UNIFIED SCHOOL DISTRICT NUMBER 308
HUTCHINSON KANSAS

FINANCIAL STATEMENT

FISCAL YEAR ENDED JUNE 30, 2022



LOYD GROUP, LLC

Certified Public Accountants

Unified School District Number 308
Hutchinson, Kansas

For the Fiscal Year Ended June 30, 2022

TABLE OF CONTENTS

	ITEM	Page Number
	Independent Auditor's Report	1-3
	FINANCIAL SECTION	
Statement 1	Summary Statement of Receipts, Expenditures and Unencumbered Cash — Regulatory Basis	4
	Notes to the Financial Statement	5-12
	REGULATORY – REQUIRED SUPPLEMENTARY INFORMATION	
Schedule 1	Summary of Expenditures — Actual and Budget — Regulatory Basis	13
Schedule 2	Schedule of Receipts and Expenditures — Actual and Budget — Regulatory Basis	
	GENERAL FUNDS	
2-1	General Fund	14
2-2	Supplemental General Fund	15
	SPECIAL PURPOSE FUNDS	
2-3	At Risk (4 Yr Old) Fund	16
2-4	At Risk (K-12) Fund	17
2-5	Bilingual Education Fund	18
2-6	Virtual Education Fund	19
2-7	Capital Outlay Fund	20
2-8	Food Service Fund	21
2-9	Professional Development Fund	22
2-10	Parent Education Fund	23
2-11	Special Education Fund	24
2-12	Career and Postsecondary Education Fund	25
2-13	KPERS Special Retirement Contribution Fund	26
2-14	Carl Perkins Fund	27
2-15	Carl Perkins Reserve Fund	28
2-16	Contingency Reserve Fund	29

Unified School District Number 308
Hutchinson, Kansas

For the Fiscal Year Ended June 30, 2022

TABLE OF CONTENTS (CONT.)

	SPECIAL PURPOSE FUNDS (CONT.)	Page Number
2-17	Dayschool Depreciation Reserves Fund	30
2-18	Early Childhood Passthrough Fund	31
2-19	Early Education Center Depreciation Reserves Fund	32
2-20	Employee Wellness Fund	33
2-21	Head Start Childcare Food Fund	34
2-22	Head Start Program Fund	35
2-23	Hutchinson High School Day Care Fund	36
2-24	I.B. Program Fund	37
2-25	PAT-KPP Fund	38
2-26	EEC - CACFP	39
2-27	Rebate – Kids First Fund	40
2-28	Revolving Gift Fund	41
2-29	TASN Co-Teaching Fund	42
2-30	Textbook/Student Material Revolving Fund	43
2-31	Elementary and Secondary School Emergency Relief Fund	44
2-32	Elementary and Secondary School Emergency Relief II Fund	45
2-33	Coronavirus Relief – SPARK Fund	46
2-34	Coronavirus Relief – Broadband Grant Fund	47
2-35	Title I Fund	48
2-36	Title II-A Fund	49
2-37	Title III Fund	50
2-38	Title IV Fund	51
	BOND AND INTEREST FUND	
2-39	Bond and Interest Fund	52
	AGENCY FUNDS	
Schedule 3	Schedule of Receipts and Disbursements — Agency Funds — Regulatory Basis	53-54
	DISTRICT ACTIVITY FUNDS	
Schedule 4	Schedule of Receipts, Expenditures and Unencumbered Cash — District Activity Funds — Regulatory Basis	55-57

Unified School District Number 308
Hutchinson, Kansas

For the Fiscal Year Ended June 30, 2022

TABLE OF CONTENTS (CONT.)

	SINGLE AUDIT SECTION	Page Number
	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*	58-59
	Independent Auditor's Report on Compliance for Each Major Program and on Internal Control Over Compliance Required by the Uniform Guidance	60-61
Schedule 5	Schedule of Expenditures of Federal Awards	62-63
Schedule 6	Schedule of Findings and Questioned Costs	64-65

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INDEPENDENT AUDITOR'S REPORT

Board of Education
Unified School District 308
Hutchinson, KS 67501

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 Number 308, Kansas (District), a Municipal Financial Reporting Entity, as of and for the year ended June 30, 2022, 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, 2022, 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, 2022, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

Basis for Adverse and Unmodified Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS), the *Kansas Municipal Audit and Accounting Guide* 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 adverse and unmodified audit opinions.

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

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

Other Matter

The prior year's financial statement for the year ended June 30, 2021, was audited by another auditor, who expressed an unmodified opinion on regulatory basis of accounting, on October 18, 2021.

Responsibilities of Management for the Financial Statement

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

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

Auditor's Responsibilities for the Audit of the Financial Statement

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

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

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

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

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures—actual and budget, individual fund schedules of regulatory basis receipts and expenditures—actual and budget, schedule of regulatory basis receipts and disbursements—agency funds, schedules of regulatory basis receipts, expenditures and unencumbered cash—district activity funds (Schedules 1, 2, 3 and 4 as listed in the table of contents) are presented for purposes of additional analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying

accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the accompanying supplementary information 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.

Another auditor previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of Unified School District Number 308 as of and for the year ended June 30, 2021 (not presented herein), and have issued their report thereon dated October 18, 2021, which contained an unmodified opinion on the basic financial statement. The 2021 basic financial statement and their 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/municipalservices. The 2021 actual column (2021 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures—actual and budget for the year ended June 30, 2022 (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 2021 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 2021 basic financial statement. The 2021 comparative information was subjected to the auditing procedures applied in the audit of the 2021 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 2021 basic financial statement or to the 2021 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 2021 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, 2021, on the basis of accounting described in Note 1.

Our audit was conducted for the purpose of forming an opinion on the financial statement of Unified School District Number 308, Kansas. The schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards,* is presented for purposes of additional analysis and is also 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 schedule of expenditures of federal awards 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 Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated October 7, 2022, on our consideration of Unified School District Number 308'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 Unified School District Number 308's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Unified School District Number 308's internal control over financial reporting and compliance.

Loyd Group, LLC

Loyd Group, LLC
Galva, KS
October 7, 2022

Unified School District Number 308
Hutchinson, Kansas

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH
Regulatory Basis
For the Year Ended June 30, 2022

	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
GENERAL FUNDS:							
General Fund	$ 1,144	$ 3,036	34,516,310	34,517,454	$ 3,036	$ 96,663	$ 99,699
Supplemental General Fund	509,558	-	10,370,193	10,400,381	479,370	479,767	959,137
SPECIAL PURPOSE FUNDS:							
At Risk (4 Yr Old) Fund	143,985	-	400,000	388,145	155,840	-	155,840
At Risk (K-12) Fund	663,132	-	8,367,588	8,316,089	714,631	-	714,631
Bilingual Education Fund	147,740	-	372,830	373,584	146,986	-	146,986
Virtual Education Fund	-	-	462,360	218,881	243,479	-	243,479
Capital Outlay Fund	5,584,864	1,534	3,196,442	1,788,297	6,994,543	486,491	7,481,034
Food Service Fund	1,012,555	400	3,450,206	2,771,913	1,691,248	56,750	1,747,998
Professional Development Fund	188,910	458	200,000	160,533	228,835	24,267	253,102
Parent Education Fund	71,389	1,605	304,998	275,920	102,072	2,477	104,549
Special Education Fund	2,557,814	89	11,363,375	11,224,454	2,696,824	10,248	2,707,072
Career and Postsecondary Education Fund	1,751,893	296	3,017,822	3,089,055	1,680,956	30,173	1,711,128
KPERS Special Retirement Contribution Fund	-	-	5,266,570	5,266,570	-	-	-
Carl Perkins Fund	-	-	95,346	95,346	-	12,370	12,370
Contingency Reserve Fund	1,614,106	76,035	-	-	1,690,141	-	1,690,141
Dayschool Depreciation Reserves Fund	12,236	-	6,000	-	18,236	-	18,236
Early Childhood Passthrough Fund	(92,891)	-	1,193,645	1,152,867	(52,113)	52,113	-
Early Education Center Depreciation Reserves Fund	48,926	-	20,000	-	68,926	-	68,926
Employee Wellness Fund	336	-	-	-	336	-	336
Head Start Childcare Food Fund	24,848	-	2,068	20,106	6,810	-	6,810
Head Start Program Fund	(189,104)	-	2,550,239	2,483,868	(122,733)	122,733	-
Hutchinson High School Daycare Fund	10,024	-	261,095	251,511	19,608	-	19,608
I.B. Program Fund	4,826	-	5,720	9,828	718	-	718
PAT-KPP Fund	-	-	60,000	60,000	-	-	-
EEC - CACFP	-	-	20,932	20,932	-	-	-
Rebate - Kids First Fund	2,865	-	-	2,600	265	-	265
Revolving Gift Fund	179,465	-	509,202	511,927	176,740	6,717	183,457
TASN Co-teaching Fund	7,572	-	4,500	3,181	8,891	-	8,891
Textbook/Student Material Revolving Fund	1,423,023	668	907,872	1,019,622	1,311,941	1,048,104	2,360,045
Elementary and Secondary School Emergency Relief II Fund	(260,798)	-	2,803,000	2,616,547	(74,345)	236	(74,109)
Coronavirus Relief - Broadband Grant Fund	379,553	-	-	19,537	360,016	-	360,016
Title I Fund	-	-	1,236,601	1,236,601	-	263	263
Title II-A Fund	-	-	184,674	184,674	-	-	-
Title III Fund	-	-	15,157	15,157	-	790	790
Title IV Fund	-	-	63,456	63,456	-	1,217	1,217
Gate Receipts	119,300	-	396,476	343,367	172,409	-	172,409
School Projects	212,560	-	204,612	163,824	253,348	-	253,348
BOND AND INTEREST FUND:							
Bond and Interest Fund	7,535,169	-	9,312,741	10,725,595	6,122,315	-	6,122,315
Total Reporting Entity (Excluding Agency Funds)	$ 23,665,000	$ 84,121	$ 101,142,030	$ 99,791,822	$ 25,099,329	$ 2,431,379	$ 27,530,707

COMPOSITION OF CASH:	
Board Checking	$ 18,761,545
Board Petty Cash	750
Board Timed Deposit	12,000,000
Board Certificate of Deposit	-
Investments - MIP	-
Activity Fund Checking	536,457
Activity Fund Petty Cash	3,300
Total Cash	31,302,052
Agency Funds per Schedule 3	(3,771,345)
Total Reporting Entity (Excluding Agency Funds)	$ 27,530,707

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

UNIFIED SCHOOL DISTRICT NUMBER 308

HUTCHINSON, KANSAS

NOTES TO THE FINANCIAL STATEMENT

For the Year Ended June 30, 2022

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

(a) Municipal Financial Reporting Entity

Unified School District Number 308 (the "District") is a municipal corporation governed by an elected seven-member board. This financial statement presents Unified School District Number 308 (the District), a municipality.

(b) Regulatory Basis Fund Types

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

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

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

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

Trust Fund—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.).

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

(c) Basis of Accounting

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.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT.)

(d) Budgetary Information

Kansas statutes require that an annual operating budget be legally adopted for the General Fund, Special Purpose Funds (unless specifically exempted by statute), Bond and Interest Funds and Business Funds. Although directory rather than mandatory, the statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

1) Preparation of budget for the succeeding calendar year on or before August 1st.

2) Publication in local newspaper on or before August 5th of the proposed budget and notice of public hearing on the budget.

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.

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

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

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which regulatory receipts are recognized when cash is received and expenditures include disbursements, accounts payable and encumbrances, with disbursements being adjusted for 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 Projects Fund, Agency Fund, or the following Special Purpose Funds: Carl Perkins, Carl Perkins Reserve, Contingency Reserve, Dayschool Depreciation Reserves, Early Childhood Passthrough, Early Education Center Depreciation Reserves, Employee Wellness, Head Start Childcare Food, Head Start Program, Hutchinson High School Daycare, I.B. Program, PAT-KPP, EEC - CACFP, Rebate - Kids First, Revolving Gift, TASN Co-teaching, Textbook/Student Materials Revolving, Elementary and Secondary School Emergency Relief II, Coronavirus Relief - Broadband Grant, Title I, Title II-A, Title III, Title IV, School Projects, and Gate Receipts.

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

2. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

Compliance with Kansas Statutes

Kansas municipalities are subject to the cash-basis law as stated in Kansas Statute 10-1113. The Early Childhood Passthrough Fund, Head Start Fund and Elementary and Secondary School Emergency Relief II, have a negative unencumbered cash balance at June 30, 2021 and June 30, 2022, which is allowable under Kansas Statute 12-1663. These funds will be reimbursed in the following fiscal year from federal grant programs.

3. DEPOSITS AND INVESTMENTS

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

K.S.A. 12-1675 limits the District's investment of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; U.S. government securities, temporary notes; no fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The District has no investment policies that would further limit 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 9-1405. At June 30, 2022, the District held 100% of their investments in Simmons Bank.

Custodial credit risk – deposits. Custodial credit risk is the risk that in the event of bank failure, the District's deposits may not be returned to it. State statutes require the District's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka. All deposits were legally secured at June 30, 2022.

At June 30, 2022, the carrying amount of the District's deposits, including certificates of deposit, was $31,298,002 and the bank balance was $29,684,311. The bank balance was held by four banks resulting in a concentration of credit risk. Of the bank balance, $1,250,025 was covered by federal depository insurance and $28,434,286 was collaterized with securities held by the pledging financial institutions' agents in the District's name.

Custodial credit risk – investments. For an investment, this is the risk that, in the event of 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.

4. IN-SUBSTANCE RECEIPT IN TRANSIT

The District received $1,784,742 subsequent to June 30, 2022, and as required by K.S.A. 72-6417 and 72-6434, the receipt was recorded as an in-substance receipt in transit and included as a receipt for the year ended June 30, 2022.

5. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS

(a) Other Post-Employment Benefits

As provided by K.S.A. 12-5040, the District allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the 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.

(b) 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, 2022.

5. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS (CONT.)

(c) Compensated Absences

District personnel are eligible for vacation and/or sick leave benefits in varying amounts depending upon the classification of the employee. Upon separation from the District, unused vacation leave and sick leave are eligible to be paid to employees according to District policy as stated in District handbooks and the negotiated agreement.

Unused vacation must be used by June 30th of the following fiscal year, or the benefit lapses. If the employee should separate from the District within that timeframe, compensation for unused vacation leave is limited to the amount earned at the beginning of that particular fiscal year. Thus, all liabilities associated with vacation compensation is due within one year of the fiscal year end.

(d) Termination Benefits

The District provides an early retirement program for certain eligible employees. Certified employees are eligible if they (a) are a full time employee of the District; (b) have ten or more years of employment with the District; (c) are not more than 65 years of age; and (d) are eligible for KPERS retirement on or before July 31st of the last active year of teaching for the District. Classified employees are eligible if they (a) have ten or more years of employment with the District; (b) are working 17.5 or more hours per week; (c) are not more than 65 years of age; and (d) are eligible for KPERS retirement on or before July 31st of the last active year of employment with the District.

Payments to retired employees under this plan were $253,505 for the year ended June 30, 2022.

6. OPERATING LEASES

The District is obligated under certain leases accounted for as operating leases. Operating leases do not give rise to property rights or lease obligations and, therefore, the expenditures will be recognized when the lease payments are made. The following schedule shows the composition of total rental expenditures for all operating leases except those with terms of a month or less that were not renewed:

	Year Ending June 30,	
	2021	2022
Minimum rentals:		
Canon Financial Lease	$ 68,257	$ 68,257

Operating lease obligations for subsequent years are as follows:

	Canon Financial Lease
2023	$ 68,257
2024	68,257
	$ 136,514

7. LONG-TERM DEBT

Changes in long-term liabilities for the District for the year ended June 30, 2022, were as follows:

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
General Obligation Bonds:									
2012 Refunding	3.00-3.25%	2012	$ 7,935,000	2026	$ 7,590,000	$ -	$ 120,000	$ 7,470,000	$ 249,531
2013 Refunding	3.00%	2013	8,920,000	2025	8,820,000	-	35,000	8,785,000	263,288
2014 Refunding	3.00%	2014	9,190,000	2023	4,115,000	-	4,115,000	-	66,183
2015 Refunding	3.00-4.00%	2015	8,620,000	2024	8,620,000	-	2,450,000	6,170,000	279,900
2016 Refunding	4.00-4.25%	2016	8,560,000	2027	8,560,000	-	765,000	7,795,000	323,275
2017 Refunding	3.00%	2017	9,645,000	2022	1,675,000	-	1,675,000	-	25,125
2018 Refunding	5.00%	2019	7,255,000	2027	7,255,000	-	-	7,255,000	362,750
Total General Obligation Bonds					$ 46,635,000	$ -	$ 9,160,000	$ 37,475,000	$ 1,570,052
Capital Leases:									
Apple Lease	1.25%	2019	918,367	2023	306,114	-	306,114	-	2,755
Total Contractual Indebtedness					$ 46,941,114	$ -	$ 9,466,114	$ 37,475,000	$ 1,572,807

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

Debt Issue	2023	2024	2025	2026	2027	2028-2031	Total
Principal:							
General Obligation Bonds:							
2012 Refunding	$ 125,000	$ 130,000	$ 135,000	$ 7,080,000	$ -	$ -	$ 7,470,000
2013 Refunding	35,000	1,785,000	6,965,000	-	-	-	8,785,000
2015 Refunding	1,590,000	4,580,000	-	-	-	-	6,170,000
2016 Refunding	-	-	-	-	7,795,000	-	7,795,000
2019 Refunding	-	-	-	-	7,255,000	-	7,255,000
Total General Obligation Bonds	1,750,000	6,495,000	7,100,000	7,080,000	15,050,000	-	37,475,000
Total Principal	$ 1,750,000	$ 6,495,000	$ 7,100,000	$ 7,080,000	$ 15,050,000	$ -	$ 37,475,000
Interest:							
General Obligation Bonds:							
2012 Refunding	$ 245,856	$ 241,869	$ 237,478	$ 117,600	$ -	$ -	$ 842,803
2013 Refunding	262,763	235,725	104,475	-	-	-	602,963
2015 Refunding	207,050	91,600	-	-	-	-	298,650
2016 Refunding	311,800	311,800	311,800	311,800	155,900	-	1,403,100
2019 Refunding	362,750	362,750	362,750	362,750	362,750	181,375	1,995,125
Total General Obligation Bonds	1,390,219	1,243,744	1,016,503	792,150	518,650	181,375	5,142,641
Total Interest	1,390,219	1,243,744	1,016,503	792,150	518,650	181,375	5,142,641
Total Principal and Interest	$ 3,140,219	$ 7,738,744	$ 8,116,503	$ 7,872,150	$ 15,568,650	$ 181,375	$ 42,617,641

8. JOINT VENTURE WITH EDUCATIONAL FACILITIES AUTHORITY OF RENO COUNTY

In 2003, the District entered into an agreement with the Hutchinson Community College to form a separate legal entity named the Educational Facilities Authority of Reno County (Authority). The purpose of the Authority is to facilitate the renovation, improvement, and acquisition of educational and athletic facilities as determined by the Authority's board of directors.

The District agreed to make annual contributions to cover an allocated portion of the annual operating costs. For this fiscal year, the District paid operating costs of $31,984 to the Authority.

9. INTERFUND TRANSFERS

Operating transfers were as follows:

From	To	Statutory Authority	Amount
General Fund	At Risk (4 Yr Old) Fund	K.S.A. 72-6478	$ 200,000
General Fund	At Risk (K-12) Fund	K.S.A. 72-6478	6,499,927
General Fund	Bilingual Education Fund	K.S.A. 72-6478	260,000
General Fund	Professional Development Fund	K.S.A. 72-6478	200,000
General Fund	Special Education Fund	K.S.A. 72-6478	5,991,465
General Fund	Career and Postsecondary Education Fund	K.S.A. 72-6478	1,300,000
General Fund	Virtual Education Fund	K.S.A. 72-6478	300,000
General Fund	Textbook/Student Material Revolving Fund	K.S.A. 72-6478	534,128
Supplemental General Fund	At Risk (4 Yr Old) Fund	K.S.A. 72-6478	200,000
Supplemental General Fund	At Risk (K-12) Fund	K.S.A. 72-6478	1,867,661
Supplemental General Fund	Bilingual Education Fund	K.S.A. 72-6478	112,830
Supplemental General Fund	Parent Education Fund	K.S.A. 72-6478	50,000
Supplemental General Fund	Special Education Fund	K.S.A. 72-6478	3,598,230
Supplemental General Fund	Virtual Education Fund	K.S.A. 72-6478	162,360
Supplemental General Fund	Textbook/Student Material Revolving Fund	K.S.A. 72-6478	285,951
Supplemental General Fund	Career and Postsecondary Education Fund	K.S.A. 72-6478	500,000
			$ 22,062,552

10. CLAIMS AND JUDGMENTS

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

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees and natural disasters. The District has purchased commercial insurance for these potential risks. There have been no significant reductions in insurance coverage from 2021 to 2022, and there were no settlements that exceeded insurance coverage in the past three years.

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

11. RISK MANAGEMENT

The District has established a self-insured health care program for eligible District employees and covered dependents. The activity is reported in an internal service fund on these financial statements. The District limits its exposure through specific and aggregate stop-loss coverage. All claims handling procedures are performed by a third-party claims administrator. Reported unpaid claims, as well as incurred but not reported claims, have been accrued as a liability based upon the claims administrator's estimate. These claims are expected to be fully paid within one year of the financial statement date.

Estimated unpaid claims, June 30, 2021 (as adjusted in prior year)	$ 491,907
Claims incurred (including estimated incurred but not reported)	3,714,156
Claim payments	(3,842,448)
Estimated unpaid claims, June 30, 2021	363,615
Estimated claims incurred (including estimated incurred but not reported)	3,631,150
Claim payments	(3,467,066)
Estimated unpaid claims, June 30, 2022	$ 527,699

See note 5(a) for Other Post-employment benefit disclosures related to the self-insured health care program.

12. DEFINED BENEFIT PENSION PLAN

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

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

State law provides that the employer contribution rates for KPERS 1, KPERS 2, and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates.The actuarially determined employer contribution rate and the statutory contribution rate (not including the 1.00% contribution rate for the Death and Disability Program) was 15.59% and 14.23%, respectively, for the fiscal year ended June 30, 2021. The actuarially determined employer contribution rate and the statutory contribution rate was 14.83% and 13.33%, respectively, for the fiscal year ended June 30, 2022.

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.

12. DEFINED BENEFIT PENSION PLAN (CONT.)

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 State of Kansas is required to contribute the statutory required employer's share except for returned 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 $5,266,570 for the year ended June 30, 2022.

Net Pension Liability. At June 30, 2022, the District's proportionate share of the collective net pension liability reported by KPERS was $40,528,809. The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2020, which was rolled forward to June 30, 2021. 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, 2021. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in these financial statements.

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

13. COVID-19

On January 30, 2020, the World Health Organization ("WHO") announced a global health emergency because of a new strain of coronavirus in Wuhan, China (the "COVID-19 outbreak") and the risks to the international community as the virus spreads globally beyond its point of origin. In March 2020, the WHO classified the COVID-19 outbreak as a pandemic, based on the rapid increase in exposure globally. The full impact of the COVID-19 outbreak continues to evolve as of the date of this report. As such, it is uncertain as to the full magnitude that the pandemic will have on the District's financial condition, liquidity and future results of operations. Management is actively monitoring the global and local situation on its financial condition, liquidity, operations, suppliers, industry and workforce. Given the daily evolution of the COVID-19 outbreak and the global responses to curb its spread, the District is not able to estimate the effects of the COVID-19 outbreak on its results of operations, financial condition or liquidity for fiscal year 2022. Future potential impacts may include a decrease in certain revenues, reduced customer traffic and the temporary closure of operating hours of our offices.

14. CRF AND CARES ACT FUNDING

The CARES Act also included Elementary and Secondary School Emergency Relief (ESSER) Funds for K-12 schools. The ESSER grants will provide school districts with emergency relief funds to address the impact COVID-19 has had on elementary and secondary schools. It is being allocated to the Districts in three phases, ESSER I, II, and III. The ESSER I under the Cares Act began in March 2020, the ESSER II under the CRRSA Act began in December 2020, and the ESSER III under the ARP Act began in March 2021. The District was allocated $1,031,699 for ESSER I, $3,778,947 for ESSER II, and $8,486,979 for ESSER III. As of June 30, 2022 the District spent all of ESSER I, all of ESSER II, and $0 of ESSER III.

15. SUBSEQUENT EVENTS

Management has evaluated the effects on the financial statements of subsequent events occurring through the date of this report, which is the date at which the financial statement was available to be issued.

UNIFIED SCHOOL DISTRICT NUMBER 308
HUTCHINSON, KANSAS

REGULATORY–REQUIRED

SUPPLEMENTARY INFORMATION

FOR THE YEAR ENDED JUNE 30, 2022

Unified School District Number 308
Hutchinson, Kansas

SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
(Budgeted Funds Only)
For the Year Ended June 30, 2022

	Certified Budget	Adjustments to Comply with Legal Max	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
GENERAL FUNDS:						
General Fund	$ 34,764,748	$ (609,903)	$ 362,609	$ 34,517,454	$ 34,517,454	$ -
Supplemental General Fund	10,649,174	(248,793)	-	10,400,381	10,400,381	-
SPECIAL PURPOSE FUNDS:						
At Risk (4 Yr Old) Fund	433,985	-	-	433,985	388,145	(45,840)
At Risk (K-12) Fund	8,830,720	-	-	8,830,720	8,316,089	(514,631)
Bilingual Education Fund	520,570	-	-	520,570	373,584	(146,986)
Virtual Education Fund	462,360	-	-	462,360	218,881	(243,479)
Capital Outlay Fund	8,018,864	-	-	8,018,864	1,788,297	(6,230,567)
Food Service Fund	3,606,880	-	-	3,606,880	2,771,913	(834,967)
Professional Development Fund	384,210	-	-	384,210	160,533	(223,677)
Parent Education Program Fund	326,389	-	-	326,389	275,920	(50,469)
Special Education Fund	13,087,145	-	-	13,087,145	11,224,454	(1,862,691)
Career and Postsecondary Education Fund	3,628,940	-	-	3,628,940	3,089,055	(539,885)
KPERS Special Retirement Contribution Fund	6,229,834	-	-	6,229,834	5,266,570	(963,264)
BOND AND INTEREST FUND:						
Bond and Interest Fund	10,725,595	-	-	10,725,595	10,725,595	-
Total	$ 101,669,414	$ (858,696)	$ 362,609	$ 101,173,327	$ 89,516,871	$ (11,656,456)

Unified School District Number 308
Hutchinson, Kansas

GENERAL FUND

GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

		2022		
	2021 Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Reimbursed expenses	$ 113,101	$ 202,605	$ -	$ 202,605
State aid	26,814,189	28,953,030	28,772,139	180,891
State juvenile aid	115,023	160,004	-	160,004
Special education aid	5,554,081	5,200,671	5,991,465	(790,794)
Total Receipts	32,596,394	34,516,310	$ 34,763,604	$ (247,294)
Expenditures:				
Instruction	11,127,125	7,556,145	$ 8,315,783	$ (759,638)
Student support services	1,394,343	1,482,785	1,489,670	(6,885)
Instructional support services	1,138,479	1,085,134	1,328,532	(243,398)
General administration	452,315	363,396	476,913	(113,517)
School administration	2,631,938	2,324,050	2,291,621	32,429
Operations and maintenance	3,427,130	3,911,807	3,695,394	216,413
Student transportation services	553,713	646,787	609,500	37,287
Other support services	1,657,983	1,861,830	1,700,943	160,887
Architect fees	-	-	5,000	(5,000)
Outgoing Transfers -				
Transfer to Bilingual Education Fund	50,641	260,000	260,000	-
Transfer to Virtual Education Fund	-	300,000	300,000	-
Transfer to Professional Development Fund	140,000	200,000	200,000	-
Transfer to Special Education Fund	5,718,157	5,991,465	5,991,465	-
Transfer to Contingency Reserve Fund	450,000	-	-	-
Transfer to Career and Postsecondary Education Fund	1,062,409	1,300,000	1,000,000	300,000
Transfer to Textbook/Student Material Revolving Fund	-	534,128	400,000	134,128
Transfer to At Risk (K-12) Fund	2,592,972	6,499,927	6,499,927	-
Transfer to At Risk (4 Yr Old) Fund	200,000	200,000	200,000	-
Adjustment to comply with legal max	-	-	(609,903)	609,903
Legal General Fund Budget	32,597,205	34,517,454	34,154,845	362,609
Adjustment for state juvenile aid	-	-	160,004	(160,004)
Adjustment for other reimbursed expenses	-	-	202,605	(202,605)
Total Expenditures	32,597,205	34,517,454	$ 34,517,454	$ -
Receipts Over (Under) Expenditures	(811)	(1,144)		
Prior year cancelled encumbrances	811	3,036		
Unencumbered Cash, Beginning	1,144	1,144		
Unencumbered Cash, Ending	$ 1,144	$ 3,036		

Unified School District Number 308
Hutchinson, Kansas

GENERAL FUND

SUPPLEMENTAL GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

		2022		
	2021 Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Taxes and Shared Revenue -				
Ad valorem property	$ 3,208,483	$ 3,200,914	$ 3,511,854	$ (310,940)
Delinquent tax	207,686	179,170	84,231	94,939
Motor vehicle tax	432,640	410,009	395,797	14,212
Recreational vehicle tax	4,207	4,530	3,526	1,004
Commercial vehicle tax	15,274	16,438	14,505	1,933
In lieu of tax	7,949	15,212	14,267	945
Supplemental state aid	6,165,907	6,543,920	6,700,460	(156,540)
Total Receipts	10,042,146	10,370,193	$ 10,724,640	$ (354,447)
Expenditures:				
Instruction	1,666,742	1,974,028	$ 2,891,418	$ (917,390)
Student support services	6,955	6,961	7,600	(639)
Instructional support services	201,375	146,782	309,650	(162,868)
General administration	675	8,168	-	8,168
School administration	161,024	150,806	172,925	(22,119)
Operations and maintenance	1,154,767	1,276,187	1,385,500	(109,313)
Other support services	(63,113)	60,417	91,000	(30,583)
Outgoing Transfers -				
Transfer to Bilingual Education Fund	316,023	112,830	112,830	-
Transfer to Parent Education Fund	50,000	50,000	50,000	-
Transfer to Special Education Fund	3,300,000	3,598,230	3,198,230	400,000
Transfer to Virtual Education Fund	-	162,360	162,360	-
Transfer to Career and Postsecondary Education Fund	890,383	500,000	500,000	-
Transfer to Textbook/Student Material Revolving Fund	-	285,951	-	285,951
Transfer to At Risk (4 Yr Old) Fund	87,619	200,000	100,000	100,000
Transfer to At Risk (K-12) Fund	2,006,942	1,867,661	1,667,661	200,000
Adjustment to comply with legal max	-	-	(248,793)	248,793
Total Expenditures	9,779,392	10,400,381	$ 10,400,381	$ -
Receipts Over (Under) Expenditures	262,754	(30,188)		
Prior year cancelled encumbrance	51	-		
Unencumbered Cash, Beginning	246,753	509,558		
Unencumbered Cash, Ending	$ 509,558	$ 479,370		

Unified School District Number 308
Hutchinson, Kansas

SPECIAL PURPOSE FUND

AT RISK (4 YR OLD) FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

		2022		
	2021 Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Transfer from General Fund	$ 200,000	$ 200,000	$ 200,000	$ -
Transfer from Supplemental General Fund	87,619	200,000	100,000	100,000
Total Receipts	287,619	400,000	$ 300,000	$ 100,000
Expenditures:				
Instruction	167,394	249,167	$ 308,985	$ (59,818)
Student transportation services	118,405	138,978	125,000	13,978
Total Expenditures	285,799	388,145	$ 433,985	$ (45,840)
Receipts Over (Under) Expenditures	1,820	11,855		
Unencumbered Cash, Beginning	142,165	143,985		
Unencumbered Cash, Ending	$ 143,985	$ 155,840		

Unified School District Number 308
Hutchinson, Kansas

SPECIAL PURPOSE FUND

AT RISK (K-12) FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

		2022		
	2021 Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Transfer from General Fund	$ 2,592,972	$ 6,499,927	$ 6,499,927	$ -
Transfer from Supplemental General Fund	2,006,942	1,867,661	1,667,661	200,000
Total Receipts	4,599,914	8,367,588	$ 8,167,588	$ 200,000
Expenditures:				
Instruction	4,571,550	7,992,031	$ 8,594,255	$ (602,224)
Student support services	120,947	190,456	236,465	(46,009)
School administration	-	133,602	-	133,602
Total Expenditures	4,692,497	8,316,089	$ 8,830,720	$ (514,631)
Receipts Over (Under) Expenditures	(92,583)	51,499		
Unencumbered Cash, Beginning	755,715	663,132		
Unencumbered Cash, Ending	$ 663,132	$ 714,631		

Unified School District Number 308
Hutchinson, Kansas

SPECIAL PURPOSE FUND

BILINGUAL EDUCATION FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

		2022		
	2021 Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Transfer from General Fund	$ 50,641	$ 260,000	$ 260,000	$ -
Transfer from Supplemental General Fund	316,023	112,830	112,830	-
Total Receipts	366,664	372,830	$ 372,830	$ -
Expenditures:				
Instruction	359,619	373,584	$ 520,570	$ (146,986)
Instructional support services	4,480	-	-	-
Total Expenditures	364,099	373,584	$ 520,570	$ (146,986)
Receipts Over (Under) Expenditures	2,565	(754)		
Unencumbered Cash, Beginning	145,175	147,740		
Unencumbered Cash, Ending	$ 147,740	$ 146,986		

Unified School District Number 308
Hutchinson, Kansas

SPECIAL PURPOSE FUND

VIRTUAL EDUCATION FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

		2022		
	2021 Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Transfer from General Fund	$ -	$ 300,000	$ 300,000	$ -
Transfer from Supplemental General Fund	-	162,360	162,360	-
Total Receipts	-	462,360	$ 462,360	$ -
Expenditures:				
Instruction	-	209,623	$ 350,710	$ (141,087)
School Administration	-	9,258	111,650	(102,392)
Total Expenditures	-	218,881	$ 462,360	$ (243,479)
Receipts Over (Under) Expenditures	-	243,479		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	$ -	$ 243,479		

Unified School District Number 308
Hutchinson, Kansas

SPECIAL PURPOSE FUND

CAPITAL OUTLAY FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

		2022		
	2021 Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Taxes and Shared Revenue -				
Ad valorem property	$ 1,242,587	$ 1,232,155	$ 1,180,037	$ 52,118
Delinquent tax	67,390	63,773	32,800	30,973
Motor vehicle tax	145,560	149,141	144,335	4,806
Recreational vehicle tax	1,420	1,655	1,286	369
Commercial vehicle tax	5,323	6,273	5,289	984
In lieu tax	3,079	3,546	5,203	(1,657)
Miscellaneous reimbursement	556,301	949,972	200,000	749,972
Interest on idle funds	45,927	24,089	100,000	(75,911)
Capital outlay state aid	743,294	765,838	774,495	(8,657)
Total Receipts	2,810,881	3,196,442	$ 2,443,445	$ 752,997
Expenditures:				
Instruction	92,126	80,033	$ 565,608	$ (485,575)
Instructional support services	5,864	6,500	417,256	(410,756)
Operations and maintenance	651,344	211,610	933,000	(721,390)
Student transportation services	-	-	300,000	(300,000)
Other support services	52,981	32,060	1,203,000	(1,170,940)
Land	-	-	200,000	(200,000)
Site improvement	49,371	82,221	150,000	(67,779)
Architect fees	-	943	200,000	(199,057)
Building	660,528	874,723	850,000	24,723
Repair/Remodel	218,063	270,422	2,000,000	(1,729,578)
Construction	226,009	229,785	1,200,000	(970,215)
Total Expenditures	1,956,286	1,788,297	$ 8,018,864	$ (6,230,567)
Receipts Over (Under) Expenditures	854,595	1,408,145		
Prior year cancelled encumbrance	-	1,534		
Unencumbered Cash, Beginning	4,730,269	5,584,864		
Unencumbered Cash, Ending	$ 5,584,864	$ 6,994,543		

Unified School District Number 308
Hutchinson, Kansas

SPECIAL PURPOSE FUND

FOOD SERVICE FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

		2022		
	2021 Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Interest on idle funds	$ 594	$ 1,017	$ 1,000	$ 17
Student sales	38,845	33,400	-	33,400
Adult sales	6,102	14,588	145,830	(131,242)
Ala carte meals	3,742	7,641	-	7,641
Miscellaneous revenue	94,150	36,395	-	36,395
Reimbursed expenses	31,350	850	-	850
Food service state aid	22,362	22,231	15,000	7,231
Federal aid	2,387,202	3,334,084	2,606,148	727,936
Total Receipts	2,584,347	3,450,206	$ 2,767,978	$ 682,228
Expenditures:				
Operations and maintenance	122,134	96,030	$ 166,780	$ (70,750)
Food service operation	2,079,798	2,675,883	3,440,100	(764,217)
Total Expenditures	2,201,932	2,771,913	$ 3,606,880	$ (834,967)
Receipts Over (Under) Expenditures	382,415	678,293		
Prior year cancelled encumbrance	-	400		
Unencumbered Cash, Beginning	630,140	1,012,555		
Unencumbered Cash, Ending	$ 1,012,555	$ 1,691,248		

Unified School District Number 308
Hutchinson, Kansas

SPECIAL PURPOSE FUND

PROFESSIONAL DEVELOPMENT FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

		2022		
	2021 Actual	Actual	Budget	Variance Over (Under)
Receipts:				
State sources	$ 61,990	$ -	$ -	$ -
Transfer from General Fund	140,000	200,000	200,000	-
Total Receipts	201,990	200,000	$ 200,000	$ -
Expenditures:				
Instruction	39,102	35,433	$ -	$ 35,433
Instructional support staff	184,602	125,100	384,210	(259,110)
Total Expenditures	223,704	160,533	$ 384,210	$ (223,677)
Receipts Over (Under) Expenditures	(21,714)	39,467		
Prior year cancelled encumbrance	1,525	458		
Unencumbered Cash, Beginning	209,099	188,910		
Unencumbered Cash, Ending	$ 188,910	$ 228,835		

Unified School District Number 308
Hutchinson, Kansas

SPECIAL PURPOSE FUND

PARENT EDUCATION FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

		2022		
	2021 Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Miscellaneous revenue	$ 36,563	$ 36,494	$ 25,000	$ 11,494
Reimbursed expenses	17,145	36,574	-	36,574
State aid	182,815	181,930	180,000	1,930
Transfer from Supplemental General Fund	50,000	50,000	50,000	-
Total Receipts	286,523	304,998	$ 255,000	$ 49,998
Expenditures:				
Student support services	271,180	275,920	$ 319,789	$ (43,869)
Instructional support services	5,527	-	6,600	(6,600)
Total Expenditures	276,707	275,920	$ 326,389	$ (50,469)
Receipts Over (Under) Expenditures	9,816	29,078		
Prior year cancelled encumbrance	202	1,605		
Unencumbered Cash, Beginning	61,371	71,389		
Unencumbered Cash, Ending	$ 71,389	$ 102,072		

Unified School District Number 308
Hutchinson, Kansas

SPECIAL PURPOSE FUND

SPECIAL EDUCATION FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

		2022		
	2021 Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Federal aid	$ 1,296,440	$ 1,299,045	$ 1,373,000	$ (73,955)
Medicaid aid	230,118	474,635	100,000	374,635
Transfer from General Fund	5,718,157	5,991,465	5,991,465	-
Transfer from Supplemental General Fund	3,300,000	3,598,230	3,198,230	400,000
Total Receipts	10,544,715	11,363,375	$ 10,662,695	$ 700,680
Expenditures:				
Instruction	$ 7,278,401	$ 7,642,633	$ 9,013,825	$ (1,371,192)
Student support services	1,989,925	2,093,618	2,298,500	(204,882)
Instructional support services	52,796	108,180	200,320	(92,140)
General administration	386,396	409,005	451,000	(41,995)
Central services	-	-	500	(500)
Student transportation services	886,990	965,918	1,122,500	(156,582)
Operations and maintenance	-	-	500	(500)
Other support services	240	5,100	-	5,100
Total Expenditures	10,594,748	11,224,454	$ 13,087,145	$ (1,862,691)
Receipts Over (Under) Expenditures	(50,033)	138,921		
Prior year cancelled encumbrance	-	89		
Unencumbered Cash, Beginning	2,607,847	2,557,814		
Unencumbered Cash, Ending	$ 2,557,814	$ 2,696,824		

Unified School District Number 308
Hutchinson, Kansas

SPECIAL PURPOSE FUND

CAREER AND POSTSECONDARY EDUCATION FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

		2022		
	2021 Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Tuition	$ 836,770	$ 859,246	$ 500,000	$ 359,246
Reimbursed expenses	262,378	358,576	-	358,576
Transfer from General Fund	1,062,409	1,300,000	1,000,000	300,000
Transfer from Supplemental General Fund	890,383	500,000	500,000	-
Total Receipts	3,051,940	3,017,822	$ 2,000,000	$ 1,017,822
Expenditures:				
Instruction	2,485,168	2,731,836	$ 3,091,942	$ (360,106)
Instructional support services	70,841	41,947	140,000	(98,053)
School administration	202,629	205,820	225,598	(19,778)
Operations and maintenance	97,741	109,452	155,900	(46,448)
Student transportation services	-	-	15,500	(15,500)
Total Expenditures	2,856,379	3,089,055	$ 3,628,940	$ (539,885)
Receipts Over (Under) Expenditures	195,561	(71,233)		
Prior year cancelled encumbrance	20	296		
Unencumbered Cash, Beginning	1,556,312	1,751,893		
Unencumbered Cash, Ending	$ 1,751,893	$ 1,680,956		

Unified School District Number 308
Hutchinson, Kansas

SPECIAL PURPOSE FUND

KPERS SPECIAL RETIREMENT CONTRIBUTION FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

		2022		
	2021 Actual	Actual	Budget	Variance Over (Under)
Receipts:				
State aid	$ 4,924,770	$ 5,266,570	$ 6,229,834	$ (963,264)
Expenditures:				
Employee Benefits -				
Instruction	3,496,586	3,739,265	$ 4,423,182	$ (683,917)
Student support services	393,982	421,326	498,387	(77,061)
Instruction support staff	98,495	105,331	124,597	(19,266)
General administration	49,248	52,666	62,298	(9,632)
School administration	344,734	368,660	436,088	(67,428)
Operations and maintenance	344,734	368,660	436,088	(67,428)
Other support services	196,991	210,662	249,194	(38,532)
Total Expenditures	4,924,770	5,266,570	$ 6,229,834	$ (963,264)
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	$ -	$ -		

Unified School District Number 308
Hutchinson, Kansas

SPECIAL PURPOSE FUND

CARL PERKINS FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

	2021 Actual	2022 Actual
Receipts:		
Federal aid	$ 83,849	$ 95,346
Expenditures:		
Instruction	66,163	90,579
Instructional support services	13,494	-
Other support services	4,192	4,767
Total Expenditures	83,849	95,346
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ -

Unified School District Number 308
Hutchinson, Kansas

SPECIAL PURPOSE FUND

CARL PERKINS RESERVE FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

	2021 Actual	2022 Actual
Receipts:		
Federal aid	$ 1,885	$ -
Expenditures:		
Instruction	347	-
Instructional support services	1,538	-
Other support services	-	-
Total Expenditures	1,885	-
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ -

Unified School District Number 308
Hutchinson, Kansas

SPECIAL PURPOSE FUND

CONTINGENCY RESERVE FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended June 30, 2022
((With Comparative Actual Totals for the Prior Year Ended June 30, 2021))

	2021 Actual	2022 Actual
Receipts:		
Transfer from General	$ 450,000	$ -
Expenditures:		
Operations and maintenance	112,936	-
Receipts Over (Under) Expenditures	337,064	-
Unencumbered Cash, Beginning	1,277,042	1,614,106
Prior year cancelled encumbrances	-	76,035
Unencumbered Cash, Ending	$ 1,614,106	$ 1,690,141

Unified School District Number 308
Hutchinson, Kansas

SPECIAL PURPOSE FUND

DAYSCHOOL DEPRECIATION RESERVES FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

	2021 Actual	2022 Actual
Receipts:		
Miscellaneous revenue	$ 6,000	$ 6,000
Expenditures:		
Operations and maintenance	-	-
Receipts Over (Under) Expenditures	6,000	6,000
Unencumbered Cash, Beginning	6,236	12,236
Unencumbered Cash, Ending	$ 12,236	$ 18,236

Unified School District Number 308
Hutchinson, Kansas

SPECIAL PURPOSE FUND

EARLY CHILDHOOD PASSTHROUGH FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

	2021 Actual	2022 Actual
Receipts:		
Federal aid	$ 1,258,010	$ 1,193,645
Expenditures:		
Instruction	206,603	223,384
Student support services	607,536	559,799
Instructional support services	366,489	322,598
Operations and maintenance	41,959	45,281
Other support services	1,044	1,805
Total Expenditures	1,223,631	1,152,867
Receipts Over (Under) Expenditures	34,379	40,778
Prior year cancelled encumbrance	6,710	-
Unencumbered Cash (Deficit), Beginning	(133,980)	(92,891)
Unencumbered Cash (Deficit), Ending	$ (92,891)	$ (52,113)

Unified School District Number 308
Hutchinson, Kansas

SPECIAL PURPOSE FUND

EARLY EDUCATION CENTER DEPRECIATION RESERVES FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

	2021 Actual	2022 Actual
Receipts:		
Miscellaneous revenue	$ 20,000	$ 20,000
Expenditures:		
Operations and maintenance	20,732	-
Receipts Over (Under) Expenditures	(732)	20,000
Unencumbered Cash (Deficit), Beginning	49,658	48,926
Unencumbered Cash (Deficit), Ending	$ 48,926	$ 68,926

Unified School District Number 308
Hutchinson, Kansas

SPECIAL PURPOSE FUND

EMPLOYEE WELLNESS FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

	2021 Actual	2022 Actual
Receipts:		
Miscellaneous revenue	$ -	$ -
Expenditures:		
Community service	-	-
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	336	336
Unencumbered Cash, Ending	$ 336	$ 336

Unified School District Number 308
Hutchinson, Kansas

SPECIAL PURPOSE FUND

HEAD START CHILDCARE FOOD FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

	2021 Actual	2022 Actual
Receipts:		
Federal aid	$ 49,234	$ 2,068
Expenditures:		
Other support services	46,931	20,106
Receipts Over (Under) Expenditures	2,303	(18,038)
Unencumbered Cash, Beginning	22,545	24,848
Unencumbered Cash, Ending	$ 24,848	$ 6,810

Unified School District Number 308
Hutchinson, Kansas

SPECIAL PURPOSE FUND

HEAD START PROGRAM FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

	2021 Actual	2022 Actual
Receipts:		
Federal aid	$ 2,503,108	$ 2,550,239
Expenditures:		
Instruction	1,715,756	1,881,763
Student support services	248,616	135,464
Instructional support services	409,743	274,246
Operations and maintenance	61,252	60,227
Student transportation services	74,964	61,066
Other support services	2,433	8,246
Food service operation	75,156	62,856
Total Expenditures	2,587,920	2,483,868
Receipts Over (Under) Expenditures	(84,812)	66,371
Unencumbered Cash (Deficit), Beginning	(104,292)	(189,104)
Unencumbered Cash (Deficit), Ending	$ (189,104)	$ (122,733)

Unified School District Number 308
Hutchinson, Kansas

SPECIAL PURPOSE FUND

HUTCHINSON HIGH SCHOOL DAY CARE FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

	2021 Actual	2022 Actual
Receipts:		
Fees	$ 179,669	$ 192,095
Gifts and grants	-	69,000
Miscellaneous revenue	34,000	-
Federal aid	17,871	-
Total Receipts	231,540	261,095
Expenditures:		
Food service operations	18,069	-
Community service	210,705	251,511
Total Expenditures	228,774	251,511
Receipts Over (Under) Expenditures	2,766	9,584
Unencumbered Cash, Beginning	7,258	10,024
Unencumbered Cash, Ending	$ 10,024	$ 19,608

Unified School District Number 308
Hutchinson, Kansas

SPECIAL PURPOSE FUND

I.B. PROGRAM FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

	2021 Actual	2022 Actual
Receipts:		
Gifts and grants	$ 400	$ 1,489
Donations	4,045	4,231
Total Receipts	4,445	5,720
Expenditures:		
Instruction	356	9,828
Receipts Over (Under) Expenditures	4,089	(4,108)
Unencumbered Cash, Beginning	737	4,826
Unencumbered Cash, Ending	$ 4,826	$ 718

Unified School District Number 308
Hutchinson, Kansas

SPECIAL PURPOSE FUND

PAT-KPP FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

	2021 Actual	2022 Actual
Receipts:		
Federal grants	$ 60,000	$ 60,000
Expenditures:		
Student support services	60,000	60,000
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ -

Unified School District Number 308
Hutchinson, Kansas

SPECIAL PURPOSE FUND

EEC - CACFP

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

	2021 Actual	2022 Actual
Receipts:		
Federal aid	$ 12,994	$ 20,932
Expenditures:		
Other support services	12,994	20,932
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ -

Unified School District Number 308
Hutchinson, Kansas

SPECIAL PURPOSE FUND

REBATE - KIDS FIRST FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

	2021 Actual	2022 Actual
Receipts:		
Interest on idle funds	$ -	$ -
Expenditures:		
Architect fees	1,200	2,600
Receipts Over (Under) Expenditures	(1,200)	(2,600)
Unencumbered Cash, Beginning	4,065	2,865
Unencumbered Cash, Ending	$ 2,865	$ 265

Unified School District Number 308
Hutchinson, Kansas

SPECIAL PURPOSE FUND

REVOLVING GIFT FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

	2021 Actual	2022 Actual
Receipts:		
Gifts and grants	$ 400,954	$ 391,584
Federal aid	21,447	21,447
Donations	29,840	36,171
Pre-K aid	60,000	60,000
Total Receipts	512,241	509,202
Expenditures:		
Instruction	479,621	438,208
Student support services	60,000	60,000
Instructional support services	992	4,045
Security services	-	738
Other support services	11,546	6,179
Community service	-	2,757
Total Expenditures	552,159	511,927
Receipts Over (Under) Expenditures	(39,918)	(2,725)
Unencumbered Cash, Beginning	219,383	179,465
Unencumbered Cash, Ending	$ 179,465	$ 176,740

Unified School District Number 308
Hutchinson, Kansas

SPECIAL PURPOSE FUND

TASN CO-TEACHING FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

	2021 Actual	2022 Actual
Receipts:		
Reimbursed expenses	$ -	$ 4,500
Expenditures:		
Instructional support services	2,536	3,181
Receipts Over (Under) Expenditures	(2,536)	1,319
Unencumbered Cash, Beginning	10,108	7,572
Unencumbered Cash, Ending	$ 7,572	$ 8,891

Unified School District Number 308
Hutchinson, Kansas

SPECIAL PURPOSE FUND

TEXTBOOK/STUDENT MATERIAL REVOLVING FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

	2021 Actual	2022 Actual
Receipts:		
Fees	$ 155,668	$ 87,793
Transfer from General Fund	-	534,128
Transfer from Supplemental General	-	285,951
Total Receipts	155,668	907,872
Expenditures:		
Instruction	193,835	1,017,155
Instructional support services	3,651	2,467
Other support services	493	-
Total Expenditures	197,979	1,019,622
Receipts Over (Under) Expenditures	(42,311)	(111,750)
Prior year cancelled encumbrances	-	668
Unencumbered Cash, Beginning	1,465,334	1,423,023
Unencumbered Cash, Ending	$ 1,423,023	$ 1,311,941

Unified School District Number 308
Hutchinson, Kansas

SPECIAL PURPOSE FUND

ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

	2021 Actual	2022 Actual
Receipts:		
Federal aid	$ 801,699	$ -
Expenditures:		
Instruction	200,423	-
Student support services	1,800	-
Instructional support services	212,669	-
Operations and maintenance	438,524	-
Total Expenditures	853,416	-
Receipts Over (Under) Expenditures	(51,717)	-
Prior year cancelled encumbrances	-	-
Unencumbered Cash, Beginning	51,717	-
Unencumbered Cash, Ending	$ -	$ -

Unified School District Number 308
Hutchinson, Kansas

SPECIAL PURPOSE FUND

ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF II FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

	2021 Actual	2022 Actual
Receipts:		
Federal aid	$ -	$ 2,803,000
Expenditures:		
Instruction	227,644	2,498,360
Instruction support staff	-	163
Student support services	728	81,246
General administration	3,188	-
School administration	15,578	36,778
Operations and maintenance	13,660	-
Total Expenditures	260,798	2,616,547
Receipts Over (Under) Expenditures	(260,798)	186,453
Unencumbered Cash, Beginning	-	(260,798)
Unencumbered Cash (Deficit), Ending	$ (260,798)	$ (74,345)

Unified School District Number 308
Hutchinson, Kansas

SPECIAL PURPOSE FUND

CORONAVIRUS RELIEF - SPARK FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

	2021 Actual	2022 Actual
Receipts:		
Federal aid	$ 2,854,234	$ -
Expenditures:		
Instruction	511,274	-
Student support services	246,873	-
Instructional support services	1,679,096	-
Central Services	19,121	-
Operations and maintenance	168,771	-
Technology	5,654	-
Food service operation	180,600	-
Repair and remodel	42,845	-
Total Expenditures	2,854,234	-
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ -

Unified School District Number 308
Hutchinson, Kansas

SPECIAL PURPOSE FUND

CORONAVIRUS RELIEF - BROADBAND GRANT FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

	2021 Actual	2022 Actual
Receipts:		
Federal aid	$ 1,262,000	$ -
Expenditures:		
Instruction	882,447	19,537
Receipts Over (Under) Expenditures	379,553	(19,537)
Unencumbered Cash, Beginning	-	379,553
Unencumbered Cash, Ending	$ 379,553	$ 360,016

Unified School District Number 308
Hutchinson, Kansas

SPECIAL PURPOSE FUND

TITLE I FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

	2021 Actual	2022 Actual
Receipts:		
Federal grant	$ 1,249,097	$ 1,236,601
Expenditures:		
Instruction	1,222,068	1,189,751
Student support services	3,605	7,166
Instructional support services	-	22,342
General administration	23,424	10,705
Other support services	-	6,637
Total Expenditures	1,249,097	1,236,601
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ -

Unified School District Number 308
Hutchinson, Kansas

SPECIAL PURPOSE FUND

TITLE II-A FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

	2021 Actual	2022 Actual
Receipts:		
Federal aid	$ 165,759	$ 184,674
Expenditures:		
Instruction	165,759	161,444
Instructional support services	-	23,230
Total Expenditures	165,759	184,674
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ -

Unified School District Number 308
Hutchinson, Kansas

SPECIAL PURPOSE FUND

TITLE III FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

	2021 Actual	2022 Actual
Receipts:		
Federal grant	$ 15,756	$ 15,157
Expenditures:		
Instruction	15,756	15,157
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ -

Unified School District Number 308
Hutchinson, Kansas

SPECIAL PURPOSE FUND

TITLE IV FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

	2021 Actual	2022 Actual
Receipts:		
Federal grant	$ 66,915	$ 63,456
Expenditures:		
Instruction	64,298	59,649
Instructional support services	2,617	3,807
Total Expenditures	66,915	63,456
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ -

Unified School District Number 308
Hutchinson, Kansas

BOND AND INTEREST FUND

BOND AND INTEREST FUND

SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

		2022		
	2021 Actual	Actual	2022 Budget	Variance 2022 (Under)
Receipts:				
Taxes and Shared Revenue -				
Ad valorem property	$ 2,624,254	$ 2,488,527	$ 2,386,006	$ 102,521
Delinquent tax	177,137	152,809	68,692	84,117
Motor vehicle tax	402,167	349,742	337,427	12,315
Recreational vehicle tax	3,894	3,853	3,005	848
Commercial vehicle tax	13,525	13,555	12,365	1,190
In lieu tax	6,482	11,809	12,162	(353)
State aid	4,002,794	6,292,446	6,220,845	71,601
Total Receipts	7,230,253	9,312,741	$ 9,040,502	$ 272,239
Expenditures:				
Interest	1,791,369	1,565,595	$ 1,565,595	$ -
Principal	5,110,000	9,160,000	9,160,000	-
Total Expenditures	6,901,369	10,725,595	$ 10,725,595	$ -
Receipts Over (Under) Expenditures	328,884	(1,412,854)		
Unencumbered Cash, Beginning	7,206,285	7,535,169		
Unencumbered Cash, Ending	$ 7,535,169	$ 6,122,315		

Unified School District Number 308
Hutchinson, Kansas

AGENCY FUNDS

SCHEDULE OF RECEIPTS AND DISBURSEMENTS
Regulatory Basis
For the Year Ended June 30, 2022

	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Student Organizations:				
Graber Elementary -				
Super Sixth	$ 836	$ 256	$ 713	$ 379
Morgan Elementary -				
Student Council	1,515	-	-	1,515
HMS 7 -				
Agenda Planning	328	-	-	328
Drill Team	82	-	-	82
Football Fund Raiser	500	-	500	-
Music Festival	-	236	236	-
Project Reach Books	1,584	-	-	1,584
Physical Education	21	-	-	21
Student Council	1,809	1,837	2,163	1,483
Vocal	1,225	2,989	3,118	1,096
Volleyball	2	-	-	2
Wrestling	17	-	-	17
HMS 8 -				
Stuco	2,297	7,351	6,799	2,849
School Community	160	-	-	160
High School -				
3D Cement Sculpture	232	-	49	183
Christians on Campus	328	-	-	328
Senior Class	684	7,553	7,002	1,235
Junior Class	985	1,830	2,323	492
Sophomore Class	621	702	1,113	210
Freshman Class	258	210	468	-
GSA	305	-	-	305
Hispanics In Progress	39	-	-	39
Key Club	1,165	-	-	1,165
Orchestra	2,602	1,812	1,774	2,640
Pads for Pupils	169	1,971	647	1,493
Poetry	140	-	-	140
Sign Language	1,104	588	719	973
Spanish Club	99	-	-	99
Student Council	344	7,104	2,670	4,778
Tri-M Music Honor Society	159	-	-	159
Vocal	2,536	3,659	1,634	4,561

Unified School District Number 308
Hutchinson, Kansas

AGENCY FUNDS

SCHEDULE OF RECEIPTS AND DISBURSEMENTS
Regulatory Basis
For the Year Ended June 30, 2022

	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Student Organizations (cont.):				
CTEA -				
Auto Body Club	$ 7,514	$ 11,317	$ 10,765	$ 8,066
Auto Mechanics Club	600	28,936	28,280	1,256
BPA Football Concessions	5,321	43,124	38,550	9,895
Broadcasting Club	2,067	-	-	2,067
Business Professionals Club	4,435	1,021	3,050	2,406
Building Trade VICA Club	3,292	15	472	2,835
FCCLA Club	9,733	177	263	9,647
Health Occupations Students	10	-	-	10
Machine Shop Club	1,933	153	238	1,848
Other Skills Club	46	2,020	2,015	51
Skills Medical Science	505	-	144	361
DECA Enterprises	6,335	107,840	82,584	31,591
Salt Hawk Engineering	2,232	-	-	2,232
Salt Hawk Store	-	25,783	16,713	9,070
Teens as Parents	-	170	-	170
Welding Club	596	470	768	298
Total Student Organization Funds	65,080	259,124	215,770	110,119
Sales Tax Funds:				
Allen Elementary	1	27	10	18
Graber Elementary	7	15	12	10
Lincoln Elementary	1	9	2	8
Morgan Elementary	-	18	18	-
Wiley Elementary	13	365	13	365
HMS 7	-	2,074	2,074	-
HMS 8	-	920	920	-
High School	166	23,827	23,963	30
CTEA	131	3,791	3,773	149
Total Sales Tax Funds	212	31,046	30,785	580
Other Agency Funds:				
Health Care Reserve Fund	3,940,355	5,393,940	5,673,650	3,660,646
Total Other Agency Funds	4,821,225	5,393,940	5,673,650	3,660,646
Total Agency Funds	$ 4,886,517	$ 5,684,110	$ 5,920,205	$ 3,771,345

Unified School District Number 308
Hutchinson, Kansas

DISTRICT ACTIVITY FUNDS

SCHEDULE OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH
Regulatory Basis
For the Year Ended June 30, 2022

	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Gate Receipts:						
Athletics - High School -						
Athletic Administration	$ 40,114	$ 154,648	$ 121,519	$ 73,243	$ -	$ 73,243
Football	448	87,332	77,001	10,779	-	10,779
Cross County	3,386	2,408	3,273	2,521	-	2,521
Girls Tennis	32	-	-	32	-	32
Volleyball	2,833	11,631	9,596	4,868	-	4,868
Girls Golf	4,852	216	313	4,755	-	4,755
Boys Soccer	602	843	1,145	300	-	300
Boys Basketball	8,527	27,084	27,317	8,294	-	8,294
Girls Basketball	8,784	14,690	14,692	8,782	-	8,782
Wrestling	7,703	10,014	8,115	9,602	-	9,602
Boys Swimming	168	543	-	711	-	711
Girls Swimming	1,041	621	516	1,146	-	1,146
Track	2,980	11,410	8,743	5,647	-	5,647
Boys Tennis	166	-	-	166	-	166
Boys Golf	5,680	323	30	5,973	-	5,973
Baseball	9,768	3,610	2,803	10,575	-	10,575
Softball	1,948	11,518	12,783	683	-	683
Girls Soccer	535	4,651	2,737	2,449	-	2,449
Bowling	884	2,478	2,102	1,260	-	1,260
Drill Team	3,761	15,689	9,667	9,783	-	9,783
Cheerleaders	15,088	36,767	41,015	10,840	-	10,840
Total Gate Receipts	119,300	396,476	343,367	172,409	-	172,409
School Projects:						
Allen Elementary -						
Student Enrichment	2,689	3,059	2,186	3,562	-	3,562
Pictures	8,705	311	138	8,878	-	8,878
Library	1,695	4,698	4,698	1,695	-	1,695
Faris Elementary -						
Student Enrichment	8,704	2,191	4,384	6,511	-	6,511
Library	87	58	58	87	-	87
Graber Elementary -						
Graber Community	31	-	-	31	-	31
Library	687	913	175	1,425	-	1,425
Outdoor Classroom	25	-	-	25	-	25
Student Enrichment	38	-	-	38	-	38
Lincoln Elementary -						
Student Enrichment	5,865	1,000	1,023	5,842	-	5,842
Library Book Fair	-	1,149	1,148	1	-	1
Robert Glover	393	-	-	393	-	393
McCandless Elementary -						
Picture Money	4,365	-	-	4,365	-	4,365
Paper/Pencil	74	-	-	74	-	74
Student Enrichment	2,215	-	-	2,215	-	2,215
School uniforms	-	6,668	-	6,668	-	6,668

Unified School District Number 308
Hutchinson, Kansas

DISTRICT ACTIVITY FUNDS

SCHEDULE OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH
Regulatory Basis
For the Year Ended June 30, 2022

	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
School Projects (cont.):						
Morgan Elementary -						
Student Enrichment	$ 23,850	$ 2,798	$ 3,043	$ 23,605	$ -	$ 23,605
Outdoor Classroom	-	22,542	166	22,376	-	22,376
Pencil/Paper	2,623	-	-	2,623	-	2,623
Wiley Elementary -						
Paper/Pencils	197	-	-	197	-	197
Student Enrichment	8,252	11,185	9,649	9,788	-	9,788
Sweet Treats	-	4,252	2,138	2,114	-	2,114
HMS 7 -						
Athletic Fund Raisers	15,105	26,642	26,664	15,083	-	15,083
Student Enrichment	16,286	6,321	5,605	17,002	-	17,002
Student Interact	500	-	462	38	-	38
Yearbook	1,058	3,654	3,449	1,263	-	1,263
HMS 8 -						
Advisor Base	15	-	-	15	-	15
Aerobics	72	-	-	72	-	72
OCR Club	226	442	90	578	-	578
Band	17	-	-	17	-	17
Pencil Paper Store	218	-	-	218	-	218
Cheerleaders	418	-	(30)	448	-	448
Vocal	60	-	-	60	-	60
Drama Theater	1	-	-	1	-	1
Drill Team	297	2,073	2,293	77	-	77
Student Enrichment	14,491	10,943	12,774	12,660	-	12,660
Crime Stoppers	100	-	-	100	-	100
Library Fund	264	39	39	264	-	264
Weights	2,742	-	585	2,157	-	2,157
Orchestra	449	-	-	449	-	449
Concessions	639	300	360	579	-	579
Sro	106	-	-	106	-	106
Success Class	44			44	-	44
Yearbook	88	2,279	2,367	-	-	-
High School -						
Yearbook	18,204	10,318	8,833	19,689	-	19,689
Bird Feeder	13,176	6,007	11,852	7,331	-	7,331
Pep Club	2,127	1,750	1,350	2,527	-	2,527
Crime Stoppers	361	-	29	332	-	332
Debate Nationals	3,170	4,867	3,551	4,486	-	4,486
Drama	2,747	11,303	11,418	2,632	-	2,632
Earth Science Club	16	-	-	16	-	16
H-Club	6	-	-	6	-	6
Student Enrichment	8,393	11,262	9,282	10,373	-	10,373
IB Community Service Fundraiser	382	4,635	4,268	749	-	749
I.D. Replacement	1,768	178	866	1,080	-	1,080
Gifted Club	39	-	-	39	-	39

Unified School District Number 308
Hutchinson, Kansas

DISTRICT ACTIVITY FUNDS

SCHEDULE OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH
Regulatory Basis
For the Year Ended June 30, 2022

	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
School Projects (cont.):						
High School (cont.)-						
Kopke Fund	$ 1,470	$ -	$ -	$ 1,470	$ -	$ 1,470
Memorials	75	-	-	75	-	75
Band	5,757	27,145	14,368	18,534	-	18,534
Musical	1,246	3,902	3,577	1,571	-	1,571
National Art Honor Society	274	-	-	274	-	274
National Honor Society	2,644	(292)	83	2,269	-	2,269
News Hawk Paper	5,331	481	1,375	4,437	-	4,437
Nurses	21	-	-	21	-	21
Other Health Impaired	23	-	-	23	-	23
Past class dues	2,239	1,770	1,235	2,774	-	2,774
Concessions	7	-	-	7	-	7
Scholars Bowl	847	667	1,134	380	-	380
Senior Leaders	2,381	3,113	2,773	2,721	-	2,721
Sports Events	500	-	-	500	-	500
Student Interact	701	12	300	413	-	413
Test Fees	1,177	736	948	965	-	965
CTEA -						
Student Enrichment	13,787	3,241	3,118	13,910	-	13,910
Total School Projects	212,560	204,612	163,824	253,348	-	253,348
Total District Activity Funds	$ 331,860	$ 601,088	$ 507,191	$ 425,757	$ -	$ 425,757

SINGLE AUDIT SECTION

LOYD GROUP, LLC

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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 308
Hutchinson, KS 67501

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, and the Kansas Municipal Audit and Accounting Guide, the financial statement of Unified School District Number 308, Kansas, (District) as of and for the year ended June 30, 2022, and the related notes to the financial statement which collectively comprise the District's basic financial statement, and have issued our report thereon dated October 7, 2022.

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 may exist that have not been identified.

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.*

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 entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Loyd Group, LLC

Loyd Group, LLC
Galva, KS
October 7, 2022

LOYD GROUP, LLC

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Galva, KS 67443
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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

Board of Education
Unified School District 308
Hutchinson, Kansas 67501

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Unified School District Number 308's (the District) compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on each of the District's major federal programs for the year ended June 30, 2022. 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 types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2022.

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;* 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* 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 Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the District's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and

therefore is not a guarantee that an audit conducted in accordance with GAAS, *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, *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.

Report on Internal Control Over Compliance

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

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

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

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

Loyd Group, LLC

Loyd Group, LLC
Galva, KS
October 7, 2022

Unified School District Number 308
Hutchinson, Kansas

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2022

Federal Grantor/ Pass Through Grantor/ Program Title	Federal Assistance Listing	Grant Number	Disbursements/ Expenditures
U.S. Department of Education			
Passed Through State Department of Education			
Special Education Cluster (IDEA)			
Special Education - IDEA Part B - Discretionary	84.027	DO308	$ 42,846
Special Education - VIB - Part B	84.027	DO308	1,104,863
Special Education - IDEA Preschool	84.173	DO308	65,836
Total Special Education Cluster (IDEA)			1,213,545
COVID-19 Elementary and Secondary School Emergency Relief Fund	84.425D	DO308	2,702,047
Title I Part A Basic Grants to LEAs	84.010	DO308	1,113,112
Title I - Delinquent	84.010	DO308	123,489
English Language Acquisition, State Formula Grant Program	84.365	DO308	15,157
Supporting Effective Instruction	84.367	DO308	184,674
Student Support And Academic Enrichment	84.424	DO308	63,456
Career and Technical Education - Carl Perkins Vocational Education	84.048	FY22D0308	95,346
TOTAL U.S. DEPARTMENT OF EDUCATION			5,510,826
U.S. Department of Health and Human Services			
Head Start FY21	93.600	07CH010971-03-01	3,636,735
Passed Through State Department of Education			
TANF - Early Learning Kansans	93.558	DO308	60,000
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			3,696,735
U.S. Department of Agriculture			
Passed Through State Department of Education			
Child Nutrition Cluster			
School Breakfast Program	10.553	DO308	673,251
National School Lunch Program	10.555	DO308	1,727,379
Summer Food Service Program for Children	10.559	DO308	350,084
Total Child Nutrition Cluster			2,750,714
Child and Adult Care Food Program	10.558	DO308	59,174
Fresh Fruit and Vegetable	10.582	DO308	127,045
Emergency Good Assistance Program	10.649	DO308	3,063
TOTAL U.S. DEPARTMENT OF AGRICULTURE			2,939,996
U.S. Department of the Treasury			
Passed Through State Department of Commerce			
Coronavirus Relief - Broadband	21.019	DO308	19,537
TOTAL U.S. DEPARTMENT OF THE TREASURY			19,537
TOTAL SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS			$ 12,167,094

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Note 1 - Basis of Presentation

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal grant activity of Unified School District Number 308, Hutchinson Kansas (the District), under programs of the federal government for the year ended June 30, 2022. The information in the Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the District, it is not intended to and does not present the financial position, changes in net position, or cash flows of the District. The Schedule is presented using a regulatory basis of accounting prescribed by the Kansas Municipal Audit and Accounting Guide (as described in Note 1 to the financial statement), which is the same basis of accounting as the financial statement accompanying this schedule.

Note 2 - Summary of Significant Accounting Policies

(1) Expenditures reported on the Schedule are reported on the regulatory basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

(2) The District has not elected to use the 10 percent *de minimis* indirect cost rate as allowed under the Uniform Guidance.

Note 3 - Funds Expended

Funds where Federal expenditures were receipted and expended:

Food Service Fund	$	2,771,913
Head Start Childcare Food Fund		20,106
Carl Perkins Fund		95,346
Head Start Program Fund		2,483,868
Early Childhood Passthrough Fund		1,152,867
Title I Fund		1,236,601
PAT-KPP Fund		60,000
Title IIA Fund		184,674
Title III Fund		15,157
Title IV Fund		63,456
Elementary and Secondary School Emergency Relief II Fund		2,616,547
Coronavirus Relief - Broadband Fund		19,537
Early Education Center - CACFP Fund		20,932
Revolving Gift Fund		127,045
Special Education Fund		1,299,045
Total	$	12,167,094

Unified School District Number 308
Hutchinson, Kansas

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended June 30, 2022

Section 1 – Summary of Auditor's Results

Financial Statements

1. Type of auditor's opinion issued on whether the financial statements audited were prepared in accordance with GAAP:	Adverse
2. Internal control over financial reporting:	
a. Material weaknesses identified?	No
b. Significant deficiencies identified?	None Reported
3. Noncompliance material to the financial statements noted?	No

Federal Awards

1. Internal control over major programs:	
a. Material weaknesses identified?	No
b. Significant deficiencies identified?	None Reported
2. Type of auditor's report issued on compliance for major programs:	Unmodified
3. Any audit findings disclosed that are required to be reported in accordance with 2 CFR Section 200.516(a)?	No

4. Identification of major programs:

Name of Federal Program or Cluster	CFDA Number
Child Nutrition Cluster:	
School Breakfast Program	10.553
National School Lunch Program	10.555
Summer Food Service Program for Children	10.559
Elementary and Secondary School Emergency Relief	84.425D

5. Dollar threshold used to distinguish between Type A and Type B programs:	$750,000
6. Auditee qualified as a low-risk auditee?	No

Section 2 – Findings – Financial Statement Audit

There were no reportable findings.

Section 3 – Findings and Questioned Costs – Major Federal Award Programs

U.S. DEPARTMENT OF AGRICULTURE

Child Nutrition Cluster – CFDA Number 10.553, 10.555 and 10.559

There were no reportable findings.

U.S. DEPARTMENT OF EDUCATION

Elementary and Secondary School Emergency Relief – CFDA 84.425D

There were no reportable findings.