SSC CPAs, P.A.

UNIFIED SCHOOL DISTRICT NO. 458

FINANCIAL STATEMENT WITH REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION TOGETHER WITH INDEPENDENT AUDITOR'S REPORT

JUNE 30, 2023

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SSC CPAs, P.A.

Independent Auditor's Report

To the Board of Education
Unified School District No. 458
Basehor, Kansas

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. 458, Basehor, Kansas, as of and for the year ended June 30, 2023, and the related notes to the financial statement.

Adverse Opinion on U.S. Generally Accepted Accounting Principles
In our opinion, because of the significance of the matter discussed in the Basis for Adverse and Unmodified Opinions section of our report, the accompanying financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Unified School District No. 458, as of June 30, 2023 or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting
In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of United School District No. 458, as of June 30, 2023, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 2.

Basis for Adverse and Unmodified Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS), the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and the *Kansas Municipal Audit and Accounting Guide.* Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statement section of our report. We are required to be independent of the District, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our adverse and unmodified audit opinions.

Matter Giving Rise to Adverse Opinion on U.S. Generally Accepted Accounting Principles
As discussed in Note 2 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 2 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Responsibilities of Management for the Financial Statement

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the *Kansas Municipal Audit and Accounting Guide* as described in Note 2; 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 judgement and maintain professional skepticism throughout the audit.
- Identify and assess the risk 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 judgement, 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, summary of regulatory basis receipts and disbursements – agency funds, and schedule of receipts, expenditures, and unencumbered cash – district activity funds (Schedules 1, 2, 3, and 4 as listed in the table of contents) are presented for purposes of additional analysis and are not a required part of the 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 required 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 2.

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of Unified School District No. 458 as of and for the year ended June 30, 2022 (not presented herein), and have issued our report thereon dated January 9, 2023, which contained an unmodified opinion on the basic financial statement. The 2022 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link https://admin.ks.gov/offices/accounts-reports/local-government/municipal-services. The 2022 actual column (2022 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures – actual and budget for the year ended June 30, 2023 (Schedule 2 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2022 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2022 basic financial statement. The 2022 comparative information was subjected to the auditing procedures applied in the audit of the 2022 basic financial statement or to the 2022 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2022 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended June 30, 2022, on the basis of accounting described In Note 2.

Other Information

Our audit was conducted for the purpose of forming an opinion on the financial statement as a whole. The accompanying schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis and is not a required part of the 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 financial statement. The information has been subjected to the auditing procedures applied in the audit of the financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statement or to the financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statement as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated January 31, 2024 on our consideration of the Unified School District No. 458'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 to describe the scope of our testing of internal controls over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Unified School District No. 458'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 No. 458's internal control over financial reporting and compliance.

SSC CPAs, P.A.

SSC CPAs, P.A.
Salina, Kansas
January 31, 2024

UNIFIED SCHOOL DISTRICT NO. 458

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH (REGULATORY BASIS)

FOR THE YEAR ENDED JUNE 30, 2023 STATEMENT 1

Fund	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	$ -	$ -	$ 20,356,508	$ 20,356,508	$ -	$ 43,741	$ 43,741
Supplemental General	116,019	-	6,196,266	6,166,723	145,562	103,571	249,133
Special Purpose Funds							
At Risk (K-12)	-	-	1,111,121	1,111,121	-	-	-
Bilingual Education	-	-	112,297	112,200	97	-	97
Virtual Education	160,409	-	525,853	684,037	2,225	2,170	4,395
Capital Outlay	3,251,268	-	3,866,303	3,939,518	3,178,053	449,118	3,627,171
Food Service	388,689	-	1,342,241	1,563,834	167,096	-	167,096
Professional Development	135,992	-	51,819	121,567	66,244	-	66,244
Parent Education	80,576	-	69,034	67,538	82,072	527	82,599
Special Education	592,237	-	5,029,547	5,285,727	336,057	24,644	360,701
Special Education Cooperative	472,291	-	8,377,144	8,817,347	32,088	76,604	108,692
Career and Postsecondary Education	75,845	-	660,146	704,629	31,362	-	31,362
KPERS Special Retirement	-	-	2,786,336	2,786,336	-	-	-
Gifts and Grants	47,991	-	108,957	101,219	55,729	15,045	70,774
Contingency Reserve	1,320,212	-	-	-	1,320,212	-	1,320,212
Textbook and Student Material Revolving	448,302	-	200,238	519,527	129,013	-	129,013
Title I	-	-	109,501	109,501	-	-	-
CARES Act	(160,956)	-	368,468	289,457	(81,945)	-	(81,945)
Title II-A	-	-	32,336	32,336	-	-	-
Title IV 21st Century	-	-	15,093	15,086	7	-	7
District Activity Funds	183,703	-	979,784	945,598	217,889	782	218,671

UNIFIED SCHOOL DISTRICT NO. 458

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH (REGULATORY BASIS)

FOR THE YEAR ENDED JUNE 30, 2023 STATEMENT 1

Fund	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Bond and Interest Funds							
Bond and Interest	$ 6,830,605	$ -	$ 8,444,314	$ 7,873,621	$ 7,401,298	$ -	$ 7,401,298
Special Assessment	18,139	-	19,580	19,619	18,100	-	18,100
Capital Project Fund							
Bond Construction	-	-	-	-	-	-	-
Bond Construction II	4,808,324	3,314	9,879	534,597	4,286,920	169,553	4,456,473
TOTAL REPORTING ENTITY (EXCLUDING AGENCY FUNDS)	$ 18,769,646	$ 3,314	$ 60,772,765	$ 62,157,646	$ 17,388,079	$ 885,755	$ 18,273,834

COMPOSITION OF CASH:	
Checking and Saving Accounts	$ 18,548,680
Agency Funds per Schedule 3	(274,846)
TOTAL REPORTING ENTITY (EXCLUDING AGENCY FUNDS)	$ 18,273,834

UNIFIED SCHOOL DISTRICT NO. 458
NOTES TO THE FINANCIAL STATEMENT

1. REPORTING ENTITY

Unified School District No. 458 (the District) is a municipal corporation governed by an elected seven-member Board of Education.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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.

Fund Descriptions. The following types of funds comprise the financial activities of the District for the year ended June 30, 2023:

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

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

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

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

Agency Fund – Used to report assets held by the municipality in a purely custodial capacity (payroll clearing fund, county treasurer tax collection accounts, etc.).

The District records reimbursable expenditures in the fund that makes the disbursement and records reimbursements as a receipt to the fund that receives the reimbursement. For purposes of budgetary comparisons, the expenditures are properly offset by the reimbursements under the KMAAG regulatory basis accounting.

3. BUDGETARY INFORMATION

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

1. Preparation of the budget for the succeeding 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 a 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 District did not hold a revenue neutral rate hearing for this year.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. The General Fund, At Risk (K-12) Fund and Bilingual Fund were amended for the year ended June 30, 2023.

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 budgeted expenditure authority lapses at year end.

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

Gifts and Grants Fund	Contingency Reserve Fund	Textbook and Student Material Revolving Fund
Title I Fund	CARES Act Fund	Title II-A Fund
Title IV 21st Century Fund		District Activity Funds

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

4. 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 deposits with allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The District invested proceeds of the Refunding and Improvement Series 2018 Bonds in the investments above pursuant to K.S.A. 10-131 which allows additional investment authority of bond proceeds. The District has no investment policy that would further limit its investment choices.

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

Custodial credit risk - deposits. Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. State statutes require the District's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas District, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. The District has not designated a "peak period." All deposits were legally secured at June 30, 2023.

Deposits. At June 30, 2023, the District's carrying amount of deposits was $18,548,680 and the bank balance was $21,691,172. The bank balance was held by two banks resulting in concentration of credit risk. Of the bank balance, $500,000 was covered by federal depository insurance and the remaining $21,191,172 was collateralized with securities held by the pledging financial institutions' agents in the District's name.

5. CAPITAL PROJECTS

Capital project authorizations with approved change orders compared with expenditures from inception are as follows:

	Expenditures to Date	Project Authorization
2018 Bond Construction Projects consisting of Construction of two elementary schools, early childhood education center, and renovations to existing facilities	$ 34,698,861	$ 57,100,000

6. INTERFUND TRANSFERS

Operating transfers were as follows:

From	To	Statutory Authority		Amount
General Fund	At Risk Fund (K-12) Fund	K.S.A. 72-5167	$	914,881
General Fund	Bilingual Education Fund	K.S.A. 72-5167		92,099
General Fund	Virtual Education Fund	K.S.A. 72-5167		525,853
General Fund	Food Service Fund	K.S.A. 72-5167		4,170
General Fund	Professional Development Fund	K.S.A. 72-5167		35,000
General Fund	Special Education Fund	K.S.A. 72-5167		3,088,931
General Fund	Career and Post Secondary Education Fund	K.S.A. 72-5167		350,000
Supplemental General Fund	At Risk Fund (K-12) Fund	K.S.A. 72-5143		196,240
Supplemental General Fund	Bilingual Education Fund	K.S.A. 72-5143		20,198
Supplemental General Fund	Parent Education Fund	K.S.A. 72-5143		25,000
Supplemental General Fund	Special Education Fund	K.S.A. 72-5143		1,940,616
Supplemental General Fund	Career and Post Secondary Education Fund	K.S.A. 72-5143		306,589

7. DEFINED BENEFIT PENSION PLAN

General Information about the Pension Plan

Plan Description. The District participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, et seq. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in its Annual Comprehensive Financial Report which can be found on the KPERS website at www.kpers.org or by writing to KPERS (611 S. 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 at 6% of covered salary for KPERS 1, KPERS 2, and KPERS 3 members. Member contributions are withheld by their employer and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code.

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

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

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

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

The State of Kansas is required to contribute the statutory required employer's share except for retired District employees. The District is responsible for the employer's portion of the cost for retired District employees. The District received and remitted amounts equal to the statutory contribution rate, which totaled $2,786,336 for the year ended June 30, 2023.

Net Pension Liability

At June 30, 2023, the District's proportionate share of the net pension liability reported by KPERS was $25,871,888. The net pension liability was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2021, which was rolled forward to June 30, 2022. The District's proportion of the net pension liability was based on the ratio of the District's contributions to KPERS, relative to the total employer and non-employer contributions of the State/School subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

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

8. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS

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 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.

Death and Disability Other Post-Employment Benefits. As provided by K.S.A. 74-4927, disabled members in the Kansas Public Employees Retirement System (KPERS) receive long-term disability benefits and life insurance benefits. The plan is administered through a trust held by KPERS that is funded to pay annual benefit payments. The employer contribution rate is set at 1% for the year ended June 30, 2023.

The District provides sick leave for certified and classified personnel. Certified employees earn sick leave at the rate of ten days of leave each school year, or eleven days each year after five years of service with the District. Once a professional employee has accrued 90 sick days, they may opt to sell back any of their unused leave at $50 per day, for up to 11 days. Classified employee earn sick leave at the rate of one day per month. After five years of continual service, the employee will receive one additional day.

Vacation leave is provided to classified employees with 12 month contracts based on years of continual employment, up to a maximum accumulation of 40 days. Leave is earned at the following rates:

Years of Service	Vacation Days Earned Per Year
0-5 Years	10 days
6 Years	11 days
7 Years	12 days
8 Years	13 days
9 Years	14 days
10 Years and Over	15 days

9. TERMINATION BENEFITS

The Board of Education implemented and has since terminated an early retirement program. Certain employees who were employed by the District during the period when retirement benefits were provided and are still employed by the District may still receive retirement benefits of the program through the year 2023. Early retirement benefits paid during the year ended June 30, 2023 were $2,945. All employees eligible for the benefits are required to have provided 15 years of service to the District and qualify for KPERS retirement benefits.

If certified employees are eligible for KPERS retirement and leave employment of the District, they will be entitled to compensation for accumulated sick leave at the rate of $100 per day, up to a maximum of 120 days. Classified employees will receive payment, for up to 45 days of the 90-day maximum accumulated sick leave upon retirement from the District, at their regular daily rate of pay. The employee must have a minimum of 15 years of accumulated employment with the District and qualify for KPERS retirement. The District did not have an accumulated sick leave payout upon retirement for the year ended June 30, 2023.

10. SPECIAL EDUCATION COOPERATIVE

The District entered into a cooperative agreement with Unified School District No. 464 Tonganoxie to provide special education services. The cooperative was formed pursuant to K.S.A. 72-968 *et. seq.* and Unified School District No. 458 is the sponsoring district.

The sponsoring district applies for all federal aid and each participating district applies for state aid for special education services. Each district is financially responsible for the salary and wages of their own employees associated with special education services and both districts share in the administrative and overhead costs agreed upon from the approved budget.

11. RELATED PARTIES

During the year ended June 30, 2023, the District employed one immediate family member of a board member.

12. RISK MANAGEMENT

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 been unable to obtain commercial insurance at a cost it considered to be economically justifiable. For this reason, the district joined together with other districts in the State to participate in Kansas Educational Risk Management Pool, LLC, (KERMP LLC) a public entity risk pool currently operating as a common risk management and insurance program for eight participating members.

The district pays an annual premium to KERMP LLC for property insurance coverage. The agreement to participate provides that the KERMP LLC will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of $500,000 for each insured event. Additional premiums may be due if total claims for the pool are different than what has been anticipated by KERMP LLC management.

13. COMPLIANCE WITH STATUTES

At June 30, 2023, the District had one fund with negative ending unencumbered cash balances: the CARES fund for $81,945. The fund operates on a reimbursement basis. The District incurred expenditures during the year ended June 30, 2023 and the reimbursements were not received until the subsequent year. The negative balance was caused by the timing of the reimbursements.

Per K.S.A. 79-2935, expenditures should be controlled so that no indebtedness is created in excess of budgeted limits. Expenditures, including encumbrances, in any lawfully budgeted fund should not exceed the adopted budget of expenditures plus any reimbursements (budget credit). The Bond and Interest Fund expenditures exceeded the budget limit for expenditures for the fiscal year ended June 30, 2023.

14. SUBSEQUENT EVENTS

The District's management has evaluated events and transactions occurring after June 30, 2023 through January 31, 2024. The aforementioned date represents the date the financial statement was available to be issued.

15. LONG-TERM DEBT

Changes in long –term liabilities for the District for the fiscal year ended June 30, 2023, 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	Less: Proceeds Held in Escrow	Balance End of Year	Interest Paid
General Obligation Bonds											
Refunding Bond Series 2012	2.000 to 3.500%	12/20/2012	9,250,000	9/1/2029	$ 8,155,000	$ -	$ 6,840,000	$ 1,315,000	$ -	$ 1,315,000	$ 140,488
Refunding Bond Series 2013	2.000 to 3.500%	3/21/2013	9,995,000	9/1/2030	7,925,000	-	695,000	7,230,000	1,150,000	6,080,000	233,075
Refunding Bond Series 2014	2.000 to 3.500%	6/19/2014	9,745,000	9/1/2027	7,395,000	-	1,075,000	6,320,000	-	6,320,000	224,375
Refunding and Improvement Bond Series 2015	2.000 to 5.000%	6/4/2015	19,615,000	9/1/2030	10,570,000	-	1,105,000	9,465,000	6,755,000	2,710,000	438,575
Refunding Bond Series 2016	2.000 to 4.000%	1/6/2016	4,355,000	9/1/2028	3,705,000	-	-	3,705,000	-	3,705,000	148,200
Refunding Bond Series 2016-B	2.000 to 3.000%	6/29/2016	4,445,000	9/1/2026	2,910,000	-	880,000	2,030,000	-	2,030,000	67,550
Series 2018	3.000 to 5.000%	12/4/2018	51,560,000	9/1/2039	51,385,000	-	180,000	51,205,000	49,235,000	1,970,000	2,527,200
Taxable General Obligation Refunding Bond Series 2020	2.440%	3/25/2020	1,265,000	9/1/2026	1,000,000	-	190,000	810,000	-	810,000	22,082
Refunding Bond Series 2020-B	2.440%	3/25/2020	7,145,000	9/1/2029	7,145,000	-	-	7,145,000	-	7,145,000	153,260
Taxable General Obligation Refunding Bond Series 2021	0.220% to 2.650%	3/25/2021	38,215,000	9/1/2039	37,625,000	-	750,000	36,875,000	-	36,875,000	786,575
Taxable General Obligation Refunding Bond Series 2022	2.490% to 3.050%	4/28/2022	28,695,000	9/1/2035	28,695,000	-	280,000	28,415,000	-	28,415,000	732,355
Subtotal General Obligation Bonds					166,510,000	-	11,995,000	154,515,000	57,140,000	97,375,000	5,473,735
Interest paid with refunding bond proceeds held in escrow											(2,880,364)
Total General Obligation Bonds					166,510,000	-	11,995,000	154,515,000	57,140,000	97,375,000	2,593,371
City of Basehor Assessment											
Special Assessment	2.000%	7/21/2012	241,023	7/1/2032	177,152	-	16,253	160,899	-	160,899	3,366
Finance Leases											
Sports Turf Lease Purchase Agreement	2.583%	2/5/2021	1,799,008	2/5/2023	910,973	-	910,973	-	-	-	23,530
Apple Computer Equipment Lease	0.000%	1/15/2022	731,194	1/15/2025	548,395	-	182,798	365,597	-	365,597	-
Total Finance Leases					1,459,368	-	1,093,771	365,597	-	365,597	23,530
TOTAL CONTRACTUAL INDEBTEDNESS					$ 168,146,520	$ -	$ 13,105,024	$ 155,041,496	$ 57,140,000	$ 97,901,496	$ 2,620,267

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

Years ended	2024	2025	2026	2027	2028	2029-2033	2034-2038	2039-2042	Total
Principal									
Refunding Bond Series 2012	$ 130,000	$ 130,000	$ 130,000	$ 175,000	$ 750,000	$ -	$ -	$ -	$ 1,315,000
Refunding Bond Series 2013	735,000	1,340,000	1,755,000	1,890,000	360,000	-	-	-	6,080,000
Refunding Bond Series 2014	1,215,000	1,375,000	15,000	1,750,000	1,965,000	-	-	-	6,320,000
Refunding and Improvement Bond Series 2015	1,005,000	840,000	550,000	315,000	-	-	-	-	2,710,000
Refunding Bond Series 2016	-	-	1,515,000	-	-	2,190,000	-	-	3,705,000
Refunding Bond Series 2016-B	915,000	460,000	330,000	325,000	-	-	-	-	2,030,000
Series 2018	235,000	295,000	305,000	315,000	325,000	495,000	-	-	1,970,000
Taxable General Obligation Refunding Bond Series 2020	195,000	200,000	205,000	210,000	-	-	-	-	810,000
Refunding Bond Series 2020-B	-	-	-	-	1,780,000	5,365,000	-	-	7,145,000
Taxable General Obligation Refunding Bond Series 2021	760,000	755,000	765,000	765,000	775,000	8,570,000	14,835,000	9,650,000	36,875,000
Taxable General Obligation Refunding Bond Series 2022	255,000	260,000	265,000	275,000	285,000	11,475,000	15,600,000	-	28,415,000
Special Assessment	16,562	16,876	17,197	17,524	17,856	74,884	-	-	160,899
Apple Computer Equipment Lease	182,798	182,799	-	-	-	-	-	-	365,597
Total Principal	5,644,360	5,854,675	5,852,197	6,037,524	6,257,856	28,169,884	30,435,000	9,650,000	97,901,496
Interest									
Refunding Bond Series 2012	30,125	26,225	22,325	18,625	8,438	-	-	-	105,738
Refunding Bond Series 2013	191,500	140,250	93,825	39,150	5,400	-	-	-	470,125
Refunding Bond Series 2014	190,025	151,175	130,288	99,400	34,387	-	-	-	605,275
Refunding and Improvement Bond Series 2015	240,750	53,750	23,200	4,725	-	-	-	-	322,425
Refunding Bond Series 2016	148,200	148,200	117,900	87,600	87,600	43,800	-	-	633,300
Refunding Bond Series 2016-B	40,625	20,000	9,800	3,250	-	-	-	-	73,675
Series 2018	2,520,975	2,513,025	2,502,500	2,490,100	1,254,275	29,875	-	-	11,310,750
Taxable General Obligation Refunding Bond Series 2020	15,571	9,528	5,781	1,942	-	-	-	-	32,822
Refunding Bond Series 2020-B	132,183	132,183	132,182	132,182	115,717	97,634	-	-	742,081
Taxable General Obligation Refunding Bond Series 2021	784,042	780,069	773,981	766,331	756,890	3,359,441	2,549,184	204,038	9,973,976
Taxable General Obligation Refunding Bond Series 2022	862,769	854,915	846,909	838,674	830,134	3,663,736	721,629	-	8,618,766
Interest paid with refunding bond proceeds held in escrow	(2,608,000)	(2,442,800)	(2,442,800)	(2,442,800)	(1,221,400)	-	-	-	(11,157,800)
Special Assessment	3,057	2,742	2,422	2,095	1,762	3,591	-	-	15,669
Total Interest	2,551,822	2,389,262	2,218,313	2,041,274	1,873,203	7,198,077	3,270,813	204,038	21,746,802
TOTAL PRINCIPAL AND INTEREST	$ 8,196,182	$ 8,243,937	$ 8,070,510	$ 8,078,798	$ 8,131,059	$ 35,367,961	$ 33,705,813	$ 9,854,038	$ 119,648,298

UNIFIED SCHOOL DISTRICT NO. 458

REGULATORY – REQUIRED
SUPPLEMENTARY INFORMATION
JUNE 30, 2023

UNIFIED SCHOOL DISTRICT NO. 458

SUMMARY OF EXPENDITURES – ACTUAL AND BUDGET (REGULATORY BASIS)

FOR THE YEAR ENDED JUNE 30, 2023

SCHEDULE 1

Fund	Certified Budget	Adjustment to Comply with Legal Max	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
General Funds						
General	$ 19,780,913	$ (480,738)	$ 1,056,333	$ 20,356,508	$ 20,356,508	$ -
Supplemental General	6,210,134	(43,411)	-	6,166,723	6,166,723	-
Special Purpose Funds						
At Risk (K-12)	1,111,121	-	-	1,111,121	1,111,121	-
Bilingual Education	132,750	-	-	132,750	112,200	(20,550)
Virtual Education	910,407	-	-	910,407	684,037	(226,370)
Capital Outlay	4,838,035	-	-	4,838,035	3,939,518	(898,517)
Food Service	2,316,414	-	-	2,316,414	1,563,834	(752,580)
Professional Development	185,992	-	-	185,992	121,567	(64,425)
Parent Education	125,825	-	-	125,825	67,538	(58,287)
Special Education	5,585,747	-	-	5,585,747	5,285,727	(300,020)
Special Education Cooperative	9,402,076	-	-	9,402,076	8,817,347	(584,729)
Career and Post Secondary Education	777,195	-	-	777,195	704,629	(72,566)
KPERS Special Retirement	3,078,804	-	-	3,078,804	2,786,336	(292,468)
Bond and Interest Funds						
Bond and Interest	7,873,371	-	-	7,873,371	7,873,621	250
Special Assessment	19,619	-	-	19,619	19,619	-

UNIFIED SCHOOL DISTRICT NO. 458
GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL AND BUDGET (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2023
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED JUNE 30, 2022) SCHEDULE 2

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenue:				
Mineral Tax	$ 7	$ 1	$ -	$ 1
State Aid:				
General State Aid	15,292,818	16,309,923	16,307,412	2,511
Special Education Services Aid	3,114,155	2,990,251	3,473,501	(483,250)
Reimbursements and Other	962,904	1,056,333	-	1,056,333
Total Receipts	19,369,884	20,356,508	$ 19,780,913	$ 575,595
Expenditures				
Instruction	9,034,870	9,996,160	$ 9,202,684	$ 793,476
Student Support Services	768,262	812,076	786,250	25,826
Instructional Support Staff	430,781	499,732	448,380	51,352
General Administration	429,797	514,210	437,825	76,385
School Administration	1,440,131	1,490,975	1,413,300	77,675
Central Services	490,009	535,632	512,215	23,417
Operations and Maintenance	1,733,268	976,143	1,232,715	(256,572)
Transportation	220,766	299,220	-	299,220
Community Service Operations	210,778	221,426	220,000	1,426
Operating Transfers	4,611,222	5,010,934	5,527,544	(516,610)
Adjustment to Comply with Legal Max	-	-	(480,738)	480,738
Legal General Fund Budget	19,369,884	20,356,508	19,300,175	1,056,333
Adjustment for Qualifying Budget Credits	-	-	1,056,333	(1,056,333)
Total Expenditures	19,369,884	20,356,508	$ 20,356,508	$ -
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	$ -	$ -		

UNIFIED SCHOOL DISTRICT NO. 458
SUPPLEMENTAL GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL AND BUDGET (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2023
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED JUNE 30, 2022) SCHEDULE 2

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Taxes and shared Revenue:				
Ad Valorem Property Tax	$ 2,326,879	$ 2,748,713	$ 2,660,147	$ 88,566
Delinquent Tax	16,446	25,856	5,696	20,160
Motor Vehicle Tax	298,465	311,556	291,081	20,475
RV Tax	5,859	6,327	5,473	854
Commercial Vehicle Tax	7,640	1,952	8,021	(6,069)
State Aid:				
Supplemental General State Aid	2,968,833	3,101,862	3,123,697	(21,835)
Total Receipts	5,624,122	6,196,266	$ 6,094,115	$ 102,151
Expenditures				
Instruction	886,116	887,839	935,000	(47,161)
Student Support Services	61,550	67,180	62,000	5,180
Instructional Support Services	68,535	45,770	70,000	(24,230)
General Administration	1,000	1,200	1,000	200
School Administration	83,500	76,515	97,500	(20,985)
Central Services	54,661	25,110	50,000	(24,890)
Operations and Maintenance	1,471,181	1,581,285	1,712,644	(131,359)
Vehicle Operating Services	871,648	958,041	900,000	58,041
Community Service Operations	36,475	35,140	38,000	(2,860)
Operating Transfers	2,171,336	2,488,643	2,343,990	144,653
Adjustment to Comply with Legal Max	-	-	(43,411)	43,411
Legal General Fund Budget	5,706,002	6,166,723	6,166,723	-
Adjustment for Qualifying Budget Credits	-	-	-	-
Total Expenditures	5,706,002	6,166,723	$ 6,166,723	$ -
Receipts Over (Under) Expenditures	(81,880)	29,543		
Unencumbered Cash, Beginning	197,899	116,019		
Unencumbered Cash, Ending	$ 116,019	$ 145,562		

UNIFIED SCHOOL DISTRICT NO. 458
AT RISK FUND (K-12)
SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL AND BUDGET (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2023
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED JUNE 30, 2022) SCHEDULE 2

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Operating Transfers	$ 684,136	$ 1,111,121	$ 1,111,121	$ -
Expenditures				
Instruction	684,136	1,111,121	$ 1,111,121	$ -
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	$ -	$ -		

UNIFIED SCHOOL DISTRICT NO. 458
BILINGUAL EDUCATION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL AND BUDGET (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2023
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED JUNE 30, 2022) SCHEDULE 2

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Other Revenue from Local Sources	$ -	$ -	$ 25,000	(25,000)
Operating Transfers	39,293	112,297	107,750	4,547
Total Receipts	39,293	112,297	$ 132,750	$ (20,453)
Expenditures				
Instruction	91,093	112,200	$ 132,750	$ (20,550)
Receipts Over (Under) Expenditures	(51,800)	97		
Unencumbered Cash, Beginning	51,800	-		
Unencumbered Cash, Ending	$ -	$ 97		

UNIFIED SCHOOL DISTRICT NO. 458
VIRTUAL EDUCATION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2023
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED JUNE 30, 2022) SCHEDULE 2

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Operating Transfers	$ 600,000	$ 525,853	$ 750,000	$ (224,147)
Expenditures				
Instruction	474,431	475,912	$ 640,457	$ (164,545)
School Administration	224,336	208,125	269,950	(61,825)
Total Expenditures	698,767	684,037	$ 910,407	$ (226,370)
Receipts Over (Under) Expenditures	(98,767)	(158,184)		
Unencumbered Cash, Beginning	259,176	160,409		
Unencumbered Cash, Ending	$ 160,409	$ 2,225		

UNIFIED SCHOOL DISTRICT NO. 458
CAPITAL OUTLAY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2023
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED JUNE 30, 2022) SCHEDULE 2

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Taxes and shared Revenue:				
Ad Valorem Property Tax	$ 1,392,551	$ 1,618,733	$ 1,590,238	$ 28,495
Delinquent	8,420	15,202	3,398	11,804
Motor Vehicle Tax	188,273	189,405	173,711	15,694
RV Tax	3,761	3,844	3,267	577
Commercial Vehicle Tax	4,790	1,194	4,787	(3,593)
State Aid	616,260	672,953	673,031	(78)
Interest on Idle Funds	74,816	611,222	-	611,222
Reimbursements and Other	-	753,750	-	753,750
Total Receipts	2,288,871	3,866,303	$ 2,448,432	$ 1,417,871
Expenditures				
Instruction	1,010,201	1,361,360	2,000,000	$ (638,640)
Instructional Support Staff	3,716	350	-	350
Operations & Maintenance	1,834	963,478	900,000	63,478
Architectural & Engineering Services	-	9,300	1,000,000	(990,700)
Site Improvement	619,876	670,527	-	670,527
Interest	46,468	23,530	50,000	(26,470)
Principal	888,035	910,973	888,035	22,938
Total Expenditures	2,570,130	3,939,518	$ 4,838,035	$ (898,517)
Receipts Over (Under) Expenditures	(281,259)	(73,215)		
Unencumbered Cash, Beginning	3,532,527	3,251,268		
Unencumbered Cash, Ending	$ 3,251,268	$ 3,178,053		

UNIFIED SCHOOL DISTRICT NO. 458
FOOD SERVICE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL AND BUDGET (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2023
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED JUNE 30, 2022) SCHEDULE 2

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
State Aid:				
Food Service Aid	$ 1,646	$ 11,495	$ 13,600	$ (2,105)
Federal Aid:				
Food Service Aid	1,568,433	568,586	674,950	(106,364)
Local Receipts	98,369	757,990	1,237,675	(479,685)
Operating Transfers	16,000	4,170	1,500	2,670
Total Receipts	1,684,448	1,342,241	$ 1,927,725	$ (585,484)
Expenditures				
Operations and Maintenance	2,594	45,861	$ 24,414	$ 21,447
Operation of NonInstructional Services	4,730	3,600	-	3,600
Food Service Operation	1,377,283	1,514,373	2,292,000	(777,627)
Total Expenditures	1,384,607	1,563,834	$ 2,316,414	$ (752,580)
Receipts Over (Under) Expenditures	299,841	(221,593)		
Unencumbered Cash, Beginning	88,848	388,689		
Unencumbered Cash, Ending	$ 388,689	$ 167,096		

UNIFIED SCHOOL DISTRICT NO. 458
PROFESSIONAL DEVELOPMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2023
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED JUNE 30, 2022) SCHEDULE 2

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
State Aid	$ -	$ 16,819	$ 15,000	$ 1,819
Operating Transfers	-	35,000	35,000	-
Total Receipts	-	51,819	$ 50,000	$ 1,819
Expenditures				
Instructional Support Staff	105,218	121,567	$ 185,992	$ (64,425)
Receipts Over (Under) Expenditures	(105,218)	(69,748)		
Unencumbered Cash, Beginning	241,210	135,992		
Unencumbered Cash, Ending	$ 135,992	$ 66,244		

UNIFIED SCHOOL DISTRICT NO. 458
PARENT EDUCATION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2023
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED JUNE 30, 2022) SCHEDULE 2

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
State Aid	$ 44,300	$ 44,034	$ 45,000	$ (966)
Miscellaneous	4,920	-	10,000	(10,000)
Operating Transfers	25,000	25,000	25,000	-
Total Receipts	74,220	69,034	$ 80,000	$ (10,966)
Expenditures				
Instructional Support Staff	67,693	67,538	$ 125,825	$ (58,287)
Receipts Over (Under) Expenditures	6,527	1,496		
Unencumbered Cash, Beginning	74,049	80,576		
Unencumbered Cash, Ending	$ 80,576	$ 82,072		

UNIFIED SCHOOL DISTRICT NO. 458
SPECIAL EDUCATION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2023
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED JUNE 30, 2022) SCHEDULE 2

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Operating Transfers	$ 4,714,155	$ 5,029,547	$ 5,223,501	$ (193,954)
Expenditures				
Instruction	2,289,867	2,362,901	2,548,501	(185,600)
Student Support Services	1,695,512	1,948,679	1,998,678	(49,999)
Vehicle Operating Services	884,811	974,147	1,038,568	(64,421)
Total Expenditures	4,870,190	5,285,727	$ 5,585,747	$ (300,020)
Receipts Over (Under) Expenditures	(156,035)	(256,180)		
Unencumbered Cash, Beginning	748,272	592,237		
Unencumbered Cash, Ending	$ 592,237	$ 336,057		

UNIFIED SCHOOL DISTRICT NO. 458
SPECIAL EDUCATION COOPERATIVE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL AND BUDGET (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2023
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED JUNE 30, 2022) SCHEDULE 2

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Federal Aid:				
Special Education Grants to States	$ 3,096,874	$ 3,231,209	$ 1,316,412	$ 1,914,797
Special Education Preschool Grants	320,015	38,418	-	38,418
Medicaid	153,086	196,471	185,000	11,471
Payments from Cooperative Members	3,015,404	3,265,450	7,228,373	(3,962,923)
State Aid Flow Through from Members	1,529,645	1,633,596	-	1,633,596
Other Revenue from Local Sources	11,495	12,000	200,000	(188,000)
Total Receipts	8,126,519	8,377,144	$ 8,929,785	$ (552,641)
Expenditures				
Instruction	5,581,672	5,947,490	$ 6,575,887	$ (628,397)
Student Support Services	1,988,856	2,333,531	2,277,156	56,375
Instructional Support Staff	130,195	-	-	-
General Administration	447,361	485,609	483,900	1,709
Central Services	44,937	49,889	46,333	3,556
Operations & Maintenance	17,824	828	18,800	(17,972)
Total Expenditures	8,210,845	8,817,347	$ 9,402,076	$ (584,729)
Receipts Over (Under) Expenditures	(84,326)	(440,203)		
Unencumbered Cash, Beginning	556,617	472,291		
Unencumbered Cash, Ending	$ 472,291	$ 32,088		

UNIFIED SCHOOL DISTRICT NO. 458
CAREER AND POST-SECONDARY EDUCATION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL AND BUDGET (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2023
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED JUNE 30, 2022) SCHEDULE 2

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
State Aid	$ -	$ 3,557	$ 1,350	$ 2,207
Operating Transfers	700,000	656,589	700,000	(43,411)
Total Receipts	700,000	660,146	$ 701,350	$ (41,204)
Expenditures				
Instruction	713,404	702,024	$ 777,195	$ (75,171)
Instructional Support Staff	639	2,605	-	2,605
Total Expenditures	714,043	704,629	$ 777,195	$ (72,566)
Receipts Over (Under) Expenditures	(14,043)	(44,483)		
Unencumbered Cash, Beginning	89,888	75,845		
Unencumbered Cash, Ending	$ 75,845	$ 31,362		

UNIFIED SCHOOL DISTRICT NO. 458
KPERS SPECIAL RETIREMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL AND BUDGET (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2023
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED JUNE 30, 2022) SCHEDULE 2

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
State Aid:				
KPERS Employer Contributions	$ 2,677,221	$ 2,786,336	$ 3,078,804	$ (292,468)
Expenditures				
Contributions to KPERS	2,677,221	2,786,336	$ 3,078,804	$ (292,468)
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	$ -	$ -		

UNIFIED SCHOOL DISTRICT NO. 458
GIFTS AND GRANTS FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2023
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED JUNE 30, 2022) SCHEDULE 2

	Prior Year Actual	Current Year Actual
Receipts		
Grants and Donations	$ 222,000	$ 108,957
Expenditures		
Instruction	162,329	101,219
School Administration	12,000	-
Total Expenditures	174,329	101,219
Receipts Over (Under) Expenditures	47,671	7,738
Unencumbered Cash, Beginning	320	47,991
Unencumbered Cash, Ending	$ 47,991	$ 55,729

UNIFIED SCHOOL DISTRICT NO. 458
CONTINGENCY RESERVE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2023
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED JUNE 30, 2022) SCHEDULE 2

	Prior Year Actual	Current Year Actual
Receipts		
Operating Transfers	$ -	$ -
Expenditures		
Instruction	-	-
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	1,320,212	1,320,212
Unencumbered Cash, Ending	$ 1,320,212	$ 1,320,212

UNIFIED SCHOOL DISTRICT NO. 458
TEXTBOOK AND STUDENT MATERIAL REVOLVING FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2023
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED JUNE 30, 2022) SCHEDULE 2

	Prior Year Actual	Current Year Actual
Receipts		
Fees and Other	$ 140,736	$ 200,238
Operating Transfers	3,974	-
Total Receipts	144,710	200,238
Expenditures		
Instruction	103,471	518,197
Instructional Support Staff	2,506	1,330
Total Expenditures	105,977	519,527
Receipts Over (Under) Expenditures	38,733	(319,289)
Unencumbered Cash, Beginning	409,569	448,302
Unencumbered Cash, Ending	$ 448,302	$ 129,013

UNIFIED SCHOOL DISTRICT NO. 458
TITLE I FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2023
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED JUNE 30, 2022) SCHEDULE 2

	Prior Year Actual	Current Year Actual
Receipts		
Federal Aid	$ 102,525	$ 109,501
Expenditures		
Instruction	102,525	107,001
Transportation	-	2,500
Total Expenditures	102,525	109,501
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ -

UNIFIED SCHOOL DISTRICT NO. 458
CARES ACT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2023
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED JUNE 30, 2022) SCHEDULE 2

	Prior Year Actual	Current Year Actual
Receipts		
Federal Aid	$ 360,682	$ 368,468
Expenditures		
Instruction	338,327	207,513
Student Support Services	14,533	81,944
Instructional Support Services	10,496	-
General Administration	1,615	-
School Administration	20,992	-
Central Services	6,459	-
Operations and Maintenance	41,353	-
Operation of NonInstructional Services	5,352	-
Food Service Operations	19,377	-
Community Service Operations	8,074	-
Total Expenditures	466,578	289,457
Receipts Over (Under) Expenditures	(105,896)	79,011
Unencumbered Cash, Beginning	(55,060)	(160,956)
Unencumbered Cash, Ending	$ (160,956)	$ (81,945)

UNIFIED SCHOOL DISTRICT NO. 458
TITLE II-A FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2023
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED JUNE 30, 2022) SCHEDULE 2

	Prior Year Actual	Current Year Actual
Receipts		
Federal Aid	$ 29,366	$ 32,336
Expenditures		
Instruction	29,366	32,336
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ -

UNIFIED SCHOOL DISTRICT NO. 458
TITLE IV 21ST CENTURY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2023
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED JUNE 30, 2022) SCHEDULE 2

	Prior Year Actual	Current Year Actual
Receipts		
State Aid:		
State of KS 21st Century	$ 15,291	$ 15,093
Expenditures		
Instruction	15,291	15,086
Receipts Over (Under) Expenditures	-	7
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ 7

UNIFIED SCHOOL DISTRICT NO. 458
BOND AND INTEREST FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL AND BUDGET (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2023
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED JUNE 30, 2022) SCHEDULE 2

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Taxes and shared Revenue:				
Ad Valorem Property Tax	$ 4,427,909	$ 5,471,439	$ 5,370,866	$ 100,573
Delinquent	29,175	48,619	10,835	37,784
Motor Vehicle Tax	590,922	597,178	553,790	43,388
RV Tax	11,593	12,123	10,413	1,710
Commercial Vehicle Tax	14,900	3,751	15,261	(11,510)
Interest on Idle Funds	-	19,729	-	19,729
State Aid	2,532,690	2,291,475	2,291,475	-
Total Receipts	7,607,189	8,444,314	$ 8,252,640	$ 191,674
Expenditures				
Bond Principal	4,715,000	5,280,000	$ 5,280,000	$ -
Bond Interest	3,199,189	2,593,371	2,593,371	-
Bond Fees	-	250	-	250
Total Expenditures	7,914,189	7,873,621	$ 7,873,371	$ 250
Receipts Over (Under) Expenditures	(307,000)	570,693		
Unencumbered Cash, Beginning	7,137,605	6,830,605		
Unencumbered Cash, Ending	$ 6,830,605	$ 7,401,298		

UNIFIED SCHOOL DISTRICT NO. 458
SPECIAL ASSESSMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL AND BUDGET (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2023
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED JUNE 30, 2022) SCHEDULE 2

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Taxes and shared Revenue:				
Ad Valorem Property Tax	$ 16,876	$ 17,000	$ 16,885	$ 115
Delinquent	124	198	41	157
Motor Vehicle Tax	2,402	2,319	2,143	176
RV Tax	47	48	40	8
Commercial Vehicle Tax	59	15	59	(44)
Total Receipts	19,508	19,580	$ 19,168	$ 412
Expenditures				
Principal	19,619	19,619	$ 19,619	$ -
Receipts Over (Under) Expenditures	(111)	(39)		
Unencumbered Cash, Beginning	18,250	18,139		
Unencumbered Cash, Ending	$ 18,139	$ 18,100		

UNIFIED SCHOOL DISTRICT NO. 458
BOND CONSTRUCTION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2023
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED JUNE 30, 2022) SCHEDULE 2

	Prior Year Actual	Current Year Actual
Receipts		
Other	$ 20	$ -
Expenditures		
Construction and Improvements	7	-
Receipts Over (Under) Expenditures	13	-
Unencumbered Cash, Beginning	(13)	-
Unencumbered Cash, Ending	$ -	$ -

UNIFIED SCHOOL DISTRICT NO. 458
BOND CONSTRUCTION II FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2023
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED JUNE 30, 2022) SCHEDULE 2

	Prior Year Actual	Current Year Actual
Receipts		
Bond Proceeds	$ -	$ 9,879
Expenditures		
Central Services	14,282	7,968
Land Acquisition	44,250	-
Building Improvements	1,052,933	526,629
Total Expenditures	1,111,465	534,597
Receipts Over (Under) Expenditures	(1,111,465)	(524,718)
Unencumbered Cash, Beginning	5,919,789	4,808,324
Prior Year Cancelled Encumbrances	-	3,314
Unencumbered Cash, Ending	$ 4,808,324	$ 4,286,920

UNIFIED SCHOOL DISTRICT NO. 458
AGENCY FUNDS
SUMMARY OF RECEIPTS AND DISBURSEMENTS (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2023 SCHEDULE 3

Student Organization Funds	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Basehor-Linwood High School				
Band	$ 13,910	$ 22,072	$ 26,103	$ 9,879
BLEF Grant	1,236	4,387	3,526	2,097
Cheerleaders	7,177	29,450	26,122	10,505
Chorus	978	5,234	5,372	840
Freshman Class	-	2,235	2,235	-
Sophomore Class	2,241	2,288	2,446	2,083
Junior Class	3,970	10,581	10,024	4,527
Senior Class	11,465	9,550	16,560	4,455
Colorguard	-	-	-	-
Counseling	462	2,504	1,402	1,564
Dance Squad	5,231	17,296	11,822	10,705
FBLA	933	21,581	15,881	6,633
FCCLA	520	1,888	1,918	490
Forensics	5,519	2,140	2,606	5,053
French Club	-	380	150	230
GR/Gold Threads	551	8,006	8,555	2
Green House	2,412	-	-	2,412
GSA	-	309	-	309
Innov Academy	2,921	6,994	5,756	4,159
International Club	80	2,530	2,359	251
JAG	3,737	-	1,220	2,517
Language Arts Club	449	184	253	380
Leadership	80	-	-	80
Marketing	285	741	931	95
Math Club	45	-	-	45
National Honor Society	681	1,500	1,462	719
Photo Club	30	-	30	-
Principals Advisory	9,273	27,340	12,886	23,727
Rebel	27	-	-	27
Robotics	878	2,469	3,346	1
SADD	723	-	-	723
School Store	2,303	11,491	13,584	210
Scholars Bowl	71	-	15	56
Science Club	896	90	65	921
Science Olympiad	220	90	-	310
Spirit Club	145	-	-	145
Strings	97	607	489	215
Student Council	8,565	4,256	3,653	9,168
Success Academy	15	59	74	-
UCS	2,841	-	-	2,841
TSA	7,362	10,403	13,256	4,509
Unused Academic Clubs	-	12,778	12,778	-
HOSA	1,720	8,873	7,114	3,479
Mass Production	1,134	60	60	1,134
Theater	9,713	8,149	8,430	9,432
ED Rising	-	2,073	1,540	533
Subtotal Basehor-Linwood High School	$ 110,896	$ 240,588	$ 224,023	$ 127,461

UNIFIED SCHOOL DISTRICT NO. 458
AGENCY FUNDS
SUMMARY OF RECEIPTS AND DISBURSEMENTS (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2023 SCHEDULE 3

Student Organization Funds	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Basehor-Linwood Middle School				
Band	$ -	$ 1,036	$ -	$ 1,036
BLEF Grant	7,227	2,151	2,152	7,226
Cheerleading	480	2,265	2,677	68
Chorus	-	20	-	20
Dance Squad	2,386	4,382	3,909	2,859
Hardship	1,428	-	147	1,281
Heartland Grant	2,329	-	-	2,329
Library	1,103	3,143	3,142	1,104
Pop Machine	842	1,443	1,502	783
Principals Advisory Club	1,542	44,926	37,545	8,923
Social Committee	-	320	224	96
Student Council	6,620	7,710	9,897	4,433
Theater	2,469	2,605	1,024	4,050
Yearbook/Journal	1,546	6,308	3,456	4,398
Subtotal Basehor-Linwood Middle School	27,972	76,309	65,675	38,606
Basehor Intermediate School				
BLEF Grant	325	213	223	315
O.W.L.S.	207	-	-	207
Principal Advisory	32,774	34,520	27,371	39,923
School Shirts	1,724	169	-	1,893
Social Committee	102	498	579	21
Student Council	958	665	912	711
Technology	134	-	-	134
Subtotal Basehor Intermediate School	36,224	36,065	29,085	43,204
Basehor Elementary School				
Principal's Activities	13,857	9,388	7,580	15,665
OWLS	439	-	-	439
Social Committee	487	430	401	516
Stuco Store	764	-	503	261
Subtotal Basehor Elementary School	$ 15,547	$ 9,818	$ 8,484	$ 16,881

UNIFIED SCHOOL DISTRICT NO. 458
AGENCY FUNDS
SUMMARY OF RECEIPTS AND DISBURSEMENTS (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2023 SCHEDULE 3

Student Organization Funds	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Glenwood Ridge Elementary School				
1st Grade	$ 225	$ 1,616	$ 1,485	$ 356
2nd Grade	437	410	594	253
3rd Grade	695	1,285	1,017	963
4th Grade	1,682	1,050	2,251	481
5th Grade	38	990	975	53
BLEF Grant	80	3,464	3,457	87
Kindergarten	-	1,014	823	191
O.W.L.S.	277	-	21	256
Library	5,053	2,908	5,606	2,355
Principals Advisory	8,492	11,790	9,012	11,270
Social/Flower Fund	207	425	769	(137)
Stuco	734	1,888	1,795	827
Student Hardship Grant	5,447	50	-	5,497
Student Planner	4,509	435	3,439	1,505
Subtotal Glenwood Ridge Elementary School	27,876	27,325	31,244	23,957
Linwood Elementary School				
Accelerated Reader	4	-	-	4
BLEF Grant	384	2,725	2,481	628
Library	135	137	15	257
Principals Advisory	7,722	21,099	16,763	12,058
Student Recognition	615	-	553	62
Student Council	57	-	-	57
Subtotal Linwood Elementary School	8,917	23,961	19,812	13,066
Gray Hawk Elementary School				
BLEF Grant	822	3,507	3,787	542
Principals Advisory	3,863	19,585	12,519	10,929
Social Committee	67	795	768	94
Student Council	101	203	198	106
Subtotal Gray Hawk Elementary School	4,853	24,090	17,272	11,671
Total Agency Funds	$ 232,285	$ 438,156	$ 395,595	$ 274,846

UNIFIED SCHOOL DISTRICT NO. 458
DISTRICT ACTIVITY FUNDS
SCHEDULE OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2023 SCHEDULE 4

District Activity Funds	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Gate Receipts						
Basehor-Linwood High School	$ 88,730	$ 356,221	$ 331,363	$ 113,588	$ -	$ 113,588
Basehor-Linwood Middle School	5,297	28,986	26,914	7,369	782	8,151
Subtotal Gate Receipts	94,027	385,207	358,277	120,957	782	121,739
School Projects						
Basehor-Linwood High School	50,026	33,277	24,936	58,367	-	58,367
Basehor-Linwood Middle School	1,786	11,175	9,415	3,546	-	3,546
Basehor Intermediate School	9,853	10,211	11,476	8,588	-	8,588
Basehor Elementary School	9,615	6,282	7,512	8,385	-	8,385
Glenwood Ridge Elementary School	6,551	4,061	3,685	6,927	-	6,927
Linwood Elementary School	1,840	8,090	6,266	3,664	-	3,664
Gray Hawk Elementary School	2,784	10,900	11,816	1,868	-	1,868
Subtotal School Projects	82,455	83,996	75,106	91,345	-	91,345
Revolving Funds	7,221	510,581	512,215	5,587	-	5,587
Total District Activity Funds	$ 183,703	$ 979,784	$ 945,598	$ 217,889	$ 782	$ 218,671

UNIFIED SCHOOL DISTRICT NO. 458
SINGLE AUDIT SECTION
FOR THE YEAR ENDED JUNE 30, 2023

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*

To the Board of Education of Unified School District No. 458

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 No. 458 (District), as of and for the year ended June 30, 2023, and the related notes to the financial statement, which collectively comprise the District's basic financial statement, and have issued our report thereon dated January 31, 2024.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statement, we considered Unified School District No. 458's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statement, but not for the purpose of expressing our opinion on the effectiveness of Unified School District No. 458's internal control. Accordingly, we do not express an opinion on the effectiveness of Unified School District No. 458'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 statements 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 charge with governance.

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

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Unified School District No. 458's financial statement is free of 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 Unified School District No. 458'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 Unified School District No. 458's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

SSC CPAs, P.A.

SSC CPAs, P.A.
Salina, Kansas
January 31, 2024

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

To the Board of Education Unified School District No. 458:

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Unified School District No. 458's compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of Unified School District No. 458's major federal programs for the year ended June 30, 2023. Unified School District No. 458's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, Unified School District No. 458 complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2023.

Basis of Opinion on Each Major Federal Program

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

We are required to be independent of Unified School District No. 458 and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of Unified School District No. 458's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with requirements of laws,

statutes, regulations, rules and provisions of contracts or grant agreements applicable to Unified School District No. 458's federal programs.

Auditor's Responsibilities of the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Unified School District No. 458's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards,* and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that individually or in the aggregate, it would influence the judgement made by a reasonable user of the report on compliance about Unified School District's No. 458's compliance with the requirements of the major federal program as a whole.

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.

- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Unified School District No. 458's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.

- Obtain an understanding of Unified School District No. 458's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of Unified School District No. 458'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

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance and therefore, material weaknesses or significant deficiencies may exist that were

not identified. However, as discussed below, we did identify a deficiency in internal control over compliance that we consider to be a material weakness.

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

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

Government Auditing Standards requires the auditor to perform limited procedures on Unified School District No. 458's response to the internal control over compliance findings identified in our compliance audit described in the accompanying schedule of findings and questioned costs. Unified School District No. 458's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

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

SSC CPAs, P.A.

SSC CPAs, P.A.
Salina, Kansas
January 31, 2024

UNIFIED SCHOOL DISTRICT NO. 458
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

SUMMARY OF AUDITOR'S RESULTS

1. The auditor's report expresses an unmodified opinion on whether the financial statement of Unified School District No. 458 was prepared on the regulatory basis of accounting, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

2. No material weaknesses were identified and no significant deficiencies were reported in the design or operation of internal control over financial reporting.

3. No instances of noncompliance material to the financial statement of Unified School District No. 458, which would be required to be reported in accordance with *Government Auditing Standards,* were disclosed during the audit.

4. One material weaknesses was identified and no significant deficiencies were reported during the audit of the major federal award program.

5. The auditor's report on compliance for each major federal program for Unified School District No. 458 expresses an unmodified opinion on all major federal programs.

6. Audit findings that are required to be reported in accordance with 2 CFR section 200.516(a) are reported in this schedule.

7. The program tested as a major program was: Special Education Cluster (IDEA), Assistance Listing Numbers 84.027 and 84.173.

8. The threshold for distinguishing Type A and Type B programs was $750,000 for major Federal programs.

9. Unified School District No. 458 was determined to not be a low-risk auditee.

UNIFIED SCHOOL DISTRICT NO. 458
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

FINDINGS - FINANCIAL STATEMENT

None.

FINDINGS AND QUESTIONED COSTS – MAJOR FEDERAL PROGRAM

2023-001 Internal Controls over Schedule of Expenditures of Federal Awards Preparation (Material Weakness)

Federal Agency: Department of Education
Cluster Name: Special Education Cluster (IDEA)
Assistance Listing Numbers: 84.027 and 84.173
Award period: Year ended June 30, 2023

Criteria: According to 2 CFR 200, Subpart F, the District is required to prepare a schedule of federal expenditures, which must include the total federal awards expended as determined in accordance with §200.502. An effective internal control system exists if controls are effective in preventing or detecting material misstatements in the preparation of the schedule of federal expenditures of federal awards (the schedule). It provides reasonable assurance for the reliability of financial information and compliance with laws and regulations.

Condition: We have determined that there was an inadequate design of internal control over the preparation of the schedule during the fiscal year ended June 30, 2023. The current financial reporting process does not ensure accuracy and completeness in the preparation of the schedule as required by Uniform Guidance.

Cause: The District's policies and procedures were not designed to prepare the schedule in conformity with Uniform Guidance.

Effect: The District did not prepare the schedule in conformity with Uniform Guidance. This increases the likelihood of a material misstatement and noncompliance with laws and regulations.

Recommendation: We recommend the Board of Education and management review the financial reporting process. Once this review is complete, the District should then perform a risk assessment to determine the best way to implement appropriate internal controls over financial reporting to ensure conformity with Uniform Guidance.

Questioned costs: None

Repeat Finding: Yes.

Views of Responsible Officials and Planned Corrective Actions: Management agrees with the finding and plans to develop proper written policies and procedures for the internal control over compliance to ensure accuracy and completeness in the preparation of the schedule as required by Uniform Guidance.

UNIFIED SCHOOL DISTRICT NO. 458
SUMMARY SCHEDULE OF PRIOR YEAR AUDIT FINDINGS

FINDINGS – FINANCIAL STATEMENT

Finding Number: 2022-001

Finding Summary: The District maintains financial records which accurately report revenues and expenditures throughout the year and prepares year end adjusting entries necessary to prepare the financial statement in accordance with accounting practices prescribed or permitted by the State of Kansas and the schedule of expenditures of federal awards in accordance with the Uniform Guidance. However, the District relies on the assistance of the auditor to prepare the financial statement, related notes, regulatory-required supplementary information, and the schedule of expenditures of federal awards.

Status: The District selected a person with skills, knowledge, and experience to review the financial statement, related notes, regulatory-required supplementary information, and the schedule of expenditures of federal awards. However, the District did not prepare the schedule of expenditures of federal awards in conformity with Uniform Guidance. See repeat finding at 2023-001.

FINDINGS AND QUESTIONED COSTS – MAJOR FEDERAL PROGRAM

None

OTHER INFORMATION

UNIFIED SCHOOL DISTRICT NO. 458
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2023

Federal Grantor	Assistance Listing Number	Pass-Through Entity Name	Name of Grant · Grant ID No.	Federal Expenditures
EXPENDITURES OF FEDERAL AWARDS				
Child Nutrition Cluster-Cluster				
United States Department of Agriculture				
School Breakfast Program	10.553	Kansas State Department of Education	School Breakfast 3529-3490	$ 66,375
National School Lunch Program	10.555	Kansas State Department of Education	School Lunch 3530-3500	435,743
Summer Food Service Program for Children	10.559	Kansas State Department of Education	Cash for Commodities 3530-3500	66,468
Total United States Department of Agriculture				568,586
Total Child Nutrition Cluster-Cluster				568,586
Special Education Cluster (IDEA)-Cluster				
Department of Education				
Special Education Grants to States	84.027	Kansas State Department of Education	Special Education 3234-3050	863,115
Special Education Preschool Grants	84.173	Kansas State Department of Education	Special Ed Preschool 3535-3550	17,193
Total Department of Education				880,308
Total Special Education Cluster (IDEA)-Cluster				880,308
Other Programs				
Department of Treasury				
Coronavirus State and Local Fiscal Recovery Funds	21.027	Child Care Aware of Kansas		101,219
Total Department of Treasury				101,219

UNIFIED SCHOOL DISTRICT NO. 458
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2023

Federal Grantor	Assistance Listing Number	Pass-Through Entity Name	Name of Grant · Grant ID No.	Federal Expenditures
Department of Education				
Title I Grants to Local Educational Agencies	84.010	Kansas State Department of Education	Title I 3532-3520	$ 109,501
Supporting Effective Instruction State Grants (formerly Improving Teacher Quality State Grants)	84.367	Kansas State Department of Education	Title II 3526-3860	32,336
Student Support and Academic Enrichment Program	84.424	Kansas State Department of Education	ESSA Student Support 3113-3113	15,086
Education Stabilization Fund Under The Coronavirus Aid, Relief, and Economic Security Act (COVID-19)	84.425	Kansas State Education Department	ESSER 3233-3040	289,458
Total Department of Education				446,381
Department of Health and Human Services				
Temporary Assistance for Needy Families (TANF) State Programs	93.558	Kansas State Department of Education	KPP 3323-0531	6,000
Total Department of Health and Human Services				6,000
Total Other Programs				553,600
TOTAL EXPENDITURES OF FEDERAL AWARDS				$ 2,002,494

No awards were passed through to subrecipients

UNIFIED SCHOOL DISTRICT NO. 458
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2023

1. BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards includes the federal grant activity of Unified School District No. 458 (the District) and is presented on the regulatory basis of accounting. The information in this 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 aggregate cash and unencumbered cash balance and the aggregate receipts and expenditures of the District as described in Note 2 to the District's financial statement.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported in the schedule are reported on the regulatory basis of accounting, as described in Note 2 to the District's financial statement.

3. DE MINIMIS INDIRECT COST RATE

In accordance with Section 2 U.S. *Code of Federal Regulations* Part 200.412 the District is allowed to elect to use the 10% de minimis indirect cost rate. The District did not elect to use the 10% de minimis indirect cost rate.