557	619,571	2,216,128
At-risk K-12	107,587	-	6,703,588	6,705,753	105,422	137,112	242,534
At-risk 4 year old	-	-	325,547	325,547	-	18,671	18,671
Career and postsecondary education	112,746	-	635,510	501,089	247,167	49,962	297,129
Virtual education	384,120	-	199,695	273,739	310,076	6,242	316,318
KPERs special retirement contribution	-	-	3,937,877	3,937,877	-	-	-
Bilingual education	-	-	119,447	119,447	-	11,593	11,593
Textbook rental	438,781	-	340,538	298,410	480,909	-	480,909
Contingency reserve	1,914,713	-	-	-	1,914,713	-	1,914,713
Federal funds	(560,959)	9,002	4,452,719	3,981,370	(80,608)	305,185	224,577
Grant funds	90,333	240	560,531	583,165	67,939	88,581	156,520
Special reserve	-	-	690,052	-	690,052	-	690,052
Gate receipts	1,747	-	63,444	63,292	1,899	-	1,898
School projects	64,922	-	45,962	37,941	72,943	-	72,943
Bond and interest fund:							
Bond and interest	9,714,574	-	7,756,878	7,250,788	10,220,664	-	10,220,664
Capital project fund:							
Bond construction	30	30	-	60	-	-	-
Trust fund:							
Private purpose trust funds	242,229	-	1,918	9,000	235,147	-	235,147
Total reporting entity (excluding agency funds)	<u>\$ 24,854,646</u>	<u>\$ 61,278</u>	<u>\$ 76,044,905</u>	<u>\$ 73,868,003</u>	<u>\$ 27,092,826</u>	<u>\$ 4,471,809</u>	<u>\$ 31,564,634</u>
				Composition of cash:			
							\$ 2,510,058
							326,543
							3,030
							235,146
							<u>28,741,559</u>
							31,816,336
							<u>(251,702)</u>
							<u>\$ 31,564,634</u>

See accompanying notes to financial statement.

UNIFIED SCHOOL DISTRICT NO. 453
LEAVENWORTH, KANSAS
NOTES TO THE FINANCIAL STATEMENT
Year Ended June 30, 2023

1 - Summary of Significant Accounting Policies

Municipal Financial Reporting Entity

Unified School District No. 453, Leavenworth, Kansas (the District) is a municipal corporation governed by an elected seven-member board. This financial statement presents Unified School District No. 453, Leavenworth, Kansas (the primary government). There are no related municipal entities presented.

Reimbursed Expenses

Certain expenditures are classified as reimbursed expenses. The purpose of these expenditures is payment for goods and services in which fees are collected and such expenditures are exempt from the budget law under K.S.A. 79-2934. The following expenditures are classified as reimbursed expenses for the year ended June 30, 2023:

General fund	\$ 352,239
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Reimbursed expenses are defined as repayments of amounts remitted on behalf of another party. All reimbursed expenses shown in the financial statement and related schedules meet the following criteria:

1. The related disbursement was made in the current year on behalf of the payee,
2. The item paid for was directly identifiable as having been used by or provided to the payee, and
3. The amount of the reimbursed expense was directly tied to the amount of the original cash disbursement.

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

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

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

UNIFIED SCHOOL DISTRICT NO. 453
LEAVENWORTH, KANSAS
NOTES TO THE FINANCIAL STATEMENT
(Continued)

Cash and Investments

Cash consists of checking accounts and savings accounts. See Note 3 for additional cash information.

Investments consist of deposits in the State Municipal Investment Pool (MIP). See Note 3 for additional investment information.

Cash balances in all funds are considered in determining the amount to be invested and further, unless specifically designated, all investment income is credited to the capital outlay fund.

Fund Descriptions

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

The following regulatory fund types comprise the financial activities of the District for the year ended June 30, 2023:

- a. *General Fund and Supplemental General Fund* - used to account for all resources except those required to be accounted for in another fund.
- b. *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.
- c. *Bond and Interest Fund* - used to account for the accumulation of resources, including tax levies, transfer from other funds, and payment of general long-term debt.
- d. *Capital Project Fund* - used to account for debt proceeds and other financial resources to be used for acquisition or construction of major capital facilities or equipment.
- e. *Trust Fund* - used to report assets held in trust for the benefit of the District - scholarship funds.
- f. *Agency Funds* - funds used to report assets held by the District in a purely custodial capacity.

Use of Estimates

The preparation of a financial statement in compliance with the regulatory basis requires management to make estimates and assumptions that affect the reported amounts of encumbrances at the date of the financial statement and the reported amounts of expenditures during the reporting period. Actual results could differ from those estimates.

UNIFIED SCHOOL DISTRICT NO. 453
LEAVENWORTH, KANSAS
NOTES TO THE FINANCIAL STATEMENT
(Continued)

2 - Stewardship, Compliance, and Accountability

Budgetary Information

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

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

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

The statutes allow for the District to increase the originally adopted budget for previously unbudgeted increases in regulatory receipts other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication, the hearing may be held and the governing body may amend the budget at that time. The budget was amended for the General Fund and the At-Risk K-12 Fund for the current year.

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

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

A legal operating budget is not required for the Capital Project Fund, the Trust Fund, and the following special purpose funds:

Textbook Rental, Contingency Reserve, Special Reserve, Gate Receipts, and School Projects.

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

UNIFIED SCHOOL DISTRICT NO. 453
LEAVENWORTH, KANSAS
NOTES TO THE FINANCIAL STATEMENT
(Continued)

Compliance with Finance-Related Legal and Contractual Provisions

The Federal Funds had a deficit unencumbered cash balance of \$ 80,608 at June 30, 2023, which is a violation of K.S.A. 10-1113. This was the result of timing of reimbursements received from grantors.

3 - Deposits and Investments

As of June 30, 2023, the District had the following investments and maturities:

Investment Type	Fair Value of Investment Maturities Less Than 1 Year	Rating
Kansas Municipal Investment Pool	\$ 28,741,559	Not rated

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 bank to pledge securities for deposits in excess of FDIC coverage. The District has no other policies that would further limit interest rate risk.

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

Concentration of credit risk. State statutes place no limit on the amount the District may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405. The District's allocation of investments as of June 30, 2023 is as follows:

Investments	Percentage of Investments
Kansas Municipal Investment Pool	100%

Custodial credit risk - deposits. Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. State statutes require the District's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka.

At June 30, 2023, the District's carrying amount of deposits was \$ 3,074,777 and the bank balance was \$ 3,450,455. Of the bank balance, \$ 784,147 was covered by federal depository insurance, \$ 2,636,225 was collateralized with securities held by the pledging financial institutions' agents in the District's name, and the remaining \$ 30,083 was uncollateralized.

UNIFIED SCHOOL DISTRICT NO. 453
LEAVENWORTH, KANSAS
NOTES TO THE FINANCIAL STATEMENT
(Continued)

Custodial credit risk - investments. For an investment, this 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.

At June 30, 2023, the District had invested \$ 28,741,559 in the State's municipal investment pool. The municipal investment pool is under the oversight of the Pooled Money Investment Board (the Board). The Board is comprised of the State Treasurer and four additional members appointed by the State Governor. The Board reports annually to the Kansas legislature. State pooled monies may be invested in direct obligations of, or obligations that are insured as to principal and interest, by the U.S. government or any agency thereof, with maturities up to four years. No more than ten percent of those funds may be invested in mortgage-backed securities. In addition, the State pool may invest in repurchase agreements with Kansas banks or with primary government securities dealers.

4 - Interfund Transfers

Operating transfers were as follows:

From	To	Statutory Authority	Amount
General	Bilingual Education	K.S.A. 72-5167	\$ 111,074
General	Virtual Education	K.S.A. 72-5167	198,520
General	Special Education	K.S.A. 72-5167	4,005,003
General	Career and Postsecondary Education	K.S.A. 72-5167	204,017
General	Textbook Rental	K.S.A. 72-5167	300,000
General	At-Risk 4 Year Old	K.S.A. 72-5167	325,547
General	At-Risk K-12	K.S.A. 72-5167	5,363,068
General	Special Reserve	K.S.A. 72-5167	690,052
Supplemental General	Bilingual Education	K.S.A. 72-5143	8,373
Supplemental General	At-Risk K-12	K.S.A. 72-5143	1,340,520
Supplemental General	Career and Postsecondary Education	K.S.A. 72-5143	275,983
Supplemental General	Parent Education	K.S.A. 72-5143	50,000
Supplemental General	Special Education	K.S.A. 72-5143	2,214,054

5 - Long-Term Debt

In September 2022, the District issued general obligation refunding bonds in the amount of \$ 17,050,000 for the purpose of redeeming and paying a portion of the District's outstanding general obligation bonds Series 2018. The proceeds of the Series 2022 bonds have been placed in an irrevocable trust escrow account.

UNIFIED SCHOOL DISTRICT NO. 453
LEAVENWORTH, KANSAS
NOTES TO THE FINANCIAL STATEMENT
(Continued)

The District has defeased certain general obligation bonds by placing the proceeds of the new bonds in an irrevocable trust to provide for future debt service payments on the old bonds. Accordingly, the trust account's assets and the liabilities for the defeased bonds are not included in the District's financial statement. At June 30, 2023, \$ 33,065,000 of the bonds that are considered defeased remain outstanding.

UNIFIED SCHOOL DISTRICT NO. 453
LEAVENWORTH, KANSAS
NOTES TO THE FINANCIAL STATEMENT
(Continued)

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

Issue	Interest Rate	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Refunded	Reductions/ Payments	Balance End of Year	Interest Paid
General obligation bonds:										
Series 2012 Refunding	2.0%-3.5%	December 2012	\$ 9,960,000	9/1/2022	\$ 130,000	\$ -	\$ -	\$ 130,000	\$ -	\$ 1,300
Series 2014 Refunding	2.0%-4.0%	July 2014	9,995,000	9/1/2024	5,195,000	-	-	630,000	4,565,000	153,450
Series 2015 Refunding	2.0%-5.0%	March 2015	22,530,000	9/1/2029	13,450,000	-	-	2,265,000	11,185,000	453,150
Series 2016 Refunding	2.0%	October 2016	3,805,000	9/1/2025	3,555,000	-	-	50,000	3,505,000	70,850
Series 2018A Improvement & Refunding	4.0%	August 2018	36,760,000	9/1/2031	23,040,000	-	15,950,000	-	7,090,000	602,600
Series 2020 Refunding	2.05%	March 2020	7,635,000	9/1/2025	5,690,000	-	-	1,360,000	4,330,000	92,313
Series 2021 Refunding	0.275%-2.232%	March 2021	21,805,000	9/1/2035	21,280,000	-	-	885,000	20,395,000	284,282
Series 2022 Refunding	3.33%	September 2022	17,050,000	9/1/2033	-	17,050,000	-	-	17,050,000	272,843
Total general obligation bonds					72,340,000	17,050,000	15,950,000	5,320,000	68,120,000	1,930,788
Finance purchases:										
		July 2017, November 2020,								
Copier leases	0.00%	July 2021	319,911	6/30/2026	29,337	-	-	7,613	21,724	-
Toshiba copier	0.00%	July 2022	365,493	6/30/2025	-	365,493	-	121,831	243,662	-
Dell equipment lease	2.58%	September 2021	836,545	8/31/2025	669,236	-	-	167,309	501,927	23,338
Centegix software	0.00%	April 2023	320,000	4/30/2028	-	320,000	10,667	-	309,333	-
Total finance purchases					698,573	685,493	10,667	296,753	1,076,646	23,338
Total					\$ 73,038,573	\$ 17,735,493	\$ 15,960,667	\$ 5,616,753	\$ 69,196,646	\$ 1,954,126

UNIFIED SCHOOL DISTRICT NO. 453
LEAVENWORTH, KANSAS
NOTES TO THE FINANCIAL STATEMENT
(Continued)

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

	2024	2025	2026	2027	2028	2029-2033	2034-2036	Total
Principal:								
General obligation bonds:								
Series 2014 Refunding	\$ 1,420,000	\$ 3,145,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,565,000
Series 2015 Refunding	930,000	125,000	1,040,000	2,995,000	2,585,000	3,510,000	-	11,185,000
Series 2016 Refunding	50,000	1,740,000	1,715,000	-	-	-	-	3,505,000
Series 2018A Improvement & Refunding	-	-	-	-	-	7,090,000	-	7,090,000
Series 2020 Refunding	1,205,000	1,205,000	1,920,000	-	-	-	-	4,330,000
Series 2021 Refunding	1,640,000	1,650,000	870,000	2,705,000	830,000	9,765,000	2,935,000	20,395,000
Series 2022 Refunding	675,000	700,000	725,000	745,000	860,000	8,420,000	4,925,000	17,050,000
Finance purchases:								
Copier leases	7,242	7,241	7,241	-	-	-	-	21,724
Toshiba copier	121,831	121,831	-	-	-	-	-	243,662
Dell equipment lease	167,309	167,309	167,309	-	-	-	-	501,927
Centegix software	64,000	64,000	64,000	64,000	53,333	-	-	309,333
Total principal	6,280,382	8,925,381	6,508,550	6,509,000	4,328,333	28,785,000	7,860,000	69,196,646
Interest:								
General obligation bonds:								
Series 2014 Refunding	127,825	55,038	-	-	-	-	-	182,863
Series 2015 Refunding	353,150	327,700	322,600	263,000	152,475	119,025	-	1,537,950
Series 2016 Refunding	69,850	68,850	17,150	-	-	-	-	155,850
Series 2018A Improvement & Refunding	283,600	283,600	283,600	283,600	283,600	853,600	-	2,271,600
Series 2020 Refunding	58,522	39,603	15,072	-	-	-	-	113,197
Series 2021 Refunding	279,366	270,601	261,423	243,309	223,665	585,337	96,686	1,960,387
Series 2022 Refunding	556,526	533,633	509,906	485,431	458,708	1,779,552	82,001	4,405,757
Finance purchases:								
Dell equipment lease	17,828	12,107	6,167	-	-	-	-	36,102
Total interest	1,746,666	1,591,132	1,415,918	1,275,340	1,118,448	3,337,514	178,687	10,663,706
Total principal and interest	\$ 8,027,048	\$ 10,516,513	\$ 7,924,468	\$ 7,784,340	\$ 5,446,781	\$ 32,122,514	\$ 8,038,687	\$ 79,860,352

UNIFIED SCHOOL DISTRICT NO. 453
LEAVENWORTH, KANSAS
NOTES TO THE FINANCIAL STATEMENT
(Continued)

6 - 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 the 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 General Fund or other 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.

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. There has been no significant change in insurance coverage from the previous fiscal year.

7 - Defined Benefit Pension Plan

General Information about the Pension Plan

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

Contributions. K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERS member-employee contribution rates. KPERS has multiple benefit structures and contribution rates depending on whether the employee is a KPERS 1, KPERS 2, or KPERS 3 member. KPERS 1 members are active and contributing members hired before July 1, 2009. KPERS 2 members were first employed in a covered position on or after July 1, 2009 and KPERS 3 members were first employed in a covered position on or after January 1, 2015. Effective January 1, 2015, Kansas law established the KPERS member-employee contribution rate 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 the employer contribution rates for KPERS 1, KPERS 2, and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate and the statutory contribution rate (not including the 1.0% contribution rate for the Death and Disability Program) were 13.88% and 13.11% respectively, for the fiscal year ended June 30, 2023.

UNIFIED SCHOOL DISTRICT NO. 453
LEAVENWORTH, KANSAS
NOTES TO THE FINANCIAL STATEMENT
(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 dollars per year beginning in fiscal year 2018. Senate Substitute for House Bill 2002 authorized the delay of \$ 194.0 million in fiscal year 2019 contributions. Payment is scheduled to be made in a series of twenty annual payments of \$ 19.4 million starting in fiscal year 2020.

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

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

The State of Kansas is required to contribute the statutory required employer's share except for retired District employees. The District is responsible for the employer's portion of the cost for retired District employees. The District received and remitted amounts equal to the statutory contribution rate, which totaled \$ 3,937,877 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 \$ 35,708,931. 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 end 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.

UNIFIED SCHOOL DISTRICT NO. 453
LEAVENWORTH, KANSAS
NOTES TO THE FINANCIAL STATEMENT
(Continued)

8 - Compensated Absences

Administrative compensated absence days accrue 12 per school year, with a maximum of 115 days. Administrators are paid at the rate of \$ 90 per day for days over the maximum of 115 days. Classified employees compensated absence days accrue at 12 per school year, with a maximum of 108 days. Classified employees are paid at the rate of \$ 25 per day for days over the maximum of 108 days. Teachers compensated absence days accrue at 10 per school year, with a maximum of 100 days. Teachers are paid at the rate of \$ 80 per day for days over the maximum of 100 days. Retiring teachers are paid at the rate of \$ 50 per day with a maximum of 100 days. Payment is made during the fiscal year. The District has not determined the liability for the carryover days, if any; however, management feels such liability would be immaterial in amount.

9 - Other Long-Term Obligations

Any eligible teacher who is retiring under the Kansas Public Employees Retirement Systems may elect to take the District retirement incentive. A teacher who elects the District retirement incentive, and who has participated in the District health insurance plan during the year of retirement, may elect to continue to participate in the health insurance plan until the age of 65. Under this plan the amount of the benefit will be equal to the amount of the defined health insurance benefit paid to the employed teacher. Beginning July 1, 2009, the amount of the benefit is \$ 350 per month. Thus, retired teachers will be responsible for the payment of any excess premiums due under the policy.

The plan is not funded and is based on pay-as-you-go financing. During the year ended June 30, 2023, the District paid \$ 34,746 on this plan. The District has not determined the liability for early retirement benefits, if any; however, management feels such liability would be immaterial in amount.

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

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

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.

10 - Litigation

The District is party to various claims, none of which are expected to have a material financial impact on the District.

SUPPLEMENTARY INFORMATION

UNIFIED SCHOOL DISTRICT NO. 453, LEAVENWORTH, KANSAS
SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
Year Ended June 30, 2023

Funds	Certified Budget	Adjustment to Comply with Legal Max	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
General fund	\$ 28,675,554	\$ (801,043)	\$ 352,239	\$ 28,226,750	\$ 28,226,750	\$ -
Supplemental general fund	8,373,014	-	-	8,373,014	8,373,014	-
Special purpose funds:						
Capital outlay	10,000,000	-	-	10,000,000	2,421,397	(7,578,603)
Drivers education	81,142	-	-	81,142	24,959	(56,183)
Food service	3,158,043	-	-	3,158,043	2,332,009	(826,034)
Professional development	40,000	-	-	40,000	-	(40,000)
Parent education	297,908	-	-	297,908	271,591	(26,317)
Special education	8,750,936	-	-	8,750,936	8,130,805	(620,131)
At-risk K-12	6,765,961	-	-	6,765,961	6,705,753	(60,208)
At-risk 4 year old	330,000	-	-	330,000	325,547	(4,453)
Career and postsecondary education	665,748	-	-	665,748	501,089	(164,659)
Virtual education	865,720	-	-	865,720	273,739	(591,981)
KPERs special retirement contribution	5,057,839	-	-	5,057,839	3,937,877	(1,119,962)
Bilingual education	119,447	-	-	119,447	119,447	-
Federal funds	8,021,923	-	-	8,021,923	3,981,370	(4,040,553)
Grant funds	657,663	-	-	657,663	583,165	(74,498)
Bond and interest fund	7,297,045	-	-	7,297,045	7,250,788	(46,257)
Totals	<u>\$ 89,157,943</u>	<u>\$ (801,043)</u>	<u>\$ 352,239</u>	<u>\$ 88,709,139</u>	<u>\$ 73,459,300</u>	

UNIFIED SCHOOL DISTRICT NO. 453, LEAVENWORTH, KANSAS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
Year Ended June 30, 2023
(with Comparative Totals for the Year Ended June 30, 2022)

GENERAL FUND

	Prior Year Actual	Current Year			Variance Over (Under)
		Actual	Original Budget	Final Budget	
Cash receipts:					
State aid:					
Equalization aid	\$ 21,863,395	\$ 23,832,634	\$ 22,349,378	\$ 23,832,180	\$ 454
Special education services	4,365,905	4,005,003	4,806,500	4,806,500	(801,497)
Federal aid:					
PL-382 impact aid	76,619	-	-	-	-
Reimbursed expenses	392,794	352,239	-	-	352,239
Total cash receipts	26,698,713	28,189,876	\$ 27,155,878	\$ 28,638,680	\$ (448,804)
Expenditures, encumbrances, and transfers:					
Instruction	6,777,580	5,109,131	\$ 6,157,278	\$ 5,851,422	\$ (742,291)
Student support services	1,467,203	1,398,714	1,530,859	1,530,859	(132,145)
Instructional support staff	447,044	508,735	429,318	429,318	79,417
General administration	840,238	907,798	858,736	858,736	49,062
School administration	1,835,463	2,029,070	2,065,040	2,065,040	(35,970)
Central services	868,347	905,963	775,340	775,340	130,623
Operations and maintenance	4,842,527	5,288,003	5,012,409	5,012,409	275,594
Student transportation services	844,621	882,055	870,225	870,225	11,830
Transfers out	8,787,360	11,197,281	9,493,547	11,282,205	(84,924)
Adjustment to comply with legal max				(801,043)	801,043
Legal general fund budget	26,710,383	28,226,750	27,192,752	27,874,511	352,239
Adjustment for qualifying budget credits:					
Reimbursed expenses				352,239	(352,239)
Total expenditures, encumbrances, and transfers	26,710,383	28,226,750	\$ 27,192,752	\$ 28,226,750	\$ -
Cash receipts under expenditures, encumbrances, and transfers	(11,670)	(36,874)			
Prior year canceled encumbrances	36,874	8,678			
Unencumbered cash, beginning of year	11,670	36,874			
Unencumbered cash, end of year	<u>\$ 36,874</u>	<u>\$ 8,678</u>			

UNIFIED SCHOOL DISTRICT NO. 453, LEAVENWORTH, KANSAS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
Year Ended June 30, 2023
(with Comparative Totals for the Year Ended June 30, 2022)

SUPPLEMENTAL GENERAL FUND

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash receipts:				
Taxes and shared revenue:				
Ad valorem property - current taxes	\$ 2,602,442	\$ 2,986,999	\$ 2,734,193	\$ 252,806
Ad valorem property - taxes in process	25,460	43,814	53,447	(9,633)
Delinquent	332	-	13,742	(13,742)
Motor vehicle	373,797	345,860	348,208	(2,348)
Recreational vehicle	4,545	4,486	4,047	439
Commercial vehicle	9,804	2,175	8,434	(6,259)
Watercraft	1,063	998	-	998
State aid:				
Equalization aid	4,841,064	4,942,590	4,942,590	-
Total cash receipts	<u>7,858,507</u>	<u>8,326,922</u>	<u>\$ 8,104,661</u>	<u>\$ 222,261</u>
Expenditures, encumbrances, and transfers:				
Instruction	3,085,539	2,645,085	\$ 3,435,631	\$ (790,546)
Student support services	-	302,326	-	302,326
School administration	139,697	116,492	67,316	49,176
Central services	93,827	95,855	98,575	(2,720)
Operations and maintenance	1,255,941	1,324,326	1,285,666	38,660
Transfers out	3,453,294	3,888,930	3,485,826	403,104
Total expenditures, encumbrances, and transfers	<u>8,028,298</u>	<u>8,373,014</u>	<u>\$ 8,373,014</u>	<u>\$ -</u>
Cash receipts under expenditures, encumbrances, and transfers	(169,791)	(46,092)		
Unencumbered cash, beginning of year	<u>438,144</u>	<u>268,353</u>		
Unencumbered cash, end of year	<u>\$ 268,353</u>	<u>\$ 222,261</u>		

UNIFIED SCHOOL DISTRICT NO. 453, LEAVENWORTH, KANSAS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
Year Ended June 30, 2023
(with Comparative Totals for the Year Ended June 30, 2022)

CAPITAL OUTLAY FUND

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash receipts:				
Taxes and shared revenue:				
Ad valorem property - current taxes	\$ 1,724,050	\$ 1,095,319	\$ 1,004,969	\$ 90,350
Ad valorem property - taxes in process	14,733	20,187	35,776	(15,589)
Delinquent	209	6,181	9,107	(2,926)
Motor vehicle	230,465	206,283	227,859	(21,576)
Recreational vehicle	2,806	22,702	2,648	20,054
Commercial vehicle	6,254	1,414	5,519	(4,105)
Watercraft	687	661	-	661
State aid:				
Capital outlay fund	949,946	606,426	614,148	(7,722)
Federal aid:				
PL-382 impact aid	32,837	195,383	-	195,383
Interest on idle fund	-	224,468	-	224,468
Miscellaneous	102,398	551,272	-	551,272
Total cash receipts	<u>3,064,385</u>	<u>2,930,296</u>	<u>\$ 1,900,026</u>	<u>\$ 1,030,270</u>
Expenditures and encumbrances:				
Instruction	898,422	428,120	\$ 1,500,000	\$ (1,071,880)
General administration	16,854	25,217	-	25,217
Operations and maintenance	1,793,226	1,968,060	8,500,000	(6,531,940)
Facilities acquisition and construction	7,225	-	-	-
Total expenditures and encumbrances	<u>2,715,727</u>	<u>2,421,397</u>	<u>\$ 10,000,000</u>	<u>\$ (7,578,603)</u>
Cash receipts over expenditures and encumbrances	348,658	508,899		
Prior year canceled encumbrances	31,579	38,771		
Unencumbered cash, beginning of year	<u>9,209,827</u>	<u>9,590,064</u>		
Unencumbered cash, end of year	<u>\$ 9,590,064</u>	<u>\$ 10,137,734</u>		

UNIFIED SCHOOL DISTRICT NO. 453, LEAVENWORTH, KANSAS
 SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
 REGULATORY BASIS
 Year Ended June 30, 2023
 (with Comparative Totals for the Year Ended June 30, 2022)

DRIVERS EDUCATION FUND

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash receipts:				
State aid:				
Driver training	\$ 12,932	\$ 14,060	\$ 13,500	\$ 560
Fee and user charges	16,700	22,400	25,000	(2,600)
Total cash receipts	<u>29,632</u>	<u>36,460</u>	<u>\$ 38,500</u>	<u>\$ (2,040)</u>
Expenditures:				
Instruction	24,482	21,342	\$ 71,142	\$ (49,800)
Operations and maintenance	1,269	3,617	10,000	(6,383)
Total expenditures	<u>25,751</u>	<u>24,959</u>	<u>\$ 81,142</u>	<u>\$ (56,183)</u>
Cash receipts over expenditures	3,881	11,501		
Unencumbered cash, beginning of year	<u>240,461</u>	<u>244,342</u>		
Unencumbered cash, end of year	<u>\$ 244,342</u>	<u>\$ 255,843</u>		

UNIFIED SCHOOL DISTRICT NO. 453, LEAVENWORTH, KANSAS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
Year Ended June 30, 2023
(with Comparative Totals for the Year Ended June 30, 2022)

FOOD SERVICE FUND

	Prior Year	Current Year		Variance
	Actual	Actual	Budget	Over (Under)
Cash receipts:				
State aid:				
School food assistance	\$ 17,711	\$ 16,423	\$ 18,240	\$ (1,817)
Federal aid:				
Federal child nutrition program	2,336,201	1,625,250	1,875,380	(250,130)
Fresh fruits and vegetables	65,283	118,900	40,000	78,900
COVID-19 aid	154,661	104,772	-	104,772
Charges for service	88,893	251,438	493,500	(242,062)
Interest on idle funds	3	33	100	(67)
Miscellaneous	26,582	157,640	88,855	68,785
Total cash receipts	2,689,334	2,274,456	\$ 2,516,075	\$ (241,619)
Expenditures and encumbrances:				
Operations and maintenance	13,420	1,957	\$ 21,000	\$ (19,043)
Food service operations	2,142,287	2,330,052	3,137,043	(806,991)
Total expenditures and encumbrances	2,155,707	2,332,009	\$ 3,158,043	\$ (826,034)
Cash receipts over (under) expenditures and encumbrances	533,627	(57,553)		
Unencumbered cash, beginning of year	108,342	641,969		
Unencumbered cash, end of year	\$ 641,969	\$ 584,416		

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 Year Ended June 30, 2023
 (with Comparative Totals for the Year Ended June 30, 2022)

PROFESSIONAL DEVELOPMENT FUND

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash receipts:				
State aid:				
Professional development	\$ -	\$ -	\$ 6,000	\$ (6,000)
Revenue from local source	-	-	34,000	(34,000)
Total cash receipts	<u>-</u>	<u>-</u>	<u>\$ 40,000</u>	<u>\$ (40,000)</u>
Expenditures:				
Instructional support staff	-	-	\$ 40,000	\$ (40,000)
Cash receipts over expenditures	-	-		
Unencumbered cash, beginning of year	<u>-</u>	<u>-</u>		
Unencumbered cash, end of year	<u>\$ -</u>	<u>\$ -</u>		

UNIFIED SCHOOL DISTRICT NO. 453, LEAVENWORTH, KANSAS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
Year Ended June 30, 2023
(with Comparative Totals for the Year Ended June 30, 2022)

PARENT EDUCATION FUND

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash receipts and transfers:				
Revenue from local source	\$ 40,000	\$ 40,000	\$ 69,000	\$ (29,000)
State aid:				
Parent education	160,560	164,260	162,863	1,397
Miscellaneous	10,277	22,301	-	22,301
Transfers in:				
Supplemental general fund	49,181	50,000	50,000	-
Total cash receipts and transfers	260,018	276,561	<u>\$ 281,863</u>	<u>\$ (5,302)</u>
Expenditures and encumbrances:				
Student support services	261,848	271,591	<u>\$ 297,908</u>	<u>\$ (26,317)</u>
Cash receipts and transfers over (under) expenditures and encumbrances	(1,830)	4,970		
Unencumbered cash, beginning of year	17,874	16,044		
Unencumbered cash, end of year	<u>\$ 16,044</u>	<u>\$ 21,014</u>		

UNIFIED SCHOOL DISTRICT NO. 453, LEAVENWORTH, KANSAS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
Year Ended June 30, 2023
(with Comparative Totals for the Year Ended June 30, 2022)

SPECIAL EDUCATION FUND

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash receipts and transfers:				
Federal aid:				
Special education	\$ 1,380,486	\$ 1,622,228	\$ 1,462,465	\$ 159,763
COVID-19 aid	195,668	-	-	-
PL-382 impact aid	9,424	11,259	11,000	259
Transfers in:				
General fund	4,365,905	4,005,003	4,806,500	(801,497)
Supplemental general fund	2,100,000	2,214,054	2,100,000	114,054
Interest on idle funds	-	313,232	-	313,232
Miscellaneous	6,250	10,852	-	10,852
Total cash receipts and transfers	<u>8,057,733</u>	<u>8,176,628</u>	<u>\$ 8,379,965</u>	<u>\$ (203,337)</u>
Expenditures and encumbrances:				
Instruction	4,805,328	4,894,748	\$ 5,159,339	\$ (264,591)
Student support services	1,433,262	1,516,632	1,559,686	(43,054)
General administration	427,559	462,237	441,911	20,326
Student transportation services	1,459,968	1,257,188	1,590,000	(332,812)
Total expenditures and encumbrances	<u>8,126,117</u>	<u>8,130,805</u>	<u>\$ 8,750,936</u>	<u>\$ (620,131)</u>
Cash receipts and transfers over (under) expenditures and encumbrances	(68,384)	45,823		
Prior year canceled encumbrances	4,099	4,557		
Unencumbered cash, beginning of year	<u>1,610,462</u>	<u>1,546,177</u>		
Unencumbered cash, end of year	<u>\$ 1,546,177</u>	<u>\$ 1,596,557</u>		

UNIFIED SCHOOL DISTRICT NO. 453, LEAVENWORTH, KANSAS
 SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
 REGULATORY BASIS
 Year Ended June 30, 2023
 (with Comparative Totals for the Year Ended June 30, 2022)

AT-RISK K-12 FUND

	Prior Year Actual	Current Year		Final Budget	Variance Over (Under)
		Actual	Original Budget		
Transfers:					
Transfers in:					
General fund	\$ 3,355,849	\$ 5,363,068	\$ 3,574,410	\$ 5,363,068	\$ -
Supplemental general fund	960,987	1,340,520	1,037,418	1,302,004	38,516
Total transfers	<u>4,316,836</u>	<u>6,703,588</u>	<u>\$ 4,611,828</u>	<u>\$ 6,665,072</u>	<u>\$ 38,516</u>
Expenditures and encumbrances:					
Instruction	4,171,980	6,557,152	\$ 4,567,552	\$ 6,614,099	\$ (56,947)
Student support services	144,856	148,601	151,862	151,862	(3,261)
Total expenditures and encumbrances	<u>4,316,836</u>	<u>6,705,753</u>	<u>\$ 4,719,414</u>	<u>\$ 6,765,961</u>	<u>\$ (60,208)</u>
Transfers under expenditures and encumbrances	-	(2,165)			
Unencumbered cash, beginning of year	<u>107,587</u>	<u>107,587</u>			
Unencumbered cash, end of year	<u>\$ 107,587</u>	<u>\$ 105,422</u>			

UNIFIED SCHOOL DISTRICT NO. 453, LEAVENWORTH, KANSAS
 SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
 REGULATORY BASIS
 Year Ended June 30, 2023
 (with Comparative Totals for the Year Ended June 30, 2022)

AT-RISK 4 YEAR OLD FUND

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Transfer:				
Transfers in:				
General fund	\$ 307,340	\$ 325,547	\$ 330,000	\$ (4,453)
Expenditures and encumbrances:				
Instruction	307,340	325,547	\$ 330,000	\$ (4,453)
Transfers over expenditures and encumbrances	-	-		
Unencumbered cash, beginning of year	-	-		
Unencumbered cash, end of year	\$ -	\$ -		

UNIFIED SCHOOL DISTRICT NO. 453, LEAVENWORTH, KANSAS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
Year Ended June 30, 2023
(with Comparative Totals for the Year Ended June 30, 2022)

CAREER AND POSTSECONDARY EDUCATION FUND

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash receipts and transfers:				
Federal aid:				
Perkins program	\$ 42,912	\$ 48,888	\$ 42,912	\$ 5,976
Miscellaneous	33,509	19,015	10,000	9,015
Transfers in:				
General fund	184,500	204,017	189,963	14,054
Supplemental general fund	335,098	275,983	290,037	(14,054)
Interest on idle funds	28,098	87,607	20,088	67,519
Total cash receipts and transfers	<u>624,117</u>	<u>635,510</u>	<u>\$ 553,000</u>	<u>\$ 82,510</u>
Expenditures and encumbrances:				
Instruction	521,975	452,201	\$ 622,836	\$ (170,635)
Instructional support staff	42,912	48,888	42,912	5,976
Total expenditures and encumbrances	<u>564,887</u>	<u>501,089</u>	<u>\$ 665,748</u>	<u>\$ (164,659)</u>
Cash receipts and transfers over expenditures and encumbrances	59,230	134,421		
Unencumbered cash, beginning of year	<u>53,516</u>	<u>112,746</u>		
Unencumbered cash, end of year	<u>\$ 112,746</u>	<u>\$ 247,167</u>		

UNIFIED SCHOOL DISTRICT NO. 453, LEAVENWORTH, KANSAS
 SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
 REGULATORY BASIS
 Year Ended June 30, 2023
 (with Comparative Totals for the Year Ended June 30, 2022)

VIRTUAL EDUCATION FUND

	Prior Year	Current Year		Variance Over (Under)
	Actual	Actual	Budget	
Cash receipts and transfers:				
Transfers in:				
General fund	\$ 420,000	\$ 198,520	\$ 481,600	\$ (283,080)
Miscellaneous	2,850	1,175	-	1,175
Total cash receipts and transfers	422,850	199,695	\$ 481,600	\$ (281,905)
Expenditures and encumbrances:				
Instruction	372,059	272,166	\$ 862,883	\$ (590,717)
School administration	1,435	1,573	2,837	(1,264)
Total expenditures and encumbrances	373,494	273,739	\$ 865,720	\$ (591,981)
Cash receipts and transfers over (under) expenditures and encumbrances	49,356	(74,044)		
Unencumbered cash, beginning of year	334,764	384,120		
Unencumbered cash, end of year	\$ 384,120	\$ 310,076		

UNIFIED SCHOOL DISTRICT NO. 453, LEAVENWORTH, KANSAS
 SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
 REGULATORY BASIS
 Year Ended June 30, 2023
 (with Comparative Totals for the Year Ended June 30, 2022)

KPERS SPECIAL RETIREMENT CONTRIBUTION FUND

	Prior Year	Current Year		Variance Over (Under)
	Actual	Actual	Budget	
Cash receipts:				
KPERS contributions	\$ 4,062,521	\$ 3,937,877	\$ 5,057,839	\$ (1,119,962)
Expenditures:				
Instruction	2,625,999	2,503,816	\$ 3,269,369	\$ (765,553)
Student support services	462,584	444,198	575,918	(131,720)
Instructional support staff	97,298	110,639	121,136	(10,497)
General administration	98,826	98,283	123,038	(24,755)
School administration	215,199	227,405	267,923	(40,518)
Central services	91,501	89,823	113,919	(24,096)
Operations and maintenance	365,739	361,527	455,345	(93,818)
Food service operations	105,375	102,186	131,191	(29,005)
Total expenditures	4,062,521	3,937,877	\$ 5,057,839	\$ (1,119,962)
Cash receipts over expenditures	-	-		
Unencumbered cash, beginning of year	-	-		
Unencumbered cash, end of year	\$ -	\$ -		

UNIFIED SCHOOL DISTRICT NO. 453, LEAVENWORTH, KANSAS
 SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
 REGULATORY BASIS
 Year Ended June 30, 2023
 (with Comparative Totals for the Year Ended June 30, 2022)

BILINGUAL EDUCATION FUND

	Prior Year	Current Year		Variance Over (Under)
	Actual	Actual	Budget	
Transfers:				
Transfers in:				
General fund	\$ 47,965	\$ 111,074	\$ 111,074	\$ -
Supplemental general fund	8,028	8,373	8,373	-
Total transfers	55,993	119,447	<u>\$ 119,447</u>	<u>\$ -</u>
Expenditures and encumbrances:				
Student support services	55,993	119,447	<u>\$ 119,447</u>	<u>\$ -</u>
Transfers over expenditures and encumbrances	-	-		
Unencumbered cash, beginning of year	-	-		
Unencumbered cash, end of year	<u>\$ -</u>	<u>\$ -</u>		

UNIFIED SCHOOL DISTRICT NO. 453, LEAVENWORTH, KANSAS
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
Year Ended June 30, 2023
(with Comparative Totals for the Year Ended June 30, 2022)

TEXTBOOK RENTAL FUND*

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash receipts and transfers:		
Charges for services	\$ 4,692	\$ 40,538
Transfers in:		
General fund	<u>105,801</u>	<u>300,000</u>
Total cash receipts and transfers	110,493	340,538
Expenditures:		
Instruction	<u>109,840</u>	<u>298,410</u>
Cash receipts and transfers over expenditures	653	42,128
Unencumbered cash, beginning of year	<u>438,128</u>	<u>438,781</u>
Unencumbered cash, end of year	<u>\$ 438,781</u>	<u>\$ 480,909</u>

*This fund is not required to be budgeted.

UNIFIED SCHOOL DISTRICT NO. 453, LEAVENWORTH, KANSAS
 SCHEDULE OF RECEIPTS AND EXPENDITURES
 REGULATORY BASIS
 Year Ended June 30, 2023
 (with Comparative Totals for the Year Ended June 30, 2022)

CONTINGENCY RESERVE FUND*

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Prior year canceled encumbrances	\$ 51,826	\$ -
Unencumbered cash, beginning of year	<u>1,862,887</u>	<u>1,914,713</u>
Unencumbered cash, end of year	<u>\$ 1,914,713</u>	<u>\$ 1,914,713</u>

*This fund is not required to be budgeted.

UNIFIED SCHOOL DISTRICT NO. 453, LEAVENWORTH, KANSAS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
Year Ended June 30, 2023
(with Comparative Totals for the Year Ended June 30, 2022)

FEDERAL FUNDS

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash receipts:				
Federal aid:				
Title I A	\$ 1,241,618	\$ 1,692,993	\$ 1,334,974	\$ 358,019
Title II A	285,016	138,336	172,120	(33,784)
Title IV A	17,797	133,690	100,395	33,295
Literacy	406,300	-	-	-
COVID-19 aid	3,953,566	2,147,396	6,049,425	(3,902,029)
DoDEA grant	285,085	222,060	222,060	-
K - 12 COVID testing grant	109,032	118,244	142,949	(24,705)
Total cash receipts	6,298,414	4,452,719	\$ 8,021,923	\$ (3,569,204)
Expenditures and encumbrances:				
Instruction	3,795,206	2,730,696	\$ 5,723,715	\$ (2,993,019)
Student support services	539,416	399,477	1,051,115	(651,638)
Instructional support staff	544,017	627,705	565,304	62,401
General administration	63,076	8,054	17,256	(9,202)
School administration	42,720	58,889	80,888	(21,999)
Central services	13,473	-	23,721	(23,721)
Operations and maintenance	445,111	93,734	404,318	(310,584)
Student transportation services	113,108	62,815	102,759	(39,944)
Food service operations	35,788	-	43,140	(43,140)
Community services	11,263	-	9,707	(9,707)
Total expenditures and encumbrances	5,603,178	3,981,370	\$ 8,021,923	\$ (4,040,553)
Cash receipts over expenditures and encumbrances	695,236	471,349		
Prior year canceled encumbrances	4,570	9,002		
Unencumbered cash, beginning of year	(1,260,765)	(560,959)		
Unencumbered cash, end of year	\$ (560,959)	\$ (80,608)		

UNIFIED SCHOOL DISTRICT NO. 453, LEAVENWORTH, KANSAS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
Year Ended June 30, 2023
(with Comparative Totals for the Year Ended June 30, 2022)

GRANT FUNDS

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash receipts:				
Revenue from local source	\$ 443,878	\$ 422,868	\$ 516,000	\$ (93,132)
State aid:				
Other state aid	55,368	137,663	137,663	-
Total cash receipts	499,246	560,531	\$ 653,663	\$ (93,132)
Expenditures and encumbrances:				
Instruction	56,504	87,974	\$ 124,000	\$ (36,026)
Student support services	58,752	75,501	78,055	(2,554)
Instructional support staff	9,185	4,926	10,000	(5,074)
General administration	49,418	51,353	11,000	40,353
Other support services	93,442	167,332	184,608	(17,276)
Community services	192,722	196,079	250,000	(53,921)
Total expenditures and encumbrances	460,023	583,165	\$ 657,663	\$ (74,498)
Cash receipts over (under) expenditures and encumbrances	39,223	(22,634)		
Prior year canceled encumbrances	2,500	240		
Unencumbered cash, beginning of year	48,610	90,333		
Unencumbered cash, end of year	\$ 90,333	\$ 67,939		

UNIFIED SCHOOL DISTRICT NO. 453, LEAVENWORTH, KANSAS
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
Year Ended June 30, 2023
(with Comparative Totals for the Year Ended June 30, 2022)

SPECIAL RESERVE FUND*

	Prior Year Actual	Current Year Actual
Transfers:		
Transfers in:		
General fund	\$ -	\$ 690,052
Unencumbered cash, beginning of year	-	-
Unencumbered cash, end of year	\$ -	\$ 690,052

*This fund is not required to be budgeted.

UNIFIED SCHOOL DISTRICT NO. 453, LEAVENWORTH, KANSAS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
Year Ended June 30, 2023
(with Comparative Totals for the Year Ended June 30, 2022)

BOND AND INTEREST FUND

	Prior Year	Current Year		Variance Over (Under)
	Actual	Actual	Budget	
Cash receipts:				
Taxes and shared revenue:				
Ad valorem property - taxes in process	\$ 31,737	\$ 43,807	\$ 77,929	\$ (34,122)
Ad valorem property - current	3,722,811	3,966,505	3,713,764	252,741
Delinquent	446	13,680	19,681	(6,001)
Motor vehicle	490,680	483,071	487,494	(4,423)
Recreational vehicle	5,973	6,293	5,665	628
Commercial vehicle	13,314	3,011	11,808	(8,797)
Watercraft	1,464	1,428	-	1,428
Miscellaneous	1,512	8,635	-	8,635
State aid:				
Capital improvement fund	3,435,840	3,230,448	3,237,372	(6,924)
Total cash receipts	<u>7,703,777</u>	<u>7,756,878</u>	<u>\$ 7,553,713</u>	<u>\$ 203,165</u>
Expenditures:				
Principal	5,430,000	5,320,000	\$ 5,320,000	\$ -
Interest and fees	2,143,814	1,930,788	1,977,045	(46,257)
Total expenditures	<u>7,573,814</u>	<u>7,250,788</u>	<u>\$ 7,297,045</u>	<u>\$ (46,257)</u>
Cash receipts over expenditures	129,963	506,090		
Unencumbered cash, beginning of year	<u>9,584,611</u>	<u>9,714,574</u>		
Unencumbered cash, end of year	<u>\$ 9,714,574</u>	<u>\$ 10,220,664</u>		

UNIFIED SCHOOL DISTRICT NO. 453, LEAVENWORTH, KANSAS
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
Year Ended June 30, 2023
(with Comparative Totals for the Year Ended June 30, 2022)

BOND CONSTRUCTION FUND*

	Prior Year Actual	Current Year Actual
Cash receipts:		
Interest on idle funds	\$ 394	\$ -
Expenditures:		
Facilities acquisition and construction	2,670,504	60
Cash receipts under expenditures	(2,670,110)	(60)
Prior year canceled encumbrances	23,687	30
Unencumbered cash, beginning of year	2,646,453	30
Unencumbered cash, end of year	\$ 30	\$ -

*This fund is not required to be budgeted.

UNIFIED SCHOOL DISTRICT NO. 453, LEAVENWORTH, KANSAS
 SCHEDULE OF RECEIPTS AND EXPENDITURES
 REGULATORY BASIS
 Year Ended June 30, 2023
 (with Comparative Totals for the Year Ended June 30, 2022)

PRIVATE PURPOSE TRUST FUNDS*

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash receipts:		
Interest on idle funds	\$ 2,263	\$ 1,918
Expenditures:		
Scholarships	<u>5,000</u>	<u>9,000</u>
Cash receipts under expenditures	(2,737)	(7,082)
Unencumbered cash, beginning of year	<u>244,966</u>	<u>242,229</u>
Unencumbered cash, end of year	<u>\$ 242,229</u>	<u>\$ 235,147</u>

*This fund is not required to be budgeted.

UNIFIED SCHOOL DISTRICT NO. 453, LEAVENWORTH, KANSAS
 AGENCY FUNDS
 SCHEDULE OF RECEIPTS AND DISBURSEMENTS
 REGULATORY BASIS
 Year Ended June 30, 2023

	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Student organization funds:				
Leavenworth High School:				
Ambassadors	\$ 400	\$ -	\$ -	\$ 400
Art club	445	-	-	445
Band	1,563	-	75	1,488
Baseball club	412	2,414	1,970	856
Book club	498	-	210	288
Bowling club	117	-	117	-
Boys basketball	1	770	-	771
Boys soccer	2,634	-	2,016	618
Boys swim	803	-	-	803
Boys tennis	203	-	-	203
Boys track	1,334	254	727	861
Cheerleaders	589	2,467	2,915	141
Chess club	836	14	524	326
Choir	2,505	1,374	2,572	1,307
Cross country	1,568	-	245	1,323
Cultural Connection	200	-	-	200
Dance team	122	-	-	122
Debate	247	120	68	299
DECA	6,373	48,597	36,323	18,647
Design studio	391	-	-	391
Drama/Stella	2,132	11,770	9,067	4,835
FCA club	217	396	251	362
Football	5,300	1,730	6,481	549
French club	256	-	-	256
Future Educators Association	430	-	-	430
German club	494	-	-	494
Girls basketball	601	-	528	73
Girls golf	48	-	-	48
Girls soccer	197	-	-	197
Girls swim	1,289	45	-	1,334
Girls track	521	-	-	521
Girls volleyball	2,527	1,935	2,537	1,925
International club	1,532	1,712	1,212	2,032
KAYS	126	-	-	126
Math club	678	120	(363)	1,161
Model UN	376	-	220	156
National forensics league	412	361	160	613
National Honor Society	5,228	3,684	4,376	4,536
Subtotal forward	\$ 43,605	\$ 77,763	\$ 72,231	\$ 49,137

(Continued)

UNIFIED SCHOOL DISTRICT NO. 453, LEAVENWORTH, KANSAS
 AGENCY FUNDS
 SCHEDULE OF RECEIPTS AND DISBURSEMENTS
 REGULATORY BASIS
 Year Ended June 30, 2023

	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Leavenworth High School:				
Subtotal forward	\$ 43,605	\$ 77,763	\$ 72,231	\$ 49,137
Pioneer Pantry	1,469	-	-	1,469
Pioneer Pride	114	-	114	-
POC	82	1,495	1,160	417
Project Planet	360	487	137	710
Prom	13,208	8,578	5,401	16,385
ROTC club	8,871	5,605	5,871	8,605
Scholars Bowl	1,574	-	532	1,042
Science club	152	-	-	152
Senior class	1,822	1,093	213	2,702
Sew creative	917	-	-	917
Skills USA	205	-	205	-
Softball	2,883	-	1,709	1,174
Store - DECA	9,007	15,038	14,328	9,717
Strength club/Pioneer barbell club	297	8,689	1,738	7,248
STUCO	3,954	7,065	7,480	3,539
TSA	3,395	2,275	3,701	1,969
U.S.A.L.L./GSA	255	-	-	255
Wellness club	356	-	-	356
Wrestling	102	-	-	102
Subtotal Leavenworth High School	92,628	128,088	114,820	105,896
Warren Middle School:				
Band	232	2,375	2,505	102
Cheerleaders	221	1,015	788	448
Cross country	701	-	-	701
Drama	863	-	860	3
Food pantry	400	-	358	42
Football	1,244	570	799	1,015
Girls basketball	42	-	-	42
Kay's	1,435	-	-	1,435
Petes Place	1,189	653	295	1,547
PE club	-	2,086	1,257	829
Science	244	-	-	244
STUCO	3,174	5,443	5,910	2,707
Student support fund	5,127	364	1,924	3,567
Track	19	-	-	19
Volleyball	23	-	-	23
Yearbook	2,925	480	485	2,920
Subtotal Warren Middle School	\$ 17,839	\$ 12,986	\$ 15,181	\$ 15,644

(Continued)

UNIFIED SCHOOL DISTRICT NO. 453, LEAVENWORTH, KANSAS
 AGENCY FUNDS
 SCHEDULE OF RECEIPTS AND DISBURSEMENTS
 REGULATORY BASIS
 Year Ended June 30, 2023

	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Warren Intermediate:				
Miscellaneous	\$ (252)	\$ 282	\$ 315	\$ (285)
Student support fund	200	48,052	29,156	19,096
Yearbook	433	1,020	625	828
Subtotal Warren Intermediate	381	49,354	30,096	19,639
Anthony:				
Field trip	1,988	993	1,924	1,057
Miscellaneous	-	4,371	4,174	197
Student activities	(2)	2	-	-
Student support fund	2,548	810	2,168	1,190
Trucker Buddy	1	-	-	1
Yearbook	539	320	500	359
Subtotal Anthony	5,074	6,496	8,766	2,804
David Brewer:				
Field trip	351	3,680	3,533	498
Miscellaneous	-	2,448	2,642	(194)
Student activities	629	-	-	629
Student support fund	1,268	633	-	1,901
Yearbook	1,114	24	-	1,138
Subtotal David Brewer	3,362	6,785	6,175	3,972
Lawson:				
Student support fund	9,526	3,923	652	12,797
Yearbook	(226)	-	-	(226)
Subtotal Lawson	9,300	3,923	652	12,571
Henry Leavenworth:				
Field trip	787	760	860	687
Student activities	1,373	962	300	2,035
Student support fund	4,660	84	1,021	3,723
Yearbook	1,000	116	114	1,002
Subtotal Henry Leavenworth	\$ 7,820	\$ 1,922	\$ 2,295	\$ 7,447

(Continued)

UNIFIED SCHOOL DISTRICT NO. 453, LEAVENWORTH, KANSAS
 AGENCY FUNDS
 SCHEDULE OF RECEIPTS AND DISBURSEMENTS
 REGULATORY BASIS
 Year Ended June 30, 2023

	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Nettie Hartnett:				
Miscellaneous	\$ 154	\$ -	\$ 154	\$ -
Quest 18-21	470	5,345	5,216	599
Third Ave	302	-	169	133
Subtotal Nettie Hartnett	926	5,345	5,539	732
Total student organization funds	<u>\$ 137,330</u>	<u>\$ 214,899</u>	<u>\$ 183,524</u>	<u>\$ 168,705</u>
Faculty funds:				
Leavenworth High School	\$ 11,548	\$ 1,073	\$ 2,005	\$ 10,616
Warren Middle School	726	95	330	491
Warren Intermediate	1,662	125	547	1,240
Anthony	1,131	692	1,252	571
David Brewer	1,522	754	802	1,474
Lawson	748	-	-	748
Henry Leavenworth	933	99	900	132
Nettie Hartnett	20	-	-	20
Total faculty funds	<u>\$ 18,290</u>	<u>\$ 2,838</u>	<u>\$ 5,836</u>	<u>\$ 15,292</u>
Fees and user charges:				
Leavenworth High School	\$ -	\$ 106,587	\$ 42,049	\$ 64,538
Warren Middle School	886	3,727	2,879	1,734
Anthony	9	4,703	4,611	101
David Brewer	683	2,896	3,138	441
Lawson	36	-	-	36
Henry Leavenworth	838	17	-	855
Total fees and user charges	<u>\$ 2,452</u>	<u>\$ 117,930</u>	<u>\$ 52,677</u>	<u>\$ 67,705</u>
Summary:				
Student organization funds	\$ 137,330	\$ 214,899	\$ 183,524	\$ 168,705
Faculty funds	18,290	2,838	5,836	15,292
Fees and user charges	2,452	117,930	52,677	67,705
Total agency funds	<u>\$ 158,072</u>	<u>\$ 335,667</u>	<u>\$ 242,037</u>	<u>\$ 251,702</u>

UNFIED SCHOOL DISTRICT NO. 453, LEAVENWORTH, KANSAS
 DISTRICT ACTIVITY FUNDS
 SCHEDULE OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH
 REGULATORY BASIS
 Year Ended June 30, 2023

	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Gate receipts:						
Leavenworth High School	\$ -	\$ 39,008	\$ 39,008	\$ -	\$ -	\$ -
Warren Middle School	1,747	24,436	24,284	1,899	-	1,899
Subtotal gate receipts	1,747	63,444	63,292	1,899	-	1,899
School projects:						
Leavenworth High School	64,922	45,962	37,941	72,943	-	72,943
Total district activity funds	\$ 66,669	\$ 109,406	\$ 101,233	\$ 74,842	\$ -	\$ 74,842