Peabody-Burns Unified School District Number 398

FINANCIAL STATEMENT
AND
INDEPENDENT AUDITOR'S REPORT

June 30, 2022

Peabody-Burns Unified School District Number 398

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INDEPENDENT AUDITOR'S REPORT

Board of Education
Peabody-Burns
Unified School District Number 398
Peabody, Kansas

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Peabody-Burns Unified School District Number 398 of Peabody, Kansas as of and for the year ended June 30, 2022 and the related notes to the financial statement.

Adverse Opinion on Generally Accepted Accounting Principles
In our opinion, because of the significance of the matter discussed in the "Basis of Adverse Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the 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 Peabody-Burns Unified School District Number 398 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 financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the Peabody-Burns Unified School District Number 398 as of June 30, 2022, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note C.

Basis for Adverse and Unmodified Opinions
We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the *Kansas Municipal Audit and Accounting Guide.* Our responsibility 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 Peabody-Burns Unified School District Number 398, 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.

Matters giving Rise to Adverse Opinion on U.S. Generally Accepted Accounting Principles
As described in Note C of the financial statement, the financial statement is prepared by Peabody-Burns Unified School District Number 398 to meet the requirements of the State of Kansas 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 C and accounting principles generally accepted in the United States of America, although not reasonably determined, are presumed to be material.

Responsibilities of Management for the Financial Statements
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 C to meet the financial reporting requirements of the State of Kansas; 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.

INPACT
INTERNATIONAL NETWORK OF PROFESSIONAL ACCOUNTANTS
AFFILIATE

In preparing the financial statement, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt Peabody-Burns Unified School District Number 398 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 Responsibility for the Audit of the Financial Statement

Our objectives are to obtain reasonable assurance about where 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 one resulting from an 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:

1. Exercise professional judgment and maintain professional skepticism throughout the audit.
2. 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.
3. 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 Peabody-Burns Unified School District Number 398's internal control. Accordingly, no such opinion is expressed.
4. Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimate made by management, as well as evaluate the overall presentation of the financial statement.
5. Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Peabody-Burns Unified School District Number 398'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 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 expenditures - actual and budget regulatory basis, schedule of receipts and expenditures - actual and budget regulatory basis, schedule of receipts and expenditures - agency funds regulatory basis, schedule of receipts, expenditures and unencumbered cash - district activity funds regulatory basis and schedule of receipts and expenditures - actual and budget regulatory basis for related municipal entities (Schedules 1, 2, 3, 4, and 5 as listed in the table of contents) are presented for 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 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 C.

Prior Year Comparative

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statements of Peabody-Burns Unified School District Number 398 as of and for the year ended June 30, 2021 (not presented herein), and have issued our report dated October 19, 2021, which contained an unmodified opinion on the basic financial statement. The 2021 basic financial statements and accompanying report are not presented herein, but available in electronic form from the web site of the Kansas Department of Administration at the following link http//www.admin.ks.gov/offices//chief-financial-officer/municipal-servidces. The 2021 actual column (2021 comparative information) presented in the individual fund schedules of regulatory basis receipts and

expenditures – actual and budget for the year ended June 30, 2022 (Schedule 2 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2021 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2021 basic financial statement. The 2020 comparative information was subjected to the auditing procedures applied in the audit of the 2021 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2021 basic financial statement or to the basic financial statements itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2021 comparative information is fairly stated in all material respects in relation to the 2021 basic financial statement as a whole, on the basis of accounting described in Note C.

Harold K. Mayes Jr

Harold K Mayes Jr. CPA
Agler & Gaeddert, Chartered
Ottawa, Ks
October 11, 2022

Peabody-Burns Unified School District Number 398

SUMMARY OF RECEIPTS, EXPENDITURES
AND UNENCUMBERED CASH AND INVESTMENTS
REGULATORY BASIS
For the Year Ended June 30, 2022

	Unencumbered Cash and Investment Balance, Beginning of of Year	Prior Year Cancelled Encumbrances
Governmental Type Funds		
General funds		
General	$ 0	$ 0
Supplemental General	55,293	0
Special Revenue Funds		
At Risk (4 year old)	8,343	0
At Risk (K-12)	45,624	0
Virtual Education	42,578	0
Capital Outlay	1,013,698	0
Driver Training	14,840	0
Food Service	40,607	0
Professional Development	66,221	0
Special Education	259,911	0
Vocational Education	50,405	0
Title I	0	0
Title II A - Teacher Quality	0	0
Title IV	0	0
SPARKS Fund	60	0
ESSER I	(20,469)	0
ESSER II	0	0
KDHE Testing Grant	0	0
KPERS Special Retirement Contribution Fund	0	0
Contingency	284,083	0
Textbook & Student Material Revolving	70,747	0
Owls Grant	1,001	0
Recreation Commission	0	0
Scholarship Funds	209,900	0
Gift & Grant Funds	106,296	0
Gate Receipts	11,219	0
School Projects	10,321	0
Debt Service Fund		
Bond and Interest	165,116	0
Total Primary Government	2,435,794	0
Related Municipal Entities		
Peabody-Burns Recreation Commission	73,925	0
Education Endowment Fund	26,536	0
High School Endowment	99,277	0
	$ 2,635,532	$ 0

Composition of ending cash and investments	
Demand deposits	
Vintage Bank- Interest Bearing	$ 2,020,875
Vintage Bank - Non-Interest Bearing	(62,697)
Vintage Bank - CD's	420,995
Time deposits	
Community National Bank, El Dorado, KS	180,598

The accompanying notes are an integral part of this statement

Cash Receipts	Expenditures	Unencumbered Cash and Investment Balance, End of Year	Outstanding Encumbrances and Accounts Payable	Cash and Investment Balance, June 30, 2022
$ 2,560,504	$ 2,560,504	$ 0	$ 0	$ 0
989,113	918,515	125,891	0	125,891
51,000	53,899	5,444	0	5,444
347,000	315,280	77,344	0	77,344
52,810	38,343	57,045	0	57,045
205,973	344,744	874,927	0	874,927
2,422	6,046	11,216	0	11,216
187,183	169,861	57,929	0	57,929
8,000	18,732	55,489	0	55,489
519,258	507,779	271,390	0	271,390
113,119	91,131	72,393	0	72,393
50,273	50,273	0	0	0
11,512	11,512	0	0	0
12,256	12,256	0	0	0
0	60	0	0	0
21,152	683	0	0	0
102,627	102,614	13	0	13
39,582	81,883	(42,301)	0	(42,301)
268,423	268,423	0	0	0
0	0	284,083	0	284,083
12,598	19,620	63,725	0	63,725
0	0	1,001	0	1,001
72,440	72,440	0	0	0
1,467	1,599	209,768	0	209,768
14,528	18,001	102,823	0	102,823
19,542	17,764	12,997	0	12,997
23,979	24,203	10,097	0	10,097
28	0	165,144	0	165,144
5,686,789	5,706,165	2,416,418	0	2,416,418
76,248	79,470	70,703	32,000	102,703
(2,443)	580	23,513	0	23,513
(10,193)	4,639	84,445	0	84,445
$ 5,750,401	$ 5,790,854	$ 2,595,079	$ 32,000	$ 2,627,079

Composition of ending cash and investments - continued

Stocks - at cost	$ 1,926
Endowments	107,958
Total cash and investments	2,669,655
Agency funds per Schedule 3	(42,576)
Total reporting entity (excluding agency funds)	$ 2,627,079

NOTES TO FINANCIAL STATEMENT
For the Year Ended June 30, 2022

NOTE A. MUNICIPAL REPORTING ENTITY

Peabody-Burns Unified School District Number 398 is a municipal corporation governed by an elected seven-member board. This financial statement presents the Peabody-Burns Unified School District Number 398 (the municipality).

Related Municipal Entities. The related municipal entities section of the financial statement includes the financial data of the Peabody-Burns Recreation Commission, the Education Endowment Fund (a not-for- profit corporation) and the High School Endowment (a not-for-profit corporation) which are shown as related municipal entities.

Recreation Commission. The Peabody-Burns Recreation Commission oversees recreational activities. The Commission can sue and be sued, but the acquisition of real property must be approved by the District. The District levies taxes for the Commission. Bond issuances must be approved by the District. The governing body of the Recreation Commission is appointed by the District and the Cities of Peabody and Burns. The other governing board member of the Recreation Commission is appointed by the governing body of the Recreation Commission.

Education Endowment Fund. The Education Endowment Fund oversees funds donated to the District for the purpose of funding scholarships to the District's students.

High School Endowment Fund. The High School Endowment Fund oversees funds donated to the District for the purpose of funding scholarships to the District's students.

NOTE B. REGULATORY BASIS FUND TYPES

The accounts of the District are organized and operated on the basis of funds. A fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. The District potentially could have the following types of funds.

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

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

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

Capital Projects 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. The District did not have any of this type fund for this year.

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

NOTE C. BASIS OF ACCOUNTING

Regulatory Basis of Accounting and departure from Accounting Principles Generally Accepted in the United States of America - The KMAAG regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments 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 revenues 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 obligations against cash. The KMAAG regulatory basis does not recognize capital assets, long-term debt assignment to a fund, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than mentioned above.

NOTE C. BASIS OF ACCOUNTING - Continued

Peabody-Burns Unified School District Number 398 of Peabody, Kansas has approved a resolution that it is in compliance with K.S.A. 75-1120a (c) waiving the requirement for application of generally accepted accounting principles and allowing the municipality to use the regulatory basis of accounting.

NOTE D. BUDGETARY INFORMATION

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

1. Preparation of 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 at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25th.

The timeline for adoption of the final budget when a revenue neutral hearing is held is 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. There were no such budget amendments for this year.

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

Adjustment for Qualifying Budget Credits – Municipalities may use this line item for any budgeted fund. The adjustment would be a positive amount. All budget adjustments must be authorized by Kansas statutes. Examples include: expenditure of federal grant monies, gifts and donations, and receipts authorized by law to be spent as if they were reimbursed expenses.

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 years' accounts payable and encumbrances. Encumbrances are commitments by the municipality 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 agency funds and the following special purpose funds:

Title I	**ESSER II**	**Scholarship Funds**
Title II A - Teacher Quality	**KDHE Testing Grant**	**Gift & Grant Funds**
Title IV	**Contingency**	**Bond & Interest**
SPARKS Fund	**Textbook & Student Material Revolving**	
ESSER I	**Owls Grant**	

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

NOTE D. BUDGETARY INFORMATION - continued

The Peabody-Burns Recreation Commission prepares its budget on the same basis of accounting as used by the District and certifies its budget to the District for levy. Because the budget is certified, it is subject to the same laws as the District regarding budgeting.

NOTE E. DEPOSITS AND INVESTMENTS

Cash balances from all funds are combined and invested to the extent available in certificates of deposit and other authorized investments. Earnings from these investments are allocated to designated funds. All investments are stated at cost.

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 District or in an adjoining District if such institution has been designated as an official depository, and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the bank to pledge securities for deposits in excess of FDIC coverage. The District has no other policies that would further limit interest rate risk.

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

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

Custodial credit risk – deposits: Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. State statutes require the District's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, 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 bank deposits, including certificates of deposit and cash on hand, was $2,556,771 (the $2,669,655 in Statement 1 less the stock and endowments). The bank balance was $2,701,078. The bank balance was held by two banks resulting in a concentration risk. The difference between carrying amount and bank balance is outstanding checks and deposits. Of the bank balance, $430,598 was covered by federal depository insurance, and $2,270,480 was collateralized with securities held by the pledging financial institution's agents in the District's name.

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 be adequately secured. The District had no such investments at year-end.

NOTE F. STOCK AND ENDOWMENTS

The Scholarship Funds own common stock of various companies which are held by the District in the District's name. The stocks were donated and therefore not considered public monies per Kansas statutes. These assets were initially recorded on the District's books at fair value at date of receipt. At June 30, 2022, the book value is $1,926. The Education Endowment Fund has investments of $23,513, which is market value as of June 30, 2022. The High School Endowment Fund has investments of $84,445, which is market value as of June 30, 2022.

NOTE G. IN-SUBSTANCE PAYMENTS

The District received $88,421 for general fund and $6,494 for supplemental general fund subsequent to June 30, 2022, and as required by K.S.A. 72-6466 the receipts was recorded as an in-substance receipt in transit and included as a receipt for the year ended June 30, 2022.

NOTE H. LONG-TERM DEBT

The debt limit per Kansas Statutes is limited to fourteen percent of the assessed tangible valuation for exempt farm property, business aircraft and motor vehicles given by the County Appraiser to the County Clerk on June 15 each year. At June 30, 2022, the statutory limit for the District was $4,468,566 providing a debt margin of $4,468,566 after removing debt exempt from the limitation. There was no outstanding long-term debt for the year ended June 30, 2022.

NOTE I. INTERFUND TRANSFERS

Operating transfers were as follows:

From	To	Statutory Authority	Amount
General	At Risk 4 year old	K.S.A. 72-6478	$ 51,000
General	At Risk 12 year old	K.S.A. 72-6478	201,417
General	Vocational Education	K.S.A. 72-6478	33,583
General	Capital Outlay	K.S.A. 72-6478	20,000
General	Virtual Education	K.S.A. 72-6478	49,000
General	Professional Development	K.S.A. 72-6478	8,000
General	Special Education	K.S.A. 72-6478	62,813
General	Special Education State Aid	K.S.A. 72-6478	295,743
Supplemental General	At Risk 12 year old	K.S.A. 72-6430	145,583
Supplemental General	Special Education	K.S.A. 72-6430	144,188
Supplemental General	Vocational Education	K.S.A. 72-6430	77,417
Supplemental General	Textbook Revolving	K.S.A. 72-6430	7,262

NOTE J. OTHER LONG-TERM OBLIGATIONS

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 retiree's health insurance plan 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.

Compensated Absences: The District's policy is to recognize the costs of compensated absences when actually paid. The District's policies regarding vacation pay permits full-time classified employees on a 12-month full time basis to earn vacation days based upon years of service. Policies prohibit payment for vacation time in lieu of time off or carryover of unused time to the subsequent year. All eligible classified employees entering the school system for the first time are credited with 9 days sick leave at full pay. Two additional days of sick leave are accrued for each consecutive year until reaching a maximum of 15 days per year. All other eligible classified employees are credited annually with 15 days per year. The unused portion of sick leave for classified and certified personnel may be accumulated from year to year to a maximum of 75 days. Additionally, the District has established a sick leave bank to which employees may donate sick leave to be used by other employees in cases of unavoidable surgery or medical treatment or serious and extended illness. The sick leave bank shall accumulate days to a maximum of 120 days. No

NOTE J. OTHER LONG-TERM OBLIGATIONS – continued

member can draw more than 30 teaching days from the sick leave bank per school year. Certified personnel will be reimbursed at a rate of $50 per day for unused sick leave upon retirement but only $10 per day if terminated.

Compensated Absences:

	Balance July 1, 2021	Net Change	Balance June 30, 2022
Compensated absences	$ 12,064	$ (3,949)	$ 8,115

Compensated absences are paid by the fund from which the employee is normally paid.

Personal leave for certified employees may be accumulated at a rate of 2.5 days per year with a total accumulation of five days. The policy permits payment for unused personal leave above the total allowed accumulation days at $100 per day. Personal leave for classified employees accumulates at a rate of one day per year up to a total accumulation of five days. Total paid out for sick leave and vacation leave for June 30, 2022 was $1,840.

Death and Disability Other Post Employment Benefits: As provided by K.S.A. 74-4927, disabled members in the Kansas Public Employees Retirements (KPERS) receive long-term disability benefits and life insurance. The plan is administered through a trust held by KPERS that is funded to pay annual benefit payments. The employer's contribution rate is 1% for the year ended June 30, 2022.

NOTE K: 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 www.kpers.org or by writing to KPERS (611 S Kansas, Suite 100, and Topeka, Kansas 66603) or by calling 1-888-275-5737.

Contributions - K.S.A. 74-4919 and K.S.A. 74-49210 establish the KPERS member-employee contribution rates. KPERS has multiple benefit structures and contribution rates. KPERS has multiple benefit structures and contribution rates depending on whether the employee is 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 KPERS member-employee contribution rate of 6% of covered salary for KPERS 1, KPERS 2 and KPERS 3 members. Member contributions are withheld by their employer and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code.

State law provides that the employer contribution rates for KPERS 1, KPERS 2 and KPERS 3 be determined based on the result of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribute 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

NOTE K: Pension Plans - continued

Defined Benefit Pension Plan – continued

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 KPEPRS 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 $268,423 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 $2,189,376. The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net 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 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 publically available on the website www.kpers.org or can be obtained as described above.

Flexible Benefit Plan (I.R.C. Section 125)

The Board adopted by resolution a salary-reduction flexible benefit plan ("Plan") under Section 125 of the Internal Revenue Code. All employees of the District are eligible to participate in the Plan beginning the first day of the month following their employment. Each participant may elect to reduce his or her salary by an elected amount per month, or have a specific amount deducted, to purchase benefits offered through the Plan. Currently, benefits offered through the Plan include insurance coverage, medical reimbursement, and dependent care reimbursement.

Early Retirement Plan

The District provides an early retirement incentive plan for eligible employees. Eligible employees are teachers who have served a minimum of eleven years of service in the District, are not less than 60 years of age and not more than 64 years of age, have an additional nine years of employment within the District or another Kansas school district, and the last eleven years prior to retirement were employed by the District. The plan entitles the eligible teacher to receive annually a sum of money equal to 15% or 17.5% of the single highest yearly salary earned by the teacher while employed by the District. The plan is an unfunded, noncontributory, defined benefit plan. The current year cost of the plan is $33,246. Benefits expected to be paid for the next six fiscal years are as follows:

NOTE K: Pension Plans - Continued

Early Retirement Plan - Continued

Date	Amount
June 30, 2023	$ 32,319
June 30, 2024	40,092
June 30, 2025	32,489
June 30, 2026	32,489
June 30, 2027	16,006
June 30, 2028	7,774
Total	$ 161,169

NOTE L. 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; and natural disasters for which the District carries commercial insurance. Insurance claims for the preceding three years have not exceeded insurance coverage.

NOTE M. OTHER INFORMATION

Reimbursed Expenses: The District records reimbursable expenditures in the fund that makes the disbursement and records reimbursement as revenue in the same fund. For purposes of budgetary comparisons, the reimbursements are shown as adjustments for qualifying budget credits.

Ad valorem tax revenues: The determination of assessed valuations and the collections of property taxes for all political subdivisions in the State of Kansas is the responsibility of the various counties. The County Appraiser annually determines assessed valuations and the County Clerk spreads the annual assessment on the tax rolls. The County Treasurer is the tax collection agent for all taxing entities within the county. In accordance with Kansas statutes, property taxes levied during the current year are a revenue source to be used to finance the budget of the ensuing year. Taxes are assessed on a calendar year basis and become a lien on the property on November 1 of each year. One-half of the property taxes are due December 20th, prior to the fiscal year for which they are budgeted and the second half is due the following May 10th. This procedure eliminates the need to issue tax anticipation notes since funds will be on hand prior to the beginning of each fiscal year. The District Treasurer draws down all available funds from the County Treasurer's office in two-month intervals.

Contingencies: The District receives significant financial assistance from numerous federal and state governmental agencies in the form of grants and state pass through aid. The disbursement of funds received under these programs generally requires compliance with terms and conditions specified in the grant agreements and are subject to audit. Any disallowed claims resulting from such audits could become a liability of the General Fund or other applicable funds.

However, in the opinion of management, any such disallowed claims will not have a material effect on the financial statement of the District at June 30, 2022.

Compliance with Kansas Statutes: As of June 30, 2022 the KDHE Testing Grant fund has a negative cash and unencumbered cash balance. However, the District will receive federal funds to cover this deficit in 2022-2023. The Gifts & Grants Fund also has a negative cash balance. The District is not aware of any other statutory violations for the year ended June 30, 2022

NOTE N: SUBSEQUENT EVENTS

The District evaluated subsequent events through October 11, 2022, the date the financial statement was available to be issued. No subsequent events have been identified.

REGULATORY BASIS
SUPPLEMENTAL INFORMATION

Peabody-Burns Unified School District Number 398

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

		Certified Budget
Governmental Type Funds		
General funds		
General	$	2,627,545
Supplemental General		880,329
Special Revenue Funds		
At Risk 4 Yr Old		64,342
At Risk (K-12)		438,407
Virtual Education		52,576
Capital Outlay		884,365
Driver Training		15,000
Food Service		234,216
Professional Development		62,000
Special Education		647,962
Vocational Education		190,405
KPERS Special Retirement Contribution Fund		323,364
Recreation Commission		80,000
Related Municipal Entities		
Peabody-Burns Recreation Commission		80,000

Schedule 1

Comply With Legal Max	Qualifying Budget Credits	Budget For Comparison	Chargeable to Current Year	Over (Under)
$ (131,508)	$ 64,467	$ 2,560,504	$ 2,560,504	$ 0
(24,847)	70,473	925,955	918,515	(7,440)
0	0	64,342	53,899	(10,443)
0	0	438,407	315,280	(123,127)
0	0	52,576	38,343	(14,233)
0	0	884,365	344,744	(539,621)
0	0	15,000	6,046	(8,954)
0	0	234,216	169,861	(64,355)
0	0	62,000	18,732	(43,268)
0	0	647,962	507,779	(140,183)
0	0	190,405	91,131	(99,274)
0	0	323,364	268,423	(54,941)
0	0	80,000	72,440	(7,560)
0	0	80,000	79,470	(530)

Peabody-Burns Unified School District Number 398

Schedule 2 - A

GENERAL FUNDS
GENERAL

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

		2022		
	2021 Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Local Sources				
Reimbursements	$ 31,330	$ 64,467	$ 0	$ 64,467
State Sources				
General State Aid	2,193,272	2,198,534	2,255,437	(56,903)
Special Education Aid	372,103	295,743	372,108	(76,365)
Mineral Production Tax	759	1,760	0	1,760
Total Cash Receipts	2,597,464	2,560,504	$ 2,627,545	$ (67,041)
Expenditures				
Instruction				
Salaries				
Certified	773,035	750,592	$ 732,835	$ 17,757
Non-certified	67,592	65,390	72,000	(6,610)
Employee Benefits				
Insurance	110,578	109,531	151,000	(41,469)
Social Security	60,435	59,804	62,000	(2,196)
Other	28,655	45,276	31,000	14,276
Purchased Professional and Technical Services	2,500	2,500	2,500	0
Other Purchased Services	0	178	0	178
Supplies				
General Supplement - Teaching	600	2,831	1,000	1,831
Other	198	1,534	500	1,034
Student Support Services				
Salaries				
Certified	40,712	35,235	46,250	(11,015)
Employee Benefits				
Insurance	839	3,558	7,120	(3,562)
Social Security	3,353	2,856	3,500	(644)
Other	985	1,472	800	672
Purchased Professional and Technical Services	3,263	2,556	4,000	(1,444)
Supplies				
Supplies - Misc.	305	0	1,500	(1,500)
Instructional Support Staff				
Salaries				
Certified	5,828	0	7,200	(7,200)
Non-certified	600	600	0	600
Employee Benefits				
Social Security	419	46	500	(454)
Other	10	1	100	(99)

Peabody-Burns Unified School District Number 398

Schedule 2 - A

GENERAL FUNDS
GENERAL

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

	2021 Actual	2022 Actual	2022 Budget	2022 Variance Over (Under)
Expenditures - continued				
Instructional Support Staff - continued				
Supplies				
Books and Periodicals	$ 40	$ 80	$ 100	$ (20)
General Administration				
Salaries				
Certified	70,925	96,000	96,600	(600)
Non-certified	27,065	27,452	28,500	(1,048)
Employee Benefits				
Insurance	9,426	12,959	10,200	2,759
Social Security	7,598	9,087	7,800	1,287
Other	7,211	1,433	7,500	(6,067)
Purchased Professional and Technical Services	580	180	1,000	(820)
Other purchased services				
Insurance	390	0	500	(500)
Communications	3,226	3,284	5,000	(1,716)
Other	0	2,328	0	2,328
Supplies	1,036	1,824	2,000	(176)
Other	3,303	4,534	5,000	(466)
School Administration				
Salaries				
Certified	168,461	135,500	135,000	500
Non-certified	69,353	65,426	71,250	(5,824)
Employee Benefits				
Insurance	33,124	35,053	36,000	(947)
Social Security	17,437	14,547	17,000	(2,453)
Other	2,950	3,671	3,000	671
Other Purchased Services				
Communications	1,373	2,056	2,000	56
Other	900	246	1,000	(754)
Supplies	1,128	845	1,000	(155)
Other	390	600	500	100
Central Services				
Salaries				
Non-certified	50,962	51,960	52,000	(40)
Employee Benefits				
Insurance	8,679	9,162	9,350	(188)
Social Security	3,520	3,525	3,600	(75)
Other	423	587	500	87

Peabody-Burns Unified School District Number 398

Schedule 2 - A

GENERAL FUNDS
GENERAL

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

	2021	2022		
	Actual	Actual	Budget	Variance Over (Under)
Expenditures - continued				
Operations and Maintenance				
Salaries - noncertified	$ 82,358	$ 85,247	$ 86,000	$ (753)
Employee Benefits				
Insurance	20,028	21,144	21,348	(204)
Social Security	5,307	5,554	5,500	54
Other	1,047	1,890	1,200	690
Purchased Professional Services	300	0	500	(500)
Purchased Property Services				
Water/Sewer	10,237	12,015	10,500	1,515
Cleaning	13,574	12,980	13,000	(20)
Repairs and Maintenance	31,897	21,842	3,000	18,842
Repair of Buildings	5,366	9,403	5,000	4,403
Other Purchased Services	0	355	0	355
Supplies				
General Supplies	320	28	500	(472)
Energy				
Heating	864	4,727	1,000	3,727
Electricity	6,721	13,557	5,000	8,557
Operations and Maintenance (Transportation)				
Salaries				
Non-certified	45,817	58,769	48,000	10,769
Employee Benefits				
Social Security	3,505	4,492	4,000	492
Other	548	731	1,000	(269)
Purchased Professional and Technical Services	395	451	500	(49)
Vehicle Operating Services				
Motor Fuel	1,028	14,385	1,000	13,385
Vehicle Services & Maintenance Services				
Other	8,366	5,079	9,000	(3,921)
Operating Transfers				
At Risk (4)	52,800	51,000	56,000	(5,000)
At Risk (K-12)	177,000	201,417	293,184	(91,767)
Virtual Education	35,000	49,000	10,000	39,000
Capital Outlay	23,476	20,000	0	20,000
Special Education	0	62,813	0	62,813
Special Education State Aid	372,103	295,743	372,108	(76,365)
Professional Development	30,000	8,000	0	8,000
Textbook Rental	10,000	0	0	0
Vocational Education	70,000	33,583	60,000	(26,417)

Peabody-Burns Unified School District Number 398

Schedule 2 - A

GENERAL FUNDS
GENERAL

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

		2022		
	2021 Actual	Actual	Budget	Variance Over (Under)
Adjustment to Comply With Legal Max	$ 0	$ 0	$ (131,508)	$ 131,508
Legal General Fund Budget and Expenditures	2,597,464	2,560,504	2,496,037	64,467
Adjustment for Qualifying Budget Credits	0	0	64,467	(64,467)
Total Expenditures	2,597,464	2,560,504	$ 2,560,504	$ 0
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, July 1,	0	0		
Unencumbered Cash, June 30,	$ 0	$ 0		

Peabody-Burns Unified School District Number 398

Schedule 2 - B

GENERAL FUNDS
LOCAL OPTION BUDGET

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

		2022		
	2021 Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Local Sources				
Ad Valorem Tax	$ 671,206	$ 752,594	$ 646,291	$ 106,303
Delinquent Tax	15,530	12,123	14,284	(2,161)
Reimbursements	60,281	70,473	0	70,473
County Sources				
Motor Vehicle Tax	56,534	47,923	54,217	(6,294)
Recreational Vehicle Tax	959	977	868	109
Commercial Vehicle Tax	0	2,977	3,559	(582)
16/20M Truck Tax	0	3,453	0	3,453
Watercraft Tax	0	128	0	128
In Lieu of Tax	0	(4,364)	0	(4,364)
State Sources				
Supplemental Aid	144,244	102,829	105,816	(2,987)
Total Cash Receipts	948,754	989,113	$ 825,035	$ 164,078
Expenditures				
Instruction				
Salaries - Certified	5,753	4,326	$ 44,779	$ (40,453)
Employee Benefits				
Insurance	22,069	54,055	45,000	9,055
Social Security	360	276	0	276
Other	9	6	0	6
Purchased Professional and Technical Services	23,655	22,150	32,000	(9,850)
Purchased Property Services	2,796	1,050	3,000	(1,950)
Other Purchased Services	325	286	0	286
Supplies				
General Teaching	29,804	19,440	40,000	(20,560)
Textbooks	529	0	0	0
Miscellaneous	3,868	3,596	5,000	(1,404)
Property	25,565	32,170	50,000	(17,830)
Other	4,468	7,049	7,000	49
Student Support Services				
Purchased Professional and Technical Services	6,455	7,155	9,000	(1,845)
Supplies	2,618	1,536	2,500	(964)
Instructional Support Staff				
Salaries				
Non-certified	27,295	29,190	30,000	(810)
Employee Benefits				
Insurance	3,626	3,558	3,000	558
Social Security	2,088	2,235	2,000	235
Other	41	36	50	(14)
Supplies	0	0	1,000	(1,000)

Peabody-Burns Unified School District Number 398

Schedule 2 - B

GENERAL FUNDS
LOCAL OPTION BUDGET

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

	2021 Actual	2022 Actual	2022 Budget	2022 Variance Over (Under)
Expenditures - continued				
General Administration				
Employee Benefits	$ 2,400	$ 0	$ 0	$ 0
Purchased Professional and Tech Services	642	21,894	2,500	19,394
Other Purchased Services				
Insurance	60,728	8,313	65,000	(56,687)
Communications	5,912	5,820	7,000	(1,180)
Other	1,154	2,821	2,000	821
Supplies	2,390	1,634	2,500	(866)
Other	17,548	11,075	18,000	(6,925)
School Administration				
Communications	3,088	2,378	3,000	(622)
Supplies	1,850	1,887	2,000	(113)
Other	312	522	500	22
Operations and Maintenance				
Purchased Property Services				
Water/Sewer	381	0	500	(500)
Cleaning	0	0	1,000	(1,000)
Repairs and Maintenance	73,733	90,181	70,000	20,181
Repair of Buildings	10,227	10,883	11,000	(117)
Insurance	0	47,402	0	47,402
Other Purchased Services	0	16	0	16
Supplies				
General Supplies	1,799	16,229	2,000	14,229
Energy				
Heating	23,412	24,205	24,000	205
Electricity	64,803	66,303	65,000	1,303
Student Transportation Services				
Vehicle Operating Services				
Other Purchased Services				
Insurance	0	15,801	0	15,801
Motor Fuel	14,691	17,403	15,000	2,403
Vehicle Services & Maintenance				
Other	4,838	11,184	5,000	6,184
Operating transfers				
Food Service	6,851	0	10,000	(10,000)
Special Education	230,000	144,188	120,000	24,188
Vocational Education	70,000	77,417	80,000	(2,583)
Textbook Rental	0	7,262	0	7,262
At-Risk K-12	172,000	145,583	100,000	45,583
Adjustment to Comply With Legal Max	0	0	(24,847)	24,847

Peabody-Burns Unified School District Number 398

Schedule 2 - B

GENERAL FUNDS
LOCAL OPTION BUDGET

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

		2022		
	2021 Actual	Actual	Budget	Variance Over (Under)
Legal Supplemental General Fund Budget and Expenditures	$ 930,083	$ 918,515	$ 855,482	$ 63,033
Adjustment for Qualifying Budget Credits	0	0	70,473	(70,473)
Total Expenditures	$ 930,083	$ 918,515	$ 925,955	$ (7,440)
Receipts Over (Under) Expenditures	18,671	70,598		
Unencumbered Cash, July 1	36,622	55,293		
Unencumbered Cash, June 30	$ 55,293	$ 125,891		

See Independent Auditor's Report.

Peabody-Burns Unified School District Number 398

Schedule 2 - C

SPECIALPURPOSE FUNDS
AT RISK 4 YR OLD

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

		2022		
	2021 Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Other				
Transfers from General	$ 52,800	$ 51,000	$ 56,000	$ (5,000)
Total cash receipts	52,800	51,000	$ 56,000	$ (5,000)
Expenditures				
Instruction				
Salaries				
Certified	30,910	35,100	$ 35,000	$ 100
Non-certified	7,427	6,821	7,867	(1,046)
Employee Benefits				
Insurance	8,934	9,264	11,975	(2,711)
Social Security	2,184	2,316	4,000	(1,684)
Other	60	398	500	(102)
Supplies	0	0	2,000	(2,000)
Operations & Maintenance				
Purchased Property Services	0	0	3,000	(3,000)
Total Expenditures	49,515	53,899	$ 64,342	$ (10,443)
Receipts Over (Under) Expenditures	3,285	(2,899)		
Unencumbered Cash, July 1	5,058	8,343		
Unencumbered Cash, June 30	$ 8,343	$ 5,444		

See Independent Auditor's Report.

Peabody-Burns Unified School District Number 398

Schedule 2 - D

SPECIAL PURPOSE FUNDS
AT RISK (K-12)

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

		2022		
	2021 Actual	Actual	Budget	Variance Over (Under)
Cash receipts				
Local Sources				
Miscellaneous	$ 400	$ 0	$ 0	$ 0
Other				
Transfer from General	247,000	201,417	293,184	(91,767)
Transfer from Supplemental Gen.	102,000	145,583	100,000	45,583
Total Cash Receipts	349,400	347,000	$ 393,184	$ (46,184)
Expenditures				
Instruction				
Salaries				
Certified	226,691	215,125	$ 259,000	$ (43,875)
Non-certified	3,474	3,339	6,000	(2,661)
Employee Benefits				
Insurance	31,439	31,238	36,000	(4,762)
Social Security	16,479	16,059	19,207	(3,148)
Other	1,349	3,465	2,000	1,465
Purchased Professional and Technical Services	5,744	4,381	9,000	(4,619)
Purchased Property Services	0	0	20,000	(20,000)
Supplies	3,338	0	30,000	(30,000)
Student Support Services				
Salaries				
Non-certified	38,712	35,062	45,000	(9,938)
Employee Benefits				
Insurance	839	3,558	7,200	(3,642)
Social Security	2,963	2,666	4,000	(1,334)
Other	59	387	1,000	(613)
Total Expenditures	331,087	315,280	$ 438,407	$ (123,127)
Receipts Over (Under) Expenditures	18,313	31,720		
Unencumbered Cash, July 1	27,311	45,624		
Unencumbered Cash, June 30	$ 45,624	$ 77,344		

See Independent Auditor's Report.

Peabody-Burns Unified School District Number 398

Schedule 2 - E

SPECIAL PURPOSE FUNDS
VIRTUAL EDUCATION

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

		2022		
	2021 Actual	Actual	Budget	Variance Over (Under)
Cash receipts				
Local Sources				
Other	$ 0	$ 3,810	$ 0	$ 3,810
Other				
Transfer from General Fund	35,000	49,000	10,000	39,000
Total Cash Receipts	35,000	52,810	$ 10,000	$ 42,810
Expenditures				
Instruction				
Purchased Professional and Technical Services	32,778	38,343	$ 52,576	$ (14,233)
Total expenditures	32,778	38,343	$ 52,576	$ (14,233)
Receipts Over (Under) Expenditures	2,222	14,467		
Unencumbered Cash, July 1	40,356	42,578		
Unencumbered Cash, June 30	$ 42,578	$ 57,045		

Peabody-Burns Unified School District Number 398

Schedule 2 - F

SPECIAL PURPOSE FUNDS
CAPITAL OUTLAY

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

		2022		
	2021 Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Local Sources				
Ad Valorem Tax	$ 105,915	$ 137,038	$ 123,638	$ 13,400
Delinquent Tax	3,595	2,411	2,222	189
Interest on Idle Funds	6,543	4,894	0	4,894
Other	31,511	31,685	0	31,685
County Sources				
Motor Vehicle Tax	13,433	9,312	10,320	(1,008)
Recreational Vehicle Tax	275	188	165	23
Commercial Vehicle Tax	0	491	678	(187)
16/20M Truck Tax	0	732	0	732
Watercraft Tax	0	21	0	21
In Lieu of Tax	0	(799)	0	(799)
Other				
Transfer from general fund	23,476	20,000	0	20,000
Total Cash Receipts	184,748	205,973	$ 137,023	$ 68,950
Expenditures				
Instruction				
Property	6,750	0	$ 0	$ 0
Student Support Services				
Property	0	0	250,000	(250,000)
Operations and Maintenance				
Repair of Buildings	116,866	157,644	50,000	107,644
Property	0	0	50,000	(50,000)
Transportation				
Property	0	0	200,000	(200,000)
Site Improvement				
Site Improvement Services	0	1,212	0	1,212
Facilities Acquisition and Construction Services				
Building Improvements				
Salaries: Maintenance	47,395	48,620	48,215	405
Social Security	3,603	3,701	7,200	(3,499)
Insurance	6,676	7,048	3,800	3,248
Other	71	583	150	433
Repair and Remodeling Building	148,557	125,936	275,000	(149,064)
Total Expenditures	329,918	344,744	$ 884,365	$ (539,621)
Receipts Over (Under) Expenditures	(145,170)	(138,771)		
Unencumbered Cash, July 1	1,158,868	1,013,698		
Unencumbered Cash, June 30	$ 1,013,698	$ 874,927		

See Independent Auditor's Report.

Peabody-Burns Unified School District Number 398

Schedule 2 - G

SPECIAL PURPOSE FUNDS
DRIVER TRAINING

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

		2022		
	2021 Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Local Sources				
Other	$ 2,561	$ 1,568	$ 0	$ 1,568
State Sources				
Transportation Aid	1,632	854	1,920	(1,066)
Total Cash Receipts	4,193	2,422	$ 1,920	$ 502
Expenditures				
Instruction				
Salaries				
Certified	3,498	5,406	$ 7,000	$ (1,594)
Employee Benefits				
Social Security	267	411	1,000	(589)
Other	5	7	1,000	(993)
Supplies				
General Supplemental	0	0	5,000	(5,000)
Student Support Services				
Property	87	0	0	0
Operations and Maintenance				
Vehicle Operations				
Motor Fuel	159	214	1,000	(786)
Other	0	8	0	8
Total Expenditures	4,016	6,046	$ 15,000	$ (8,954)
Receipts Over (Under) Expenditures	177	(3,624)		
Unencumbered Cash, July 1	14,663	14,840		
Unencumbered Cash, June 30	$ 14,840	$ 11,216		

Peabody-Burns Unified School District Number 398

Schedule 2 - H

SPECIAL PURPOSE FUNDS
FOOD SERVICE

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

		2022		
	2021 Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Local Sources				
Food Service				
Student Sales - Lunch	$ 2,469	$ (205)	$ 0	$ (205)
Student Sales - Breakfast	34	0	0	0
Non-reimbursable Sales	8,522	8,882	14,520	(5,638)
Other	5	0	0	0
Interest	119	95	0	95
State Sources				
School food assistance	8,635	17,211	1,090	16,121
Federal Sources				
Child Nutrition Programs	126,049	161,200	167,998	(6,798)
Other				
Transfer From				
Supplemental General	6,851	0	10,000	(10,000)
Total Cash Receipts	152,684	187,183	$ 193,608	$ (6,425)
Expenditures				
Operations & Maintenance				
Equipment	995	243	$ 10,000	$ (9,757)
Food Service Operation				
Other Purchased Services				
Food Service Management	149,076	159,986	176,216	(16,230)
Supplies				
Food and Milk	7,941	6,202	2,000	4,202
Miscellaneous Supplies	114	0	1,000	(1,000)
Property	2,380	3,430	45,000	(41,570)
Total Expenditures	160,506	169,861	$ 234,216	$ (64,355)
Receipts Over (Under) Expenditures	(7,822)	17,322		
Unencumbered Cash, July 1	48,429	40,607		
Unencumbered Cash, June 30	$ 40,607	$ 57,929		

See Independent Auditor's Report.

Peabody-Burns Unified School District Number 398

Schedule 2 - I

SPECIAL PURPOSE FUNDS
PROFESSIONAL DEVELOPMENT

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

		2022		
	2021 Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Local Sources				
Reimbursements	$ 25	$ 0	$ 0	$ 0
State Sources				
Professional Developmental Aid	330	0	0	0
Other				
Transfer From General	30,000	8,000	0	8,000
Total Cash Receipts	30,355	8,000	$ 0	$ 8,000
Expenditures				
Instructional Support Staff				
Purchased Professional and Technical Services	12,678	18,732	$ 62,000	$ (43,268)
Receipts Over (Under) Expenditures	17,677	(10,732)		
Unencumbered Cash, July 1	48,544	66,221		
Unencumbered Cash, June 30	$ 66,221	$ 55,489		

See Independent Auditor's Report.

Peabody-Burns Unified School District Number 398

Schedule 2 - J

SPECIAL PURPOSE FUNDS
SPECIAL EDUCATION

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

		2022		
	2021 Actual	Actual	Budget	Variance Over (Under)
Cash receipts				
State Sources				
Medicaid	$ 9,280	$ 16,514	$ 0	$ 16,514
Federal Sources				
Cares Act	6,081	0	0	0
ESSER II	0	0	9,648	(9,648)
Other				
Transfers				
General	372,103	358,556	372,108	(13,552)
Supplemental General	230,000	144,188	120,000	24,188
Total Cash Receipts	617,464	519,258	$ 501,756	$ 17,502
Expenditures				
Instruction				
Other Purchased Services				
Education Coop	598,052	495,192	$ 532,962	$ (37,770)
Other	0	0	20,000	(20,000)
Vehicle Operating Services				
Salaries				
Non-certified	9,194	8,168	55,000	(46,832)
Employee Benefits				
Social Security	704	623	5,000	(4,377)
Other	14	10	5,000	(4,990)
Other Purchased Services				
Mileage	0	0	5,000	(5,000)
Supplies				
Motor Fuel	1,881	2,751	15,000	(12,249)
Miscellaneous Supplies	0	0	10,000	(10,000)
Other	0	1,035	0	1,035
Total Expenditures	609,845	507,779	$ 647,962	$ (140,183)
Receipts Over (Under) Expenditures	7,619	11,479		
Unencumbered Cash, July 1	252,292	259,911		
Unencumbered Cash, June 30	$ 259,911	$ 271,390		

See Independent Auditor's Report.

Peabody-Burns Unified School District Number 398

Schedule 2 - K

SPECIAL PURPOSE FUNDS
VOCATIONAL EDUCATION

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

		2022		
	2021 Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Local Sources				
Miscellaneous	$ 0	$ 2,119	$ 0	$ 2,119
Federal Sources				
Federal aid	4,272	0	0	0
Other				
Transfers				
General	70,000	33,583	60,000	(26,417)
Supplemental General	70,000	77,417	80,000	(2,583)
Total Cash Receipts	144,272	113,119	$ 140,000	$ (26,881)
Expenditures				
Instruction				
Salaries				
Certified	99,967	59,555	$ 113,165	$ (53,610)
Employee Benefits				
Social Security	7,579	3,742	17,790	(14,048)
Insurance	15,924	11,233	8,450	2,783
Other	613	591	1,000	(409)
Purchased Professional Services	1,531	1,368	5,000	(3,632)
Supplies				
General Teaching Supplies	3,432	435	8,000	(7,565)
Miscellaneous Supplies	1,800	0	6,000	(6,000)
Property	155	1,766	6,000	(4,234)
Other	975	0	6,000	(6,000)
Student Transportation Services				
Non-certified	11,040	11,546	16,000	(4,454)
Employee Benefits	861	895	3,000	(2,105)
Total Expenditures	143,877	91,131	$ 190,405	$ (99,274)
Receipts Over (Under) Expenditures	395	21,988		
Unencumbered Cash, July 1	50,010	50,405		
Unencumbered Cash, June 30	$ 50,405	$ 72,393		

See Independent Auditor's Report.

Peabody-Burns Unified School District Number 398

Schedule 2 - L

SPECIAL PURPOSE FUNDS
TITLE I

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

	2021 Actual	2022 Actual
Cash Receipts		
Federal Sources		
Federal Grants	$ 47,552	$ 50,273
Expenditures		
Instruction		
Salaries		
Certified	38,284	39,758
Employee Benefits		
Insurance	6,987	5,930
Social Security	1,292	3,163
Other	411	396
Supplies		
General Teaching Supplies	578	272
Property	0	754
Total Expenditures	47,552	50,273
Receipts Over (Under) Expenditures	0	0
Unencumbered Cash, July 1	0	0
Unencumbered Cash, June 30	$ 0	$ 0

Peabody-Burns Unified School District Number 398

Schedule 2 - M

SPECIAL PURPOSE FUNDS
TITLE II A - TEACHER QUALITY

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

	2021 Actual	2022 Actual
Cash Receipts		
Federal Sources		
Federal Grants	$ 9,293	$ 11,512
Expenditures		
Instruction		
Salaries		
Certified	8,225	9,846
Employee Benefits		
Health Insurance	649	1,115
Social Security	411	542
Other	8	9
Total Expenditures	9,293	11,512
Receipts Over (Under) Expenditures	0	0
Unencumbered Cash, July 1	0	0
Unencumbered Cash, June 30	$ 0	$ 0

Peabody-Burns Unified School District Number 398

Schedule 2 - N

SPECIAL PURPOSE FUNDS
TITLE IV

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

	2021 Actual	2022 Actual
Cash Receipts		
Federal Sources		
Federal Grants	$ 13,867	$ 12,256
Expenditures		
Instruction		
Salaries		
Certified	8,151	2,779
Noncertified	0	5,418
Employee Benefits		
Social Security	2,475	595
Other	214	3,075
Purchased Professional and Technical Services	2,899	389
Supplies - Teaching	128	0
Total Expenditures	13,867	12,256
Receipts Over (Under) Expenditures	0	0
Unencumbered Cash, July 1	0	0
Unencumbered Cash, June 30	$ 0	$ 0

See Independent Auditor's Report.

Peabody-Burns Unified School District Number 398

Schedule 2 - O

SPECIAL PURPOSE FUNDS
SPARKS FUND

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

	2021 Actual	2022 Actual
Cash Receipts		
Federal Sources		
Federal Grants	$ 99,574	$ 0
Expenditures		
Instruction		
Salaries		
Certified	1,200	0
Employee Benefits		
Social Security	92	0
Other	2	0
Property	7,021	0
Other	12,520	60
General Administration		
Salaries		
Certified	400	0
Employee Benefits		
Social Security	31	0
Other	1	0
School Administration		
Salaries		
Non-certified	600	0
Employee Benefits		
Social Security	46	0
Other	1	0
Operations & Maintenance		
Salaries		
Non-certified	1,000	0
Employee Benefits		
Social Security	76	0
Other	2	0
Supplies	45,834	0
Property	29,610	0
Student Transportation Services		
Salaries		
Non-certified	1,000	0
Employee Benefits		
Social Security	76	0
Other	2	0
Total Expenditures	99,514	60
Receipts Over (Under) Expenditures	60	(60)
Unencumbered Cash, July 1	0	60
Unencumbered Cash, June 30	$ 60	$ 0

See Independent Auditor's Report.

Peabody-Burns Unified School District Number 398

Schedule 2 - P

SPECIAL PURPOSE FUNDS
ESSER I

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

	2021 Actual	2022 Actual
Cash Receipts		
Federal Sources		
Federal Grants	$ 17,663	$ 21,152
Expenditures		
Instruction		
Salaries		
Certified	5,800	0
Non-certified	4,935	0
Employee Benefits		
Social Security	512	0
Other	1	0
Supplies	399	683
Property	13,009	0
Support Services		
Property	5,528	0
General Administration		
Salaries		
Certified	200	0
Employee Benefits		
Social Security	15	0
School Administration		
Salaries		
Certified	400	0
Non-certified	886	0
Employee Benefits		
Social Security	31	0
Operations & Maintenance		
Salaries		
Non-certified	5,933	0
Employee Benefits		
Social Security	479	0
Other	4	0
Total Expenditures	38,132	683
Receipts Over Under) Expenditures	(20,469)	20,469
Unencumbered Cash, July 1	0	(20,469)
Unencumbered Cash, June 30	$ (20,469)	$ 0

Peabody-Burns Unified School District Number 398

Schedule 2 - Q

SPECIAL PURPOSE FUNDS
ESSER II

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

	2021 Actual	2022 Actual
Cash Receipts		
Federal Sources		
Federal Grants	$ 0	$ 102,627
Expenditures		
Instruction		
Salaries		
Certified	0	35,933
Non-certified	0	7,300
Employee Benefits		
Social Security	0	3,307
Other	0	102
Supplies	0	15,447
Property	0	260
Other	0	174
Support Services		
Purchased Professional and Technical Services	0	1,570
Supplies	0	29
General Administration		
Salaries		
Certified	0	3,203
Employee Benefits		
Social Security	0	244
Other	0	3
Property	0	1,538
School Administration		
Salaries		
Certified	0	2,000
Non-certified	0	3,318
Employee Benefits		
Social Security	0	406
Other	0	6
Operations & Maintenance		
Salaries		
Certified	0	4,000
Employee Benefits		
Social Security	0	306
Other	0	4
Purchased Professional and Technical Services	0	3,500
Repairs and Maintenance	0	773
Supplies	0	8,926
Property	0	3,600

Peabody-Burns Unified School District Number 398

Schedule 2 - Q

SPECIAL PURPOSE FUNDS
ESSER II

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

	2021 Actual	2022 Actual
Expenditures - continued		
Student Transportation Services		
Salaries		
Certified	0	500
Non-certified	0	5,508
Employee Benefits		
Social Security	0	460
Other	0	7
Food Service		
Supplies	0	190
Total Expenditures	0	102,614
Receipts Over (Under) Expenditures	0	13
Unencumbered Cash, July 1	0	0
Unencumbered Cash, June 30	$ 0	$ 13

Peabody-Burns Unified School District Number 398

Schedule 2 - R

SPECIAL PURPOSE FUNDS
KDHE Testing Grant

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

	2021 Actual	2022 Actual
Cash Receipts		
Federal Sources		
Federal Grants	$ 0	$ 39,582
Expenditures		
Instruction		
Salaries		
Certified	0	8,300
Non-certified	0	1,800
Employee Benefits		
Social Security	0	735
Other	0	49
Supplies	0	220
Other	0	5,180
Support Services		
Salaries		
Certified	0	32,727
Employee Benefits		
Insurance	0	5,930
Social Security	0	1,880
Other	0	39
Supplies	0	1,111
Property	0	3,287
Other	0	1,000
Instructional Support Staff		
Purchased Professional and Technical Services	0	350
General Administration		
Salaries		
Certified	0	2,000
Non-certified	0	4,000
Employee Benefits		
Social Security	0	430
Other	0	6
School Administration		
Salaries		
Certified	0	5,000
Non-certified	0	1,100
Employee Benefits		
Social Security	0	443
Other	0	6
Operations and Maintenance		
Salaries		
Non-certified	0	1,200
Employee Benefits		
Social Security	0	82
Other	0	1

See Independent Auditor's Report.

Peabody-Burns Unified School District Number 398

Schedule 2 - R

SPECIAL PURPOSE FUNDS
KDHE Testing Grant

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

	2021 Actual	2022 Actual
Expenditures - continued		
Operations and Maintenance - continued		
Cleaning	0	1,400
Supplies	0	1,670
Property	0	320
Student Transportation Services		
Salaries		
Certified	0	1,500
Employee Benefits		
Social Security	0	115
Other	0	2
Total Expenditures	0	81,883
Receipts Over (Under) Expenditures	0	(42,301)
Unencumbered Cash, July 1	0	0
Unencumbered Cash, June 30	$ 0	$ (42,301)

Peabody-Burns Unified School District Number 398

Schedule 2 - S

SPECIAL PURPOSE FUNDS
KPERS SPECIAL RETIREMENT CONTRIBUTION FUND

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

		2022		
	2021 Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Other				
Transfer from General	$ 272,192	$ 268,423	$ 323,364	$ (54,941)
Total Cash Receipts	272,192	268,423	$ 323,364	$ (54,941)
Expenditures				
Instruction				
Employee Benefits	179,876	171,745	$ 206,900	$ (35,155)
Student Support				
Employee Benefits	11,025	12,062	14,531	(2,469)
Instruction Support				
Employee Benefits	2,828	3,229	3,889	(660)
General Administration				
Employee Benefits	13,561	17,259	20,791	(3,532)
School Administration				
Employee Benefits	31,498	29,016	34,955	(5,939)
Other Supplemental Services				
Employee Benefits	5,247	7,170	8,638	(1,468)
Operations and Maintenance				
Employee Benefits	16,330	17,758	21,392	(3,634)
Student Transportation Services				
Employee Benefits	11,827	10,184	12,268	(2,084)
Total Expenditures	272,192	268,423	$ 323,364	$ (54,941)
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, July 1	0	0		
Unencumbered Cash, June 30	$ 0	$ 0		

See Independent Auditor's Report.

Peabody-Burns Unified School District Number 398

Schedule 2 - T

SPECIAL PURPOSE FUNDS
CONTINGENCY RESERVE

SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

	2021 Actual	2022 Actual
Unencumbered Cash, July 1	$ 284,083	$ 284,083
Unencumbered Cash, June 30	$ 284,083	$ 284,083

Peabody-Burns Unified School District Number 398

Schedule 2 - U

SPECIAL PURPOSE FUNDS
TEXTBOOK AND STUDENT MATERIAL REVOLVING - ACTUAL

SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

	2021 Actual	2022 Actual
Cash Receipts		
Local Sources		
Rental Fees and Books	$ 5,946	$ 5,031
Pre K Fees	333	305
Other		
Transfer From General	10,000	0
Transfer From Supplemental General	0	7,262
Total Cash Receipts	16,279	12,598
Expenditures		
Instruction		
Textbooks - PBHS	23,338	18,861
Support Services		
Other Material and Supplies	3,470	759
Total Expenditures	26,808	19,620
Receipts Over (Under) Expenditures	(10,529)	(7,022)
Unencumbered Cash, July 1	81,276	70,747
Unencumbered Cash, June 30	$ 70,747	$ 63,725

See Independent Auditor's Report.

Peabody-Burns Unified School District Number 398

Schedule 2 - V

SPECIAL PURPOSE FUNDS
OWLS GRANT

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

	2021 Actual	2022 Actual
Unencumbered Cash, July 1	$ 1,001	$ 1,001
Unencumbered Cash, June 30	$ 1,001	$ 1,001

Peabody-Burns Unified School District Number 398

Schedule 2 - W

SPECIAL PURPOSE FUNDS
RECREATION COMMISSION

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

		2022		
	2021 Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Local Sources				
Tax Revenues	$ 55,746	$ 72,440	$ 70,582	$ 1,858
Total Cash receipts	55,746	72,440	$ 70,582	$ 1,858
Expenditures				
Recreation Commission	55,746	72,440	$ 80,000	$ (7,560)
Total expenditures	55,746	72,440	$ 80,000	$ (7,560)
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, July 1	0	0		
Unencumbered Cash, June 30	$ 0	$ 0		

See Independent Auditor's Report.

Peabody-Burns Unified School District Number 398

SPECIAL PURPOSE FUNDS
SCHOLARSHIP FUNDS

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

	Barrett Scholarship	Mina Fitch Scholarship	Gladys Hart Scholarship	Masonic Scholarship	Randy Farr Scholarship
Cash Receipts					
Local Sources					
Interest	$ 25	$ 55	$ 56	$ 7	$ 7
Donations	0	0	0	0	0
Total Cash Receipts	25	55	56	7	7
Expenditures					
Student Support services					
Scholarships	99	100	150	59	54
Receipts Over (Under) Expenditures	(74)	(45)	(94)	(52)	(47)
Unencumbered Cash, July 1	6,968	16,119	16,304	2,059	1,554
Unencumbered Cash, June 30	$ 6,894	$ 16,074	$ 16,210	$ 2,007	$ 1,507

See Independent Auditor's Report.

Schedule 2 - X

Burdorf Scholarship	Mabel Jensen Award	Litton/ Kliewer Scholarship	2022 Total	2021 Total
$ 35	$ 108	$ 1,174	$ 1,467	$ 2,047
0	0	0	0	0
35	108	1,174	1,467	2,047
99	100	938	1,599	2,593
(64)	8	236	(132)	(546)
10,099	30,857	125,940	209,900	210,446
$ 10,035	$ 30,865	$ 126,176	$ 209,768	$ 209,900

Peabody-Burns Unified School District Number 398

SPECIAL PURPOSE FUNDS
GIFT AND GRANT FUNDS

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

	Graham Kindergarten	Butler Picnic Fund	Depler Band Fund	Leadership Renewal Fund
Cash Receipts				
Federal Sources				
Gifts/Grants	$ 0	$ 0	$ 0	$ 0
Local Sources				
Gifts/Grants	0	34	0	0
Dividends	0	215	0	0
Interest	29	72	105	0
Total Cash Receipts	29	321	105	0
Expenditures				
Instruction				
Certified Salaries	0	0	0	0
Non-certified Salaries	0	0	0	0
Insurance	0	0	0	0
Social Security	0	0	0	0
Other	0	0	0	0
Supplies	0	0	0	0
Property	0	180	0	0
Total Expenditures	0	180	0	0
Receipts Over (Under) Expenditures	29	141	105	0
Unencumbered Cash, July 1	8,985	32,108	56,212	8,593
Unencumbered Cash, June 30	$ 9,014	$ 32,249	$ 56,317	$ 8,593

Adventure Program	KS Coordinated Health Grant	Gifts & Grants	2022 Total	2021 Total
$ 0	$ 0	$ 9,000	$ 9,000	$ 9,000
0	140	4,933	5,107	9,000
0	0	0	215	152
0	0	0	206	452
0	140	13,933	14,528	18,604
0	0	12,439	12,439	15,055
0	0	1,395	1,395	0
0	0	2,692	2,692	2,124
0	0	751	751	768
0	0	16	16	22
0	137	391	528	137
0	0	0	180	2,391
0	137	17,684	18,001	20,497
0	3	(3,751)	(3,473)	(1,893)
68	330	0	106,296	108,189
$ 68	$ 333	$ (3,751)	$ 102,823	$ 106,296

See Independent Auditor's Report.

Peabody-Burns Unified School District Number 398

Schedule 2 - Z

BOND AND INTEREST FUND
BOND AND INTEREST

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

	2021 Actual	2022 Actual
Cash Receipts		
Local Sources		
Ad Valorem Tax	$ 1	$ 0
Delinquent Tax	69	28
Total Cash Receipts	70	28
Expenditures		
Principal	0	0
Interest	0	0
Total Expenditures	0	0
Receipts Over (Under) Expenditures	70	28
Unencumbered Cash, July 1	165,046	165,116
Unencumbered Cash, June 30	$ 165,116	$ 165,144

See Independent Auditor's Report.

Peabody-Burns Unified School District Number 398

Schedule 3

AGENCY FUNDS
STUDENT ORGANIZATION ACCOUNTS

SCHEDULE OF RECEIPTS AND CASH DISBURSEMENTS
REGULATORY BASIS
For the Year Ended June 30, 2022

Fund	Unencumbered Cash Balance Beginning of Year	Cash Receipts	Cash Disbursements	Unencumbered Cash Balance End of Year
Student Organization Accounts				
Peabody-Burns Jr/Sr High School				
Adventure Club	$ 524	$ 0	$ 0	$ 524
Class of 2022	1,162	521	1,683	0
Class of 2023	1,181	3,358	3,664	875
Class of 2024	0	3,318	1,802	1,516
BPA	805	0	0	805
Character Education	0	200	187	13
Cheerleading	1,644	8,297	6,672	3,269
Drama	1,987	1,006	467	2,526
F.F.A.	7,697	25,239	23,074	9,862
F.C.C.L.A.	1,038	0	0	1,038
High School Debit Card	1,500	0	0	1,500
Principal's Vending	121	0	0	121
Misc. Activity	31	0	0	31
National Honor Society	312	97	0	409
Prom	365	0	0	365
M.S. Student Council	369	174	402	141
Jr. Class English	51	200	0	251
Road Warriors	629	0	0	629
Student Council	9	2,224	2,100	133
Student Award Fund	120	0	0	120
T-shirts	95	0	0	95
Quiz Bowl	161	188	120	229
VoAg Projects	103	0	0	103
Vocal	2,916	1,275	3,552	639
Warrior Art	44	57	41	60
Warrior Band	1,438	10,233	11,149	522
Warrior Soil/Green House	8,514	7,897	6,646	9,765
TADA	420	0	0	420
Yearbook	2,847	745	2,837	755
Total Peabody High School	36,083	65,029	64,396	36,716

Peabody-Burns Unified School District Number 398

Schedule 3

AGENCY FUNDS
STUDENT ORGANIZATION ACCOUNTS

SCHEDULE OF RECEIPTS AND CASH DISBURSEMENTS
REGULATORY BASIS
For the Year Ended June 30, 2022

Fund	Unencumbered Cash Balance Beginning of Year	Cash Receipts	Cash Disbursements	Unencumbered Cash Balance End of Year
Peabody-Burns Elementary School				
Miscellaneous	$ 797	$ 1,447	$ 1,547	$ 697
Music	276	90	73	293
After School Adventures	0	594	594	0
Helping hands	2,410	550	392	2,568
Pre K	532	0	49	483
Pre-K Fees	0	100	100	0
Kindergarten	535	58	252	341
1st Grade	547	30	99	478
2nd Grade	584	0	0	584
3rd Grade	98	85	126	57
4th Grade	230	0	102	128
5th Grade	311	50	142	219
Speech	2	0	0	2
SPED	10	0	0	10
Total Peabody-Burns Elem	6,332	3,004	3,476	5,860
Total Agency Funds	$ 42,415	$ 68,033	$ 67,872	$ 42,576

See Independent Auditor's Report.

Peabody-Burns Unified School District Number 398

Schedule 4

DISTRICT ACTIVITY FUNDS

SCHEDULE OF RECEIPTS, EXPENDITURES
AND UNENCUMBERED CASH
REGULATORY BASIS
For the Year Ended June 30, 2022

	Cash Balance Beginning of Year	Cash Receipts	Cash Disbursements	Cash Balance End of Year
Gate receipts				
Peabody High School				
Athletics				
HS Boys Basketball	$ 23	$ 308	$ 59	$ 272
HS Girls Volleyball	1,210	1,606	1,169	1,647
Track/ Cross Country	409	97	0	506
Activities	2,044	15,456	14,792	2,708
MS Girls Basketball	81	25	0	106
MS Boys Basketball	24	0	0	24
MS Volleyball	351	0	0	351
HS Football	1,268	1,138	1,481	925
MS Football	642	0	0	642
Athletic Towel Fund	3,116	742	209	3,649
Weight Room Keys	1,997	170	0	2,167
Photo Fund	54	0	54	0
	11,219	19,542	17,764	12,997
School projects				
Peabody High School				
District Activity				
Art Fees	0	860	860	0
Computer	0	175	175	0
District Band	0	719	719	0
Home Economics	0	160	160	0
District Book Replacement	0	273	273	0
Vocational Ag	0	398	398	0
Horticulture	0	290	290	0
Driver's Education	0	984	984	0
Floriculture	0	528	528	0
Student Planners	0	23	23	0
Laptop	0	1,054	1,054	0
PBES Pre-K	0	900	900	0
PBES After School	0	50	50	0
USD 398 Day Care	0	152	152	0
Cafeteria Manager	0	17	17	0
Student Assistance	1,748	0	246	1,502
HOBY Leadership	100	428	275	253
Daycare Gifts/Grants	44	1,079	255	868
Health	150	0	0	150

Peabody-Burns Unified School District Number 398

Schedule 4

DISTRICT ACTIVITY FUNDS

SCHEDULE OF RECEIPTS, EXPENDITURES
AND UNENCUMBERED CASH
REGULATORY BASIS
For the Year Ended June 30, 2022

	Cash Balance Beginning of Year	Cash Receipts	Cash Disbursements	Cash Balance End of Year
Peabody High School - Continued				
District Activity - Continued				
Memorials	$ 730	$ 195	$ 195	$ 730
Warrior Recycling	115	0	0	115
Summer Meal Program	3,019	0	0	3,019
Brent Buller Memorial	707	0	119	588
Channel 7 Advertising	350	0	0	350
Team 398	441	0	406	35
Concession Stand	2,780	11,080	11,472	2,388
Sales Tax	137	4,664	4,702	99
	10,321	24,029	24,253	10,097
Total District Activity Funds	$ 21,540	$ 43,571	$ 42,017	$ 23,094

Peabody-Burns Unified School District Number 398

Schedule 5 - A

RELATED MUNICIPAL ENTITY
PEABODY-BURNS RECREATION COMMISSION - GENERAL

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

		2022		
	2021 Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Local Sources				
Ad Valorem Tax	$ 49,578	$ 67,030	$ 54,000	$ 13,030
Delinquent Tax	1,381	951	1,200	(249)
Interest on Idle Funds	48	27	0	27
Reimbursements	1,063	2,781	1,400	1,381
Fees for Services	1,480	1,000	1,500	(500)
County sources				
Motor Vehicle Tax	4,493	4,157	4,800	(643)
Recreational Vehicle Tax	80	78	85	(7)
Commercial Vehicle Tax	214	224	0	224
Total Cash Receipts	58,337	76,248	$ 62,985	$ 13,263
Expenditures				
Community Service Operations				
Salaries				
Non-certified	17,885	19,683	$ 19,500	$ 183
Equipment and Supplies	3,636	3,431	4,200	(769)
Caps/Shirts	2,330	1,918	3,500	(1,582)
League Fees	1,035	1,185	1,300	(115)
Swimming	750	750	1,250	(500)
Transportation	546	2,697	1,000	1,697
Umpires/Officials/Helpers	90	20	1,000	(980)
Lights	1,150	1,134	1,400	(266)
Special Projects	10,977	40,930	42,000	(1,070)
Liability Insurance	1,893	1,887	2,000	(113)
Printing and Publications	2,208	2,885	2,500	385
Miscellaneous	124	130	350	(220)
Summer Activities	1,112	2,820	0	2,820
Total Expenditures	43,736	79,470	$ 80,000	$ (530)
Receipts Over (Under) Expenditures	14,601	(3,222)		
Unencumbered Cash, July 1	59,324	73,925		
Unencumbered Cash, June 30	$ 73,925	$ 70,703		

See Independent Auditor's Report.

Peabody-Burns Unified School District Number 398

Schedule 5 - B

RELATED MUNICIPAL ENTITY
PEABODY-BURNS EDUCATION ENDOWMENT FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended June 30, 2022

	2021 Actual	2022 Actual
Cash Receipts		
Local Sources		
Interest and Dividends	$ 481	$ 768
Realized Gain	713	21
Unrealized Gains (Losses)	3,806	(3,572)
Deposits (Withdrawals)	354	0
Contribution	728	340
Total Cash Receipts	6,082	(2,443)
Expenditures		
Administrative Fee	454	456
Investment Management Fee	104	124
Interfund Transfer	(41)	0
Total Expenditures	517	580
Receipts Over (Under) Expenditures	5,565	(3,023)
Unencumbered Cash, July 1	20,971	26,536
Unencumbered Cash, June 30	$ 26,536	$ 23,513

See Independent Auditor's Report.

Peabody-Burns Unified School District Number 398

Schedule 5 - C

RELATED MUNICIPAL ENTITY
PEABODY-BURNS HIGH SCHOOL ENDOWMENT FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended June 30, 2022

	2021 Actual	2022 Actual
Cash Receipts		
Local Sources		
Interest and Dividends	$ 1,825	$ 2,857
Realized Gain	2,696	83
Unrealized Gains (Losses)	14,499	(13,233)
Deposits (Withdrawals)	1,368	0
Contribution	90	100
Total Cash Receipts	20,478	(10,193)
Expenditures		
Grants	282	2,790
Administrative Fee	1,475	1,387
Investment Management Fee	392	462
Interfund Transfer	(8)	0
Total Expenditures	2,141	4,639
Receipts Over (Under) Expenditures	18,337	(14,832)
Unencumbered Cash, July 1	80,940	99,277
Unencumbered Cash, June 30	$ 99,277	$ 84,445