UNIFIED SCHOOL DISTRICT NO. 335

Holton, Kansas

FINANCIAL STATEMENT

WITH REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION

and

INDEPENDENT AUDITOR'S REPORT

June 30, 2022

VARNEY & ASSOCIATES, CPAs, LLC
Manhattan, Kansas

USD 335 - NORTH JACKSON
Holton, Kansas
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VARNEY
& ASSOCIATES, CPAs, LLC

November 29, 2022

Board of Education
Unified School District No. 335
Holton, Kansas

Independent Auditor's Report

Adverse and Unmodified Opinions
We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Unified School District No. 335 (the District), 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 they year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* (KMAAG) described in Note 1.

Basis for Adverse and Unmodified Opinions
We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and KMAAG. 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 audits. 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 the Adverse Opinion on U.S. Generally Accepted Accounting Principles
As discussed in Note 1 of the financial statement, the financial statement is prepared by the District on the basis of the financial reporting provisions of the KMAAG, which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Responsibilities of Management for the Financial Statement
Management is responsible for the preparation and fair presentation of the financial statement in accordance with KMAAG as described in Note 1; this includes determining 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.

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Auditor's Responsibilities for the Audit of the Financial Statement

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

In performing an audit in accordance with GAAS, we:

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

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

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the 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 expenditures-agency funds (Schedules 1, 2, 3 and 4 as listed in the table of contents) are presented for purposes of additional analysis and are not required part of the basic financial statement; however, are required to be presented under the provisions of the KMAAG. 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.

Varney & Associates, CPAs, LLC

Certified Public Accountants
Manhattan, Kansas

USD 335 - NORTH JACKSON
Holton, 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	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
GOVERNMENTAL TYPE FUNDS							
General Funds							
General	$ -	$ -	$ 3,427,987	$ 3,427,987	$ -	$ 328,536	$ 328,536
Supplemental General	50,100	-	1,052,227	1,046,247	56,080	85,003	141,083
Special Purpose Funds							
Budgeted							
At-Risk (K-12)	333,303	-	367,264	368,413	332,154	188	332,342
Preschool-Aged At-Risk	3,000		1,815	4,815	-	-	-
Capital Outlay	685,899	-	228,051	157,550	756,400	137,124	893,524
Driver Training	17,812	-	4,238	5,450	16,600	512	17,112
Food Service	70,000	-	326,783	305,118	91,665	936	92,601
Professional Development	34,902	-	17,060	26,962	25,000	9,075	34,075
Special Education	300,000	-	299,380	462,158	137,222	175,376	312,598
Career & Postsecondary Education	230,411	-	83,748	201,222	112,937	5,233	118,170
Gifts and Grants	8,067	-	31,360	14,068	25,359	385	25,744
KPERS Special Retirement Contributio	-	-	370,466	370,466	-	-	-
Non-Budgeted							
Carl Perkins Fund	-	-	4,832	4,832	-	-	-
Contingency Reserve	280,000	-	-	-	280,000	-	280,000
Drug Free Schools	-	-	12,765	12,765	-	4,405	4,405
Textbook Rental	22,195	-	6,915	25,794	3,316	11,835	15,151
Title I - Low Income	-	-	57,550	57,550	-	-	-
Title II-D	1,860	-	-	-	1,860	-	1,860
Title II-A Improve Teacher Quality	-	-	10,312	10,312	-	11,042	11,042
SPARKS	40	-	-	40	-	-	-
Scholarship (Dupree)	-	-	500	500	-	-	-
Native American Grant	-	-	8,333	8,333	-	2,239	2,239
Honor Flight	5,294	-	-	-	5,294	-	5,294
District activity funds	17,886	-	78,887	80,107	16,666	-	16,666

(Continued)

STATEMENT 1

The accompanying notes are an integral part of this financial statement.

See Independent Auditor's Report.

USD 335 - NORTH JACKSON
Holton, Kansas
SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH (CONTINUED)
Regulatory Basis
For the Year Ended June 30, 2022

	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
GOVERNMENTAL TYPE FUNDS (CONTINUED)							
Bond and Interest Fund	$ 996,908	$ -	$ 342,084	$ 238,640	$ 1,100,352	$ -	$ 1,100,352
Total Reporting Entity (Excluding Agency Funds)	$ 3,057,677	$ -	$ 6,732,557	$ 6,829,329	$ 2,960,905	$ 771,889	$ 3,732,794

Composition of Cash	
Checking and Savings Accounts	$ 3,800,501
Less: Agency funds per Schedule 3	(67,707)
Total Reporting Entity (Excluding Agency Funds)	$ 3,732,794

STATEMENT 1 (CONTINUED)

The accompanying notes are an integral part of this financial statement.
See Independent Auditor's Report.

USD 335 - NORTH JACKSON
Holton, Kansas
NOTES TO FINANCIAL STATEMENT
June 30, 2022

Note 1: Summary of Significant Accounting Policies

Municipal Financial Reporting Entity

USD 355 - Jackson Heights (the District), is a municipal corporation governed by an elected seven member Board. The District as an entity has been defined to include, on a combined basis, (a) the District (b) organizations for which the District is financially accountable, and (c) other organizations for which the nature and significance of their relationship with the District are such that exclusion would cause the reporting entity's financial statement to be misleading or incomplete. There are currently no organizations which meet the foregoing criteria for being combined in the District's report.

Fund Descriptions

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

The following types of funds comprise the financial activities of the District:

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

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

Bond and Interest Fund - Used to account for the accumulation of resources, including tax levies, transfer's from other funds and payment of general long-term debt.

Agency Fund -- used to report assets held by the District in a purely custodial capacity.

Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United State 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 of application of generally accepted accounting principles and allowing the District to use the regulatory basis of accounting.

Reimbursed Expenses

Expenditures in the amount of $50,470 are classified as reimbursed expenses in the General Fund. The purpose of these expenditures is payment for goods and services in which fees are collected and such expenditures are exempt from the budget law under K.S.A. 79-2934.

Reimbursed expenses are defined as repayments of amounts remitted on behalf of another party. All reimbursed expenses shown in the financial statement meet the following criteria: 1) the related disbursement was made in the current year on behalf of the payee, 2) the item paid for was directly identifiable as having been used by or provided to the payee, and 3) the amount of the reimbursed expense was directly tied to the amount of the original cash disbursement.

Note 1: Summary of Significant Accounting Policies (Continued)

Inventories and Prepaid Expenses

Inventories and prepaid expenses which benefit future periods are recorded as expenditures.

Use of Estimates

The preparation of a financial statement on a prescribed basis of accounting that demonstrates compliance with the cash basis and budget laws of the State of Kansas requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statement and reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Note 2: Budgetary Information

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

1. Preparation of the budget for the succeeding twelve month period on or before August 1st of each year.
2. Publication in a local newspaper of the proposed budget and notice of public hearing on the budget.
3. Public hearing at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25th.

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

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication, the hearing may be held and the governing body may amend the budget at that time.

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

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which revenues 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 budget expenditure authority lapses at year end.

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

Carl Perkins Grant	Title I	Native American Grant
Contingency Reserve	Title II-A	Honor Flight
Drug Free Schools	Title II-D	SPARKS
Textbook Rental		

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

Note 3: Deposits and Investments

K.S.A. 9-1401 established 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 or depository risk.

K.S.A. 12-1675 limits the District's investment of idle funds to time deposits, open accounts, and certificates of deposit with 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 its investment choices.

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

Custodial credit risk -- deposits. Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. K.S.A. 9-1402 and 9-1405 require the District's deposits in a financial institution be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. There were no designated "peak periods" during the year. All bank deposits were legally secured at June 30, 2022.

At June 30, 2022, the carrying amount of the District's cash and certificates was $3,800,501. The bank balance was $3,973,163. The bank balance was held by one bank resulting in a concentration of deposit risk. The difference between carrying amount and bank balance is outstanding checks and deposits. Of the bank balance, $500,000 was secured by FDIC insurance and the remaining $3,473,163 was collateralized by bank pledged securities with a fair market value of $4,012,720.

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

Note 4: Pension Plans

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.

Note 4: Pension Plans (Continued)

Defined Benefit Pension Plan (Continued)

State law provides that the employer contribution rates for KPERS 1, KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate and the statutory contribution rate (not including the 1% contribution rate for the Death and Disability Program) was 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% 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.

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 retired District employees. The District is responsible for the employer's portion of the cost for retired District employees. The District received and remitted amounts equal to the statutory contribution rate, which totaled $370,466 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 $2,876,612. 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 the financial statement. The complete actuarial valuation report including all actuarial assumptions and methods, and the report on the allocation of the KPERS collective net pension liability to all participating employers are publicly available on the website at www.kpers.org or can be obtained as described above.

Note 5: Risk Management

The District is exposed to various risks of loss related to limited torts; theft of, damage to and destruction of assets; errors and omissions and natural disasters for which the District carries commercial insurance. There have been no significant reductions in coverage from prior years and settlements have not exceeded coverage in the past three years.

Note 6: Stewardship, Compliance and Accountability

We noted no violations of Kansas Statutes for the period under audit.

Note 7: Compensated Absences

Teachers and administrative personnel accrue 12 days sick and personal leave per year. They are allowed to accumulate up to 48 days of unused leave time. Once the maximum accumulation is reached, any unused excess is paid annually. Should the covered personnel remain a District employee for 10 years or more, they are compensated for any carryover of unused leave with a maximum of 48 days. Noncertified personnel accrue 12 days of sick and 12 days of vacation leave per year. They are allowed to accumulate up to 72 days of unused sick time. Vacation is to be taken during the contract year with any carryover to be approved by the superintendent or principal. The District has not computed or recorded this liability.

Note 8: Contingency

The District receives federal and state grants for specific purposes that are subject to review and audit by federal and state agencies. Such audits could result in a request for reimbursement by federal and state agencies for expenditures disallowed under the terms and conditions of the appropriate agency. In the opinion of the District's management, such disallowances, if any, will not be significant to the District's financial statement.

Note 9: 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. There is no cost to the District under this program.

Note 10: Interfund Transfers

The District made the following operating transfers during the year. The transfers were approved by the Board of Education.

Fund From	Fund To	Statutory Authority	Amount
General	Special Education	K.S.A. 72-6478	$ 154,827
General	In Service	K.S.A. 72-6478	17,060
General	At-Risk Fund (K-12)	K.S.A. 72-6478	280,007
General	Vocational Education	K.S.A. 72-6478	35,071
Supplemental	Special Education Fund	K.S.A. 72-6478	131,744
Supplemental	Career and Postsecondary	K.S.A. 72-6478	48,677
Supplemental	At-Risk Fund (K-12)	K.S.A. 72-6478	87,257
	Total Transfers		$ 754,643

Note 11: In Substance Receipt in Transit

The District received $187,599 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.

Note 12: Subsequent Events

The District evaluated subsequent events through November 29, 2022, the date the financial statement is available to be issued.

Note 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 2021.

As a result of the COVID-19 outbreak, numerous federal and state grants have been made available to the District to assist with the risks and help offset incurred costs of the District.

Note 15: Long-Term Debt

Changes in long-term liabilities for the District for the year were as follows:

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Beginning of Year	Additions	Reductions/ Payments	End of Year	Interest Paid
General Obligation Bonds									
Series 2016 Refunding	2.40%	3/1/2017	$ 2,155,000	9/1/2028	$ 1,710,000	$ -	$ 200,000	$ 1,510,000	$ 38,640
2008 Refunding Energy Lease	1.20-2.50%	3/1/2017	1,470,000	9/1/2027	960,000	-	130,000	830,000	18,220
Total Long-Term Debt					$ 2,670,000	$ -	$ 330,000	$ 2,340,000	$ 56,860

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

	2023	2024	2025	2026	2027	2028-2032	Total
Principal							
Series 2016 Refunding	$ 200,000	$ 205,000	$ 210,000	$ 215,000	$ 220,000	$ 460,000	$ 1,510,000
2008 Refunding Energy Lease	130,000	130,000	140,000	140,000	145,000	145,000	830,000
Interest							
Series 2016 Refunding	33,840	28,980	24,000	18,900	13,680	11,160	$ 130,560
2008 Refunding Energy Lease	16,075	13,800	11,265	8,430	5,293	1,813	56,676
	$ 379,915	$ 379,915	$ 385,265	$ 385,265	$ 382,330	$ 617,973	$ 2,527,236

REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION

SCHEDULE 1

USD 335 - NORTH JACKSON
Holton, Kansas
SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
For the Year Ended June 30, 2022

Funds	Certified Budget	Adjustment to Comply with Legal Max	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance - Over (Under)
Governmental Type Funds						
General Funds						
General	$ 3,375,143	$ 2,374	$ 50,470	$ 3,427,987	$ 3,427,987	$ -
Supplemental General	1,046,247	-	-	1,046,247	1,046,247	-
Special Purpose Funds						
At-Risk (Preschool-Aged)	10,302	-	-	10,302	4,815	(5,487)
At-Risk (K-12)	719,919	-	-	719,919	368,413	(351,506)
Capital Outlay	871,223	-	-	871,223	157,550	(713,673)
Driver Training	25,812	-	-	25,812	5,450	(20,362)
Food Service	411,029	-	-	411,029	305,118	(105,911)
Professional Development	39,903	-	-	39,903	26,962	(12,941)
Special Education	903,000	-	-	903,000	462,158	(440,842)
Career & Post Secondary Ed	310,411	-	-	310,411	201,222	(109,189)
Gifts & Grants	58,910	-	-	58,910	14,068	(44,842)
KPERS Special Retirement Contribution	431,450	-	-	431,450	370,466	(60,984)
Bond and Interest	237,820	-	-	237,820	238,640	820
Total of all Funds	$ 8,441,169	$ 2,374	$ 50,470	$ 8,494,013	$ 6,629,096	$ (1,864,917)

USD 335 - NORTH JACKSON
Holton, Kansas
GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2022

	Actual	Budget	Variance - Over (Under)
CASH RECEIPTS			
Local Sources			
Reimbursed expenditures	$ 50,470	$ -	$ 50,470
State Sources			
General state aid	3,377,517	3,375,143	2,374
Total Cash Receipts	$ 3,427,987	$ 3,375,143	$ 52,844
EXPENDITURES			
Instruction	$ 1,528,191	$ 1,752,183	$ (223,992)
Student support services	59,589	44,050	15,539
Instructional support staff	15,309	16,000	(691)
General administration	165,220	134,710	30,510
School administration	258,426	352,000	(93,574)
Central services	96,469	-	96,469
Operations and maintenance	487,850	352,200	135,650
Student transportation	329,968	153,000	176,968
Transfers to other funds	486,965	571,000	(84,035)
Adjustment to comply with legal maximum	-	2,374	(2,374)
Legal general fund budget and expenditures	$ 3,427,987	$ 3,377,517	$ 50,470
Adjustments for qualifying budget credits	-	50,470	(50,470)
Total Expenditures	$ 3,427,987	$ 3,427,987	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ -		
UNENCUMBERED CASH - BEGINNING	-		
UNENCUMBERED CASH - ENDING	$ -		

USD 335 - NORTH JACKSON
Holton, Kansas
SUPPLEMENTAL GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2022

	Actual	Budget	Variance - Over (Under)
CASH RECEIPTS			
Local Sources			
Ad valorem taxes	$ 502,839	$ 510,670	$ (7,831)
Delinquent taxes	3,390	5,549	(2,159)
County Sources			
Motor vehicle taxes	47,755	44,861	2,894
Recreational vehicle taxes	962	796	166
State Sources			
Supplemental state aid	497,281	497,281	-
Total Cash Receipts	$ 1,052,227	$ 1,059,157	$ (6,930)
EXPENDITURES			
Instruction	$ 536,065	$ 161,876	$ 374,189
Instructional Supp. Staff	4,343	20,000	(15,657)
General administration	1,024	9,130	(8,106)
School administration	20,655	30,000	(9,345)
Operations and maintenance	216,482	246,623	(30,141)
Transfers to other funds	267,678	578,618	(310,940)
Total Expenditures	$ 1,046,247	$ 1,046,247	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ 5,980		
UNENCUMBERED CASH - BEGINNING	50,100		
UNENCUMBERED CASH - ENDING	$ 56,080		

USD 335 - NORTH JACKSON
Holton, Kansas
AT RISK (K-12) FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2022

	Actual	Budget	Variance - Over (Under)
CASH RECEIPTS			
Other Sources			
Transfers from other funds	$ 367,264	$ 386,618	$ (19,354)
EXPENDITURES			
Instruction	$ 368,413	$ 719,919	$ (351,506)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (1,149)		
UNENCUMBERED CASH - BEGINNING	333,303		
UNENCUMBERED CASH - ENDING	$ 332,154		

USD 335 - NORTH JACKSON
Holton, Kansas
PRESCHOOL-AGED AT-RISK FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2022

	Actual	Budget	Variance - Over (Under)
CASH RECEIPTS			
Local Sources			
Miscellaneous	$ 1,815	$ 7,302	$ (5,487)
Other Sources			
Transfers from other funds	-	10,302	(10,302)
Total Receipts	$ 1,815	$ 17,604	$ (15,789)
EXPENDITURES			
Instruction	$ 4,815	$ 10,302	$ (5,487)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (3,000)		
UNENCUMBERED CASH - BEGINNING	3,000		
UNENCUMBERED CASH - ENDING	$ -		

USD 335 - NORTH JACKSON
Holton, Kansas
CAPITAL OUTLAY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2022

	Actual	Budget	Variance - Over (Under)
CASH RECEIPTS			
Local Sources			
Ad valorem taxes	$ 127,825	$ 127,182	$ 643
Delinquent taxes	1,237	2,470	(1,233)
Interest on idle funds	7,184	5,000	2,184
Reimbursed expenditures	12,856	-	12,856
Miscellaneous	29,210	-	29,210
County Sources			
Motor vehicle taxes	10,167	16,661	(6,494)
Recreational vehicle taxes	310	302	8
Commercial vehicle tax	-	290	(290)
State Sources			
State aid	39,262	39,262	-
Total Cash Receipts	$ 228,051	$ 191,167	$ 36,884
EXPENDITURES			
Instruction	$ 48	$ 62,954	$ (62,906)
General Admission	9,289	49,384	(40,095)
Instructional support staff	-	72,438	(72,438)
School administration	35,725	95,593	(59,868)
Operations and maintenance	13,343	41,710	(28,367)
Student transportation	11,585	100,000	(88,415)
Other support services	87,378	150,000	(62,622)
Facility acquisition and construction	182	299,144	(298,962)
Total Expenditures	$ 157,550	$ 871,223	$ (713,673)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 70,501		
UNENCUMBERED CASH - BEGINNING	685,899		
UNENCUMBERED CASH - ENDING	$ 756,400		

USD 335 - NORTH JACKSON
Holton, Kansas
DRIVER TRAINING FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2022

	Actual	Budget	Variance - Over (Under)
CASH RECEIPTS			
Local Sources			
Other	$ 2,530	$ 840	$ 1,690
State Sources			
State safety aid	1,708	2,400	(692)
Transfers	-	5,000	(5,000)
Total Cash Receipts	$ 4,238	$ 8,240	$ (4,002)
EXPENDITURES			
Instruction	$ 3,276	$ 19,730	$ (16,454)
Operations and maintenance	2,174	6,082	(3,908)
Total Expenditures	$ 5,450	$ 25,812	$ (20,362)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (1,212)		
UNENCUMBERED CASH - BEGINNING	17,812		
UNENCUMBERED CASH - ENDING	$ 16,600		

USD 335 - NORTH JACKSON
Holton, Kansas
FOOD SERVICE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2022

	Actual	Budget	Variance - Over (Under)
CASH RECEIPTS			
Local Sources			
Food service sales	$ 7,234	$ 18,000	$ (10,766)
State Sources			
State aid	1,826	1,702	124
Federal Sources			
Federal aid	317,723	251,327	66,396
Other Sources			
Transfers from other funds	-	70,000	(70,000)
Total Cash Receipts	$ 326,783	$ 341,029	$ (14,246)
EXPENDITURES			
Food service	$ 305,118	$ 411,029	$ (105,911)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 21,665		
UNENCUMBERED CASH - BEGINNING	70,000		
UNENCUMBERED CASH - ENDING	$ 91,665		

USD 335 - NORTH JACKSON
Holton, Kansas
PROFESSIONAL DEVELOPMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2022

	Actual	Budget	Variance - Over (Under)
CASH RECEIPTS			
Other Sources			
Transfers from other funds	$ 17,060	$ 5,000	$ 12,060
EXPENDITURES			
Instructional support staff	$ 26,962	$ 39,903	$ (12,941)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (9,902)		
UNENCUMBERED CASH - BEGINNING	34,902		
UNENCUMBERED CASH - ENDING	$ 25,000		

USD 335 - NORTH JACKSON
Holton, Kansas
SPECIAL EDUCATION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2022

	Actual	Budget	Variance - Over (Under)
CASH RECEIPTS			
Federal Sources			
Federal aid	$ 12,809	$ -	$ 12,809
Other Sources			
Transfers from other funds	286,571	603,000	(316,429)
Total Receipts	$ 299,380	$ 603,000	$ (303,620)
EXPENDITURES			
Instruction	$ 460,270	$ 642,891	$ (182,621)
Student transportation	1,888	260,109	(258,221)
Total Expenditures	$ 462,158	$ 903,000	$ (440,842)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (162,778)		
UNENCUMBERED CASH - BEGINNING	300,000		
UNENCUMBERED CASH - ENDING	$ 137,222		

USD 335 - NORTH JACKSON
Holton, Kansas
CAREER & POST SECONDARY EDUCATION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2022

	Actual	Budget	Variance - Over (Under)
CASH RECEIPTS			
Other Sources			
Transfers from other funds	$ 83,748	$ 80,000	$ 3,748
EXPENDITURES			
Instruction	$ 198,728	$ 310,411	$ (111,683)
Student Support Services	2,225	-	2,225
Operations and Mainteneance	269	-	269
Total Expenditures	$ 201,222	$ 310,411	$ (111,683)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (117,474)		
UNENCUMBERED CASH - BEGINNING	230,411		
UNENCUMBERED CASH - ENDING	$ 112,937		

USD 335 - NORTH JACKSON
Holton, Kansas
GIFTS & GRANTS FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2022

	Actual	Budget	Variance - Over (Under)
CASH RECEIPTS			
Local Sources			
Other	$ 8,860	$ 27,808	$ (18,948)
State Sources			
State aid	22,500	23,035	(535)
Total Receipts	$ 31,360	$ 50,843	$ (19,483)
EXPENDITURES			
Instruction	$ 14,068	$ 58,910	$ (44,842)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 17,292		
UNENCUMBERED CASH - BEGINNING	8,067		
UNENCUMBERED CASH - ENDING	$ 25,359		

USD 335 - NORTH JACKSON
Holton, Kansas
KPERS SPECIAL RETIREMENT CONTRIBUTION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2022

	Actual	Budget	Variance - Over (Under)
CASH RECEIPTS			
State Sources			
State aid	$ 370,466	$ 431,450	$ (60,984)
EXPENDITURES			
Instruction	$ 264,276	$ 312,450	$ (48,174)
Student support services	8,109	10,000	(1,891)
Instructional support staff	1,059	2,000	(941)
General administration	13,975	20,000	(6,025)
School administration	29,599	30,000	(401)
Central services	12,981	18,000	(5,019)
Operations and maintenance	25,088	22,000	3,088
Student transportation	5,737	7,000	(1,263)
Food service	9,642	10,000	(358)
Total Expenditures	$ 370,466	$ 431,450	$ (60,984)
RECEIPTS OVER (UNDER) EXPENDITURES	$ -		
UNENCUMBERED CASH - BEGINNING	-		
UNENCUMBERED CASH - ENDING	$ -		

USD 335 - NORTH JACKSON
Holton, Kansas
BOND AND INTEREST FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2022

	Actual	Budget	Variance - Over (Under)
CASH RECEIPTS			
Local Sources			
Ad valorem taxes	$ 244,351	$ 5,118	$ 239,233
Delinquent taxes	1,684	4,420	(2,736)
Miscellaneous	44	-	44
County Sources			
Motor vehicle taxes	23,859	33,941	(10,082)
Recreational vehicle taxes	554	603	(49)
State Sources			
State aid	71,592	60,000	11,592
Total Cash Receipts	$ 342,084	$ 104,082	$ 238,002
EXPENDITURES			
Debt Service	$ 238,640	$ 237,820	$ 820
RECEIPTS OVER (UNDER) EXPENDITURES	$ 103,444		
UNENCUMBERED CASH - BEGINNING	996,908		
UNENCUMBERED CASH - ENDING	$ 1,100,352		

UNIFIED SCHOOL DISTRICT NO. 335
Holton, Kansas
SCHEDULE OF RECEIPTS AND EXPENDITURES
Regulatory Basis
NON-BUDGETED FUNDS
For the Year Ended June 30, 2022

	Carl Perkins Grant	Contingency Reserve	Drug Free Schools	Textbook Rental	Title I Low Income	Title II-A Improve Teacher Quality
RECEIPTS						
Local Sources						
Other	$ 4,832	$ -	$ -	$ 6,915	$ -	$ -
Federal Sources						
Federal aid	-	-	12,765	-	-	10,312
State Sources						
State aid	-	-	-	-	57,550	-
Total Receipts	$ 4,832	$ -	$ 12,765	$ 6,915	$ 57,550	$ 10,312
EXPENDITURES						
Instruction	$ 4,533	$ -	$ 6,349	$ 25,794	$ 57,550	$ 10,312
Student support services	-	-	-	-	-	-
Instructional support staff	299	-	6,416	-	-	-
General administration	-	-	-	-	-	-
Operations and maintenance	-	-	-	-	-	-
Student transportation	-	-	-	-	-	-
Total Expenditures	$ 4,832	$ -	$ 12,765	25,794	$ 57,550	$ 10,312
RECEIPTS OVER (UNDER) EXPENDITURES	$ -	$ -	$ -	$ (18,879)	$ -	$ -
UNENCUMBERED CASH - BEGINNING	-	280,000	-	22,195	-	-
UNENCUMBERED CASH - ENDING	$ -	$ 280,000	$ -	$ 3,316	$ -	$ -

(Continued)

UNIFIED SCHOOL DISTRICT NO. 335
Holton, Kansas
SCHEDULE OF RECEIPTS AND EXPENDITURES
Regulatory Basis
NON-BUDGETED FUNDS
For the Year Ended June 30, 2022

	Native American Grant	Title II-D	Honor Flight	Scholarship (Dupree)	SPARKS
RECEIPTS					
Local Sources					
Other	$ 8,333	$ -	$ -	$ 500	$ -
Federal Sources					
Federal Aid	-	-	-	-	-
State Sources					
State Aid	-	-	-	-	-
Total Receipts	$ 8,333	$ -	$ -	$ 500	$ -
EXPENDITURES					
Instruction	$ 8,333	$ -	$ -	$ -	$ 40
Student support services	-	-	-	-	-
Instructional support staff	-	-	-	-	-
General administration	-	-	-	500	-
Operations and maintenance	-	-	-	-	-
Student transportation	-	-	-	-	-
Total Expenditures	$ 8,333	$ -	$ -	$ 500	$ 40
RECEIPTS OVER (UNDER) EXPENDITURES	$ -	$ -	$ -	$ -	$ (40)
UNENCUMBERED CASH - BEGINNING	-	1,860	5,294	-	40
UNENCUMBERED CASH - ENDING	$ -	$ 1,860	$ 5,294	$ -	$ -

USD 335 - NORTH JACKSON
Holton, Kansas
AGENCY FUNDS
SUMMARY OF RECEIPTS AND DISBURSEMENTS
Regulatory Basis
For the Year Ended June 30, 2022

	Balance July 1, 2021	Cash Receipts	Cash Disbursements	Balance June 30, 2022
Scholarship	$ -	$ 500	$ 500	$ 68
High School				
Class of 2021	145	14	54	105
Class of 2022	610	-	610	-
Class of 2023	802	4,892	5,087	607
Class of 2024	1,168	376	-	1,544
Class of 2025	-	720	-	720
Class of 2026	14	-	14	-
JCYC	982	3,120	-	4,102
Science Olympiad	57	-	-	57
FFA	8,613	22,846	18,891	12,568
FCCLA	1,173	8,028	8,254	947
Student Council - Concessions	17,838	14,526	12,844	19,520
HS Student Council	4,227	1,173	662	4,738
Dance	7,530	2,263	5,994	3,799
MS Football	1,200	900	-	2,100
Sales Tax	-	2,069	2,069	-
FBLA	718	2,918	2,645	991
Drama	1,690	-	-	1,690
Cheerleaders	138	3,387	3,520	5
Forensics	1,168	-	30	1,138
Quiz Bowl	1,902	-	-	1,902
Music Club	29	-	-	29
MS Student Council	377	-	-	377
Industry	313	2,604	2,203	714
Vo Ag	-	575	575	-
Culinary	-	350	350	-
Art Club	1,998	1,753	651	3,100
Football Club	3,041	3,974	3,651	3,364
Cross Country	158	250	-	408
Cobra Singers	-	322	-	322
Girls Volleyball Club	100	-	-	100
HS Boys Basketball	-	498	-	498
HS Girls Basketball	-	945	-	945
HS Track	578	-	-	578
Spanish Club	106	-	-	106
ACT	233	863	984	112
Site Council	273	-	-	273
Band Rentals	-	755	755	-
HS Band	78	170	-	248
Total Agency Funds	$ 57,259	$ 80,291	$ 69,843	$ 67,707

USD 335 - NORTH JACKSON
Holton, Kansas
DISTRICT ACTIVITY FUNDS
SCHEDULE OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH
Regulatory Basis
For the Year Ended June 30, 2022

	Balance July 1, 2021	Cash Receipts	Cash Disbursements	Ending Unencumbered Cash	Add Encumbrances and Accounts Payable	Balance June 30, 2022
Gate Receipts						
High School						
Athletics	$ 4,320	$ 17,329	$ 19,291	$ 2,358	$ -	$ 2,358
Middle School						
Athletics	817	6,940	7,078	679	-	679
Subtotal Gate Receipts	$ 5,137	$ 24,269	$ 26,369	$ 3,037	$ -	$ 3,037
School Projects						
High School						
Yearbook	$ 3,772	$ 10,322	$ 9,515	$ 4,579	$ -	$ 4,579
Band Resales	-	359	339	20	-	20
Library	2,562	-	-	2,562	-	2,562
Biology Animal Supplies	11	193	201	3	-	3
Activity Account	167	283	349	101	-	101
Computer Insurance	-	2,469	2,469	-	-	-
Country Mart	467	-	347	120	-	120
Petty Cash	-	2,399	2,399	-	-	-
Textbook	-	5,714	5,714	-	-	-
Hot Lunch	-	7,245	7,245	-	-	-
Elementary School					-	
Activity Fund	4,465	5,956	5,558	4,863	-	4,863
Accelerated Reading	499	500	332	667	-	667
Social Fund	380	-	94	286	-	286
Pre-K Tuition	-	2,345	2,345	-	-	-
Instrument Rental	-	50	50	-	-	-
Yearbook	12	1,161	1,173	-	-	-
Book Rental	-	6,210	6,210	-	-	-
Lunch	-	3,826	3,826	-	-	-
Milk	-	2,231	2,231	-	-	-
Petty Cash	-	750	750	-	-	-
Book Fair/Library	414	2,605	2,591	428	-	428
Subtotal School Projects	$ 12,749	$ 54,618	$ 53,738	$ 13,629	$ -	$ 13,629
Total District Activity Funds	$ 17,886	$ 78,887	$ 80,107	$ 16,666	$ -	$ 16,666