UNIFIED SCHOOL DISTRICT NO. 258

Financial Statements
and
Supplemental Information

with Independent Auditor's Report

For the Year Ended June 30, 2021

Unified School District No. 258
Humboldt, Kansas
Special Financial Statements
For the Fiscal Year Ended June 30, 2021

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INDEPENDENT AUDITORS' REPORT

Board of Education
Unified School District No. 258
Humboldt, Kansas

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Unified School District No. 258, Humboldt, Kansas, as of and for the year ended June 30, 2021, and the related notes to the financial statement.

Management's Responsibility 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 1 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 statements 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.

Auditor's Responsibility

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit 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 *Kansas Municipal Audit and Accounting Guide*. Those standards require we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement 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 entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note 1 of the Notes to Financial Statement, the financial statement is prepared by Unified School District No. 258, Humboldt, Kansas, 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 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

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 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 Unified School District No. 258, Humboldt, Kansas, as of June 30, 2021, 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 Unified School District No. 258, Humboldt, Kansas, as of June 30, 2021, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated April 5, 2022 on our consideration of Unified School District No. 258, Humboldt, Kansas, 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 control over financial reporting and compliance and the results of that testing, and not to provide an opinion on 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. 258, Humboldt, Kansas, internal control over financial reporting and compliance.

Report on 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 Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements of Federal Awards, and is not a required part of the basic financial statements. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, schedule of regulatory basis receipts and expenditures-agency funds (Schedules 1, 2, 3 and 4 as listed in the table of contents), as required under the provisions of the *Kansas Municipal Audit and Accounting Guide*, are presented for analysis and are also not a required part of the basic financial statement. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

Prior Year Comparative Analysis

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. 258, Humboldt, Kansas, as of June 30, 2020 (not presented herein) and have issued our report thereon dated April 12, 2021, which contained an unmodified opinion on the basic financial statement. The 2020 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 http://www.admin.ks.gov/offices/chief-financial-officer/municipal-services. The 2020 actual column (2020 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget for the year ended June 30, 2021 (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 2020 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 2020 financial statement. The 2020 comparative information was subjected to the auditing procedures applied in the audit of the 2020 financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2020 financial statement or to the 2020 financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2020 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, 2020, on the basis of accounting described in Note 1.

Respectfully Submitted,

Rodney M. Burns, CPA, LLC

April 5, 2022

Unified School District No. 258
Summary Statement of Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis
For the Year Ended June 30, 2021

		Beginning Unencumbered Cash Balance	Beginning Balance Adjustment	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Governmental Type Funds:								
General	(2)	$ 2,661	16	6,490,552	6,493,214	15	481,943	481,958
Supplemental General	(2)	50,737	131	1,743,846	1,716,583	78,131	71,595	149,726
Special Purpose:								
Pre-School Aged At-Risk		65,902		85,226	35,226	115,902		115,902
At Risk K-12		282,756		567,336	567,336	282,756		282,756
Bilingual Education		521		1,828		2,349		2,349
Virtual Education		170,702		662,658	594,218	239,142	30,179	269,321
Capital Outlay		2,361,390		1,108,868	947,916	2,522,342	39,859	2,562,201
Driver Training		10,639		4,344	6,092	8,891		8,891
Food Service		128,101		336,693	394,000	70,794	984	71,778
Professional Development		55,584				55,584		55,584
Special Education		248,315		1,050,124	1,150,012	148,427		148,427
Career and Postsecondary Education		100,103		403,807	383,663	120,247	6,193	126,440
KPERS Special Retirement Contribution				627,019	627,019			
Contingency Reserve		485,115				485,115		485,115
Textbook and Student Material Revolving		99,056		16,017		115,073		115,073
Recreation Commission		145,597		147,093	217,439	75,251		75,251
21st Century Community Learning Centers		1,342			1,342			
Technology Literacy Challenge Grant		1				1		1
REAP Grant	(2)	5	116	24,943	25,061	3	5,191	5,194
Special Mini-Grants		171,008		79,681	65,521	185,168	45,986	231,154
Title I		13,193		120,934	127,448	6,679	555	7,234
Improving Teacher Quality		941		6,050	11,749	(4,758)	4,361	(397)
Masonic Literacy Grant		2,966			1,749	1,217	1,749	2,966
Mental Health Grant		582				582		582
Kansas Reading Roadmap		1,454			1,454			
Title II ARRA		18				18		18
Title IV-A		(363)		6,700	9,381	(3,044)	3,059	15
Health Care Grant		1,986				1,986		1,986
School Nurse Grant		(5,668)		40,350	49,741	(15,059)		(15,059)
Families and Schools Together Grant		34,734			18,986	15,748		15,748
Gate Receipts		9,943		27,630	33,740	3,833		3,833
Special Projects		19,755		21,113	26,451	14,417		14,417
Bond and Interest:								
Bond and Interest		1,513,724		890,678	759,476	1,644,926		1,644,926
Trusts:								
Elementary/Secondary School Emergency Relief				83,877	156,633	(72,756)	73,023	267
SPARK Program				241,400	241,400			
ESSER Special Education Grant				12,460	12,460			
Total Primary Government	(1)	5,972,800	263	14,801,227	14,675,310	6,098,980	764,677	6,863,657

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

Unified School District No. 258
Summary Statement of Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis
For the Year Ended June 30, 2021

	Beginning Unencumbered Cash Balance	Beginning Balance Adjustment	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Composition of Cash:							
Certificates of Deposit							1,113,327
Demand Deposits							5,597,662
Due from State of Kansas							493,966
Petty Cash Advance							825
Less: Agency Funds							(342,123)
Total Primary Government (1)							6,863,657

(1) Excluding Agency Funds
(2) Beg Bal Adjust - Prior Year Encumbrances Cancelled

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

Note 1 Summary of Significant Accounting Policies

A. Reporting Entity

Principles Used in Determining Scope of Entity

The basic criterion used for including or excluding other governmental organizations as part of the financial statements of the School District is financial accountability. Financial accountability is derived from the District's powers and includes, but is not limited to, appointment of a voting majority of the governing body, imposition of will, financial benefit/burden on primary government and fiscal dependency. The District has waived the application of generally accepted accounting principles and as such, have not included any component units in these financial statements.

B. Basis of Presentation

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

The following Regulatory Basis Fund Types comprise the financial activities of the school district for the year ending June 30, 2021:

General Fund -- the chief operating fund. Used to account for all unrestricted 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 revenue sources that are intended for specific purposes.

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

Agency Funds -- funds used to report assets held by the municipal reporting entity in a purely custodial capacity.

C. Basis of Accounting

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

The Kansas Municipal Audit and Accounting Guide 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 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 obligation against cash. The Kansas Municipal Audit and Accounting Guide 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 School 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 School to use the regulatory basis of accounting.

D. Budgets

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

1. Preparation of the budget for the succeeding calendar year on or before August 1st.
2. Publication in local newspaper of the proposed budget and notice of public hearing on the budget on or before August 5th.
3. Public hearing on or before August 15th but at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25th.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in 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. During the year ended June 30, 2021, the District amended the budgets of the following funds, in the amounts indicated:

		Original Budget	Adopted Budget
General Fund	$	6,340,498	6,547,830
Virtual Education Fund		575,187	782,519

Subsequent to the District adopting this amendment, the budgets of the General Fund and Supplemental General Fund were cut by the State Board of Education to the legal maximum amount of $6,493,214 and $1,716,583, respectively. These legal maximum budgets are based on audited full-time equivalent enrollment.

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

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which revenues are recognized when cash is received. Expenditures include disbursements, 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. All unencumbered appropriations (legal budget expenditure authority) lapse at year-end.

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

Contingency Reserve Fund
Textbook and Student Material Revolving Fund
21st Century Community Learning Centers Fund
Technology Literacy Challenge Grant Fund
REAP Grant Fund
Special Mini-Grants Fund
Title I Fund
Improving Teacher Quality Fund
Masonic Literacy Grant Fund
Mental Health Grant Fund
Kansas Reading Roadmap Fund
Title II ARRA Fund
Title IV-A Fund
Health Care Grant Fund
School Nurse Grant Fund
Families and Schools Together Grant Fund
Gate Receipts Fund
Special Projects Fund

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

E. Assets, Liabilities, and Fund Equity

Cash

To facilitate better management of the District's cash resources, excess cash is combined in pooled operating accounts. Each fund's portion of total cash is based on its equity in the pooled cash amount. Cash in excess of current operating needs is invested on a pooled investment basis and earnings thereon are credited to the special purpose funds designated by Kansas statutes.

Property Taxes and Other Receivables

Collection of current year property tax by the County Treasurer is not completed, apportioned nor distributed to the various subdivisions until the succeeding year, such procedure being in conformity with governing state statutes.

It is not practicable to apportion delinquent taxes held by the County Treasurer at the end of the audit period and further, the amounts thereof are not material in relationship to the financial statements taken as a whole.

F. Revenues and Expenditures

Property Tax Revenue Recognition

Property taxes become a lien against all property November 1st. Taxpayers have the option of paying in full or in two installments. The delinquency dates are December 20th and May 10th. Delinquent taxes are assessed interest at rates established by Kansas Statutes. This interest is retained by the county.

Taxes levied to finance the budget are made available to the school after January 1st and are distributed by the county treasurer approximately every month and a half. At least 50% of the taxes levied are available in January.

Reimbursed Expenses

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

Interfund Transactions

Quasi-external transactions are accounted for as revenue, expenditures or expenses. Transactions that constitute reimbursements to a fund for expenditures/expenses initially made from it that are properly applicable to another fund, are recorded as expenditures/expenses in the reimbursing fund and as reductions of expenditures/expenses in the fund that is reimbursed.

All other interfund transactions, except quasi-external transactions and reimbursements, are reported as transfers. Non-recurring or non-routine permanent transfers of equity are reported as residual equity transfers. All other interfund transfers are reported as operating transfers.

Note 2 In-Substance Receipt in Transit

The District received $493,966 subsequent to June 30, 2021 and as required by K.S.A. 72-6417 and 72-6434, the receipt was recorded as an in-substance receipt in transit and included as a receipt for the year ended June 30, 2021. $432,811 of these receipts were for the General Fund and $61,155 for the Supplemental General Fund. The total of these amounts is displayed in the "Composition of Cash" as "Due from State of Kansas".

Note 3 Deposits and Investments

K.S.A. 9-1401 establishes the depositories which may be used by the District. The statute requires banks eligible to hold the District's funds have a main or branch bank in the county in which the District is located 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.

K.S.A. 12-1675 allows the District to deposit idle funds in time deposits-open accounts, and certificates of deposit with allowable financial institutions; and to invest idle funds in U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool.

The District held no investments at June 30, 2021 and held no investments throughout the year.

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 City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. The District has not designated any peak periods.

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

At June 30, 2021, the carrying amount of the District's deposits was $6,710,989 and the bank balance was $7,508,574. Of the bank balance, $589,881 was covered by federal depository insurance and the remaining $6,918,693 was collateralized with securities held by the pledging financial institutions' agents in the School's name.

Note 4 Long-term Debt

Prior Year Refunding of Debt

On December 28, 2005 the District issued $6,875,000 in General Obligation Advance Refunding and School Improvement Bonds with interest rates ranging from 3.50% to 5.00%. $5,900,000 of the proceeds of this issue were used in conjunction with a building project. The remaining $975,000 was used to advance refund the remaining $870,000 of the outstanding 1995 School Improvement bonds which were originally issued on February 15, 1995 with interest rates ranging from 5.30% to 7.00%. The net proceeds of the refunding portion of the bond issue (after issuance costs) were used to purchase U.S. government securities. Those securities were deposited in an irrevocable trust with an escrow agent to provide for all future debt service payments on the refunded portion of the bonds until their final maturity in 2010. As of June 30, 2021, the 1995 School Improvement bonds have been fully retired by the escrow agent and the liability for those bonds has been removed from the District's financial statements.

On September 4, 2008 the District issued a total of $1,625,000 in General Obligation Advance Refunding Bonds, in two series, with interest rates ranging from 3.00% to 5.50%. The proceeds of these issues were used to advance refund the remaining $850,000 of the outstanding 1998 Advance Refunding bonds, along with $695,000 of the 2005 Advance Refunding/School Improvement bonds, in an effort to smooth out future payments and prevent spikes in the local tax levy. The refunded 1998 bonds were called and retired immediately while the remainder of the proceeds were placed into an irrevocable trust with an escrow agent to provide for all future debt service payments on the refunded portion of the bonds until their final maturity in 2010. As of June 30, 2021, all of the refunded bonds are have been fully retired and the liability for those bonds has been removed from the District's financial statements.

On August 26, 2014, the District issued $2,600,000 in general obligation refunding bonds, at an interest rate of 2.00%. The proceeds of these bonds were placed into a trust account with a third party bank and were used to advance refund a portion of the outstanding 2005 GO Refunding/Improvement bonds. $2,390,000 of the 2005 bonds outstanding which had redemption dates during 2017-2021 were called and paid on September 1, 2016. The remainder of the 2005 issue will still be retired by the District on the normal payment schedule. As of June 30, 2021, all of the refunded bonds are have been fully retired and the liability for those bonds has been removed from the District's financial statements.

Capital Lease Obligation

At June 30, 2021, the District is obligated under one lease purchase agreement, which provided funds for an HVAC system.

Changes in Long-Term Debt

Changes in long-term debt for the year ending June 30, 2021 were as follows:

Issue	Interest Rate	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
General Obligation Bonds:									
G.O. Improve/Refunding Bonds 2005	3.50-5.00%	12/28/05	$ 6,875,000	09/01/21	175,000		85,000	90,000	6,625
G.O. Refunding Bonds 2008 Series A	3.00-4.50%	09/04/08	910,000	09/01/21	225,000		115,000	110,000	7,451
G.O. Refunding Bonds 2014	2.00%	08/28/14	2,600,000	09/01/20	540,000		540,000	0	5,400
Capital Lease Obligations:									
HVAC System	1.58%	05/15/21	600,000	04/01/26	0	600,000		600,000	0
Sports Complex	3.13%	11/15/12	2,222,111	07/10/22	806,134		806,134	0	49,315
Contracted Liabilities:									
Early Retirement Program					21,094		10,547	10,547	0
Total Contractual Indebtedness					1,767,228	600,000	1,556,681	810,547	68,791

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

Principal	2021-22	2022-23	2023-24	2024-25	2025-26	Total
General Obligation Bonds	$ 200,000					200,000
Capital Lease Obligations	117,169	117,877	119,733	121,646	123,575	600,000
Contracted Liabilities	10,547					10,547
Total Principal	327,716	117,877	119,733	121,646	123,575	810,547
Interest						
General Obligation Bonds	4,725					4,725
Capital Lease Obligations	7,873	7,166	5,310	3,397	1,468	25,214
Total Interest	12,598	7,166	5,310	3,397	1,468	29,939
Total Principal and Interest	340,314	125,043	125,043	125,043	125,043	840,486

Note 5 Claims and Judgments

The School participates in federal and state programs that are fully or partially funded by grants received from other governmental units. Expenditures financed by grants are subject to audit by the appropriate grantor government. If expenditures are disallowed due to noncompliance with grant program regulations, the School may be required to reimburse the grantor government. As of April 5, 2022, current year grant expenditures have not been audited, but the School believes disallowed expenditures or overpayments, if any, will not have a material effect on individual governmental funds or the overall financial position of the School.

During the course of its operations, the School is a party to various claims, legal actions and complaints. It is the opinion of the School's management that these matters are not anticipated to have a material impact on the School.

The School 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 School has purchased commercial insurance for these potential risks. There have been no significant reductions in insurance coverage from 2020 to 2021, and there were no settlements that exceeded insurance coverage in the past three years.

Note 6 Interfund Transfers

From	To	Authority	Amount
General Fund	At Risk K-12 Fund	K.S.A. 72-5167	$ 150,000
General Fund	Capital Outlay Fund	K.S.A. 72-5167	265,411
General Fund	Virtual Education Fund	K.S.A. 72-5167	250,000
General Fund	Special Education Fund	K.S.A. 72-5167	976,997
General Fund	Career and Postsecondary Education Fund	K.S.A. 72-5167	40
Supplemental General Fund	Pre-School Aged At-Risk Fund	K.S.A. 72-5143	85,226
Supplemental General Fund	Bilingual Education Fund	K.S.A. 72-5143	1,828
Supplemental General Fund	At Risk K-12 Fund	K.S.A. 72-5143	417,336
Supplemental General Fund	Virtual Education Fund	K.S.A. 72-5143	412,056
Supplemental General Fund	Special Education Fund	K.S.A. 72-5143	73,127
Supplemental General Fund	Career and Postsecondary Education Fund	K.S.A. 72-5143	403,767

Note 7 Other Long-Term Obligations from Operations

Compensated Absences.

The School District's policies regarding sick leave and vacation pay permit employees to accumulate 15 days of sick leave per year up to a maximum of 90 days and permit non-teaching personnel to accumulate 15 days of sick leave per year to a maximum of 90 days. Policies prohibit payment for vacation time in lieu of time off and require the cancellation of unused vacation at the time of employment termination.

Early Retirement Incentive Plan

The School District has adopted an early retirement incentive plan for teaching personnel. Under this plan, teachers who were hired prior to the 2007-2008 school year, have six or more years service with the District and have achieved their fifty-fifth, but not their sixty-fifth birthday, or have 85 Kpers points, can receive a percentage of their final contracted salary per year, each year, until the age of sixty-five. Any teachers retiring under this plan can only draw benefits for a maximum of five years. Benefits are computed using the following scale:

	Years of Service		
Year After Retirement	15 or More	10-14	6-10
1st	18.40%	10.80%	6.60%
2nd	18.40%	10.80%	6.60%
3rd	18.40%	10.80%	6.60%
4th	18.40%	10.80%	6.60%
5th	18.40%	10.80%	6.60%

Defined Benefit Pension Plan

Plan description. The District participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing, multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, et seq. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in its Comprehensive Annual Financial Report which can be found on the KPERS website at www.kpers.org or by writing to KPERS (2611 South Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

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

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

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 per year beginning in fiscal year 2018. Senate Substitute for House Bill 2002 authorized the delay of $194.0 million in fiscal year 2019 contributions. Payment is scheduled to be made in a series of twenty annual payments of $19.4 million starting in fiscal year 2020.

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

The State of Kansas is required to contribute the statutory required employer's share except for retired District employees. The District is responsible for the employer's portion of the cost for retired District employees. The District received and remitted amounts equal to the statutory contribution rate, which totaled $627,019 from the State of Kansas for the year ended June 30, 2021.

Net Pension Liability. At June 30, 2021, the District's proportionate share of the collective net pension liability reported by KPERS was $5,191,514. The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2020, which was rolled forward to June 30, 2021. The District's proportion of the net pension liability was based on the ratio of the District's contributions to KPERS, relative to the total employer and non-employer contributions of the State/School subgroup within KPERS for the fiscal year ended June 30, 2021. Since the KMAAG regulatory basis of accounting does not recognize longterm debt, this liability is not reported in these financial statements.

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

Note 8 Stewardship, Compliance, and Accountability

Compliance with Kansas Cash Basis Law

The following funds had deficit unencumbered cash balances as of June 30, 2021, in the amounts indicated:

Improving Teacher Quality Fund	$ 4,758
Title IV-A Fund	3,044
School Nurse Grant Fund	15,059
Elementary and Secondary School Emergency Relief Fund	72,756

In each of these funds, this deficit balance was caused by expenditures made in anticipation of federal and other grant funding reimbursements to be received in the 2021-22 fiscal year. This is not a violation of the Kansas Cash Basis Law.

Compliance with Kansas Budget Law

No violations.

Compliance with Kansas Depository Security Law

No violations.

Note 9 COVID-19

On January 30, 2020, the World Health Organization ("WHO") announced a global health emergency because of a new strain of coronavirus in Wuhan, China (the "COVID-19 outbreak") and the risks to the international community as the virus spread globally beyond its point of origin. In March, 2020, the WHO classified the COVID-19 outbreak as a pandemic, based on the rapid increase in exposure globally. The full impact of the COVID-19 outbreak continues to evolve as of the date of this report. As such, it is uncertain as to the full magnitude that the pandemic will have on the District's financial condition, liquidity and future results of operations. Management is actively monitoring the global and local situation, and the impact on its financial condition, liquidity, operations, suppliers, industry and workforce. Given the daily evolution of the COVID-19 outbreak and the global responses to curb its spread, the District is not able to estimate the effects of the COVID-19 outbreak on its results of operations, financial condition or liquidity for fiscal year 2021. Future potential impacts may include decreases to in-person enrollment, increases to Virtual Education expenses and additional expenses to insure the safety and health of District personnel and students.

CRF and CARES Act Funding

As a result of COVID-19, the State of Kansas has received Coronavirus Relief Funds (CRF) under the Coronavirus Aid, Relief and Economic Security (CARES) Act. The CRF were passed through to the counties of Kansas through the Strengthening People and Revitalizing Kansas (SPARK) program. SPARK's first round distribution was to local governments in the amount of $400 million. The District received CRF in the amount of $337,737 from both the CARES Act and the SPARK program. The CRF are to be used to strengthen health, to allow the economy to reopen safely and to remain open. The goals are to be fair, impactful and timely. Additional information and updates on SPARK, the CARES Act and CRF, which includes audit requirements, can be found at https://covid.ks.gov/.

Note 10 Subsequent Events

The District has evaluated subsequent events through April 5, 2022, the date which the financial statement was available to be issued. There were no events during that period which would impact this financial statement.

Unified School District No. 258
Summary of Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2021

	Certified Budget	Adjustment to Comply with Legal Max	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Favorable (Unfavorable)
Governmental Type Funds:						
General	$ 6,547,830	(54,616)		6,493,214	6,493,214	
Supplemental General	1,761,607	(45,024)		1,716,583	1,716,583	
Special Purpose:						
Pre-School Aged At-Risk	80,062			80,062	35,226	44,836
At Risk K-12	733,601			733,601	567,336	166,265
Bilingual Education	1,831			1,831		1,831
Virtual Education	782,519			782,519	594,218	188,301
Capital Outlay	3,049,876			3,049,876	947,916	2,101,960
Driver Training	17,567			17,567	6,092	11,475
Food Service	476,205		114,472	590,677	394,000	196,677
Professional Development	65,045			65,045		65,045
Special Education	1,215,807			1,215,807	1,150,012	65,795
Career and Postsecondary Education	531,243			531,243	383,663	147,580
KPERS Special Retirement Contribution	716,643			716,643	627,019	89,624
Recreation Commission	287,684			287,684	217,439	70,245
Bond and Interest:						
Bond and Interest	964,201			964,201	759,476	204,725
Totals	17,231,721	(99,640)	114,472	17,246,553	13,892,194	3,354,359

Unified School District No. 258
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Favorable (Unfavorable)
Cash Receipts				
Revenue from State Sources				
General State Aid	$ 5,441,378	5,745,810	5,721,142	24,668
State Aid Reimbursement	1,491			
Mineral Production Tax	296	294	500	(206)
Special Education Aid	759,160	744,448	768,910	(24,462)
Total Cash Receipts	6,202,325	6,490,552	6,490,552	
Expenditures and Transfers				
Instruction				
Certified Salaries	1,621,953	1,732,264	1,797,433	65,169
Group Insurance	201,567	230,126	228,276	(1,850)
Social Security	118,079	127,626	126,000	(1,626)
Other Employee Benefits	27,585	18,585	41,646	23,061
Purchased Professional and Technical Services			38,100	38,100
Instructional Services	32,976	33,976		(33,976)
General Supplies and Materials	228,759	75,942	78,350	2,408
Miscellaneous Supplies	2,074	5,030	4,500	(530)
Other			22,300	22,300
Total Instruction	2,232,993	2,223,549	2,336,605	113,056
Support Services - Students				
Certified Salaries	77,892	66,501	171,595	105,094
Group Insurance	15,822	15,991	24,710	8,719
Social Security	7,595	7,662	12,500	4,838
Other Employee Benefits			4,500	4,500
General Supplies and Materials			1,000	1,000
Total Support Services - Students	101,309	90,154	214,305	124,151
Support Services - Instr. Staff				
Non-Certified Salaries	17,872	18,506	18,372	(134)
Group Insurance	7,291	7,435	7,436	1
Social Security	1,305	1,298	1,380	82
Other Employee Benefits			4,000	4,000
Other	3,179	3,468		(3,468)
Total Support Services - Instr. Staff	29,647	30,707	31,188	481
General Administration				
Certified Salaries	99,525	124,068	103,000	(21,068)
Non-Certified Salaries	59,468	61,474	68,500	7,026
Group Insurance	19,152	19,936	19,648	(288)
Social Security	13,257	13,707	13,053	(654)
Other Employee Benefits	44,064	14,776	48,000	33,224
Purchased Professional and Technical Services	13,305	17,676	22,100	4,424
Other Purchased Services	9,049	10,042		(10,042)
Insurance	169,347	150,640	77,000	(73,640)
Communication Services	7,294	6,953	7,500	547
Other Miscellaneous Purchased Services			13,300	13,300
General Supplies and Materials	8,289	3,635	10,000	6,365
Other	11,093	13,203	16,500	3,297
Total General Administration	453,843	436,110	398,601	(37,509)

Unified School District No. 258
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Favorable (Unfavorable)
School Administration				
Certified Salaries	$ 198,879	223,589	206,255	(17,334)
Non-Certified Salaries	92,605	96,116	102,567	6,451
Group Insurance	45,420	45,901	56,006	10,105
Social Security	21,544	23,468	24,802	1,334
Other Employee Benefits	343		2,400	2,400
Purchased Property Services	120,092		349,862	349,862
Other Purchased Services	2,568	2,568		(2,568)
Communication Services	7,761	8,021	9,300	1,279
Other Miscellaneous Purchased Services			500	500
General Supplies and Materials	6,337	2,621	6,100	3,479
Other	713	1,961	2,500	539
Total School Administration	496,262	404,245	760,292	356,047
Support Services - Business				
Non-Certified Salaries	3,153	3,890	3,960	70
Social Security	241	298	303	5
Other Employee Benefits			700	700
General Supplies and Materials	1,256	1,730	2,800	1,070
Total Support Services - Business	4,650	5,918	7,763	1,845
Operations and Maintenance				
Non-Certified Salaries	253,931	262,010	300,482	38,472
Group Insurance	52,349	53,118	66,000	12,882
Social Security	18,195	19,522	20,200	678
Other Employee Benefits	5,000		5,000	5,000
Purchased Property Services	20,785	32,780		(32,780)
Water/Sewer Services (Non-Energy)	12,868	20,369	23,500	3,131
Repairs and Maintenance			6,500	6,500
Rentals/Leases		574,291		(574,291)
Repair of Buildings	87,116	155,069	131,208	(23,861)
Other Purchased Property Services			21,373	21,373
General Supplies and Materials	20,340	23,608	33,295	9,687
Heating	16,442	20,063	29,000	8,937
Electricity	167,691	169,098	196,650	27,552
Total Operations and Maintenance	654,717	1,329,928	833,208	(496,720)
Vehicle Operation Services				
Non-Certified Salaries	62,253	68,430	83,000	14,570
Group Insurance	43	61	2,200	2,139
Social Security	4,629	5,107	5,500	393
Other Employee Benefits	1,578	1,560		(1,560)
Purchased Property Services	6,829	2,187		(2,187)
Repairs and Maintenance	16,089	30,214		(30,214)
Insurance	14,740		14,740	14,740
Motor Fuel	16,979	19,485	40,000	20,515
Vehicles (Including school buses)		196,511	87,095	(109,416)
Other	4,276	6,600	53,500	46,900
Total Vehicle Operation Services	127,416	330,155	286,035	(44,120)
Monitoring Services				
Non-Certified Salaries			3,500	3,500

Unified School District No. 258
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Favorable (Unfavorable)
Fund Transfers				
Pre-School Aged At-Risk	$ 33,178		14,160	14,160
Bilingual Education			782	782
At Risk K-12	234,773	150,000	278,736	128,736
Capital Outlay	449,382	265,411		(265,411)
Virtual Education	435,485	250,000	611,817	361,817
Driver Training			1,928	1,928
Food Service	71,827			
Professional Development	10,582			
Special Education	870,858	976,997	768,910	(208,087)
Career and Postsecondary Education		40		(40)
Total Fund Transfers	2,106,085	1,642,448	1,676,333	33,885
Budget Adjustments				
Legal Max Adjustment			(54,616)	(54,616)
Total Expenditures and Transfers	6,206,922	6,493,214	6,493,214	
Receipts Over (Under) Expenditures and Transfers	(4,597)	(2,662)		
Unencumbered Cash, Beginning	4,596	2,661		
Prior Year Encumbrances Cancelled	2,662	16		
Unencumbered Cash, Ending	2,661	15		

Unified School District No. 258
Supplemental General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Favorable (Unfavorable)
Cash Receipts				
Revenue from Local Sources				
Ad Valorem Taxes	$ 966,873	906,142	862,962	43,180
Delinquent Taxes	4,411	10,103	5,982	4,121
16/20M Truck Tax	1,677	1,485		1,485
Commercial Motor Vehicle Tax	6,082	6,511		6,511
Reimbursements	2,650			
Total Revenue from Local Sources	981,693	924,241	868,944	55,297
Revenue from County Sources				
Motor Vehicle Tax	49,845	50,945	49,940	1,005
Recreational Vehicle Tax	1,105	1,191	1,080	111
Commercial Vehicle Tax			3,555	(3,555)
Revenue in Lieu of Taxes	285	328		328
Total Revenue from County Sources	51,235	52,464	54,575	(2,111)
Revenue from State Sources				
Supplemental State Aid	699,625	767,141	742,238	24,903
Total Cash Receipts	1,732,553	1,743,846	1,665,757	78,089
Expenditures and Transfers				
Instruction				
Certified Salaries	48,050	49,890	51,500	1,610
Group Insurance	7,291	7,423	7,460	37
Social Security	3,652	3,737	4,500	763
Purchased Property Services	25,032	28,024	99,000	70,976
General Supplies and Materials	34,625	46,262	98,100	51,838
Textbooks			71,199	71,199
Workbooks	2,620			
Audio Visual and Software	968	22,379		(22,379)
Miscellaneous Supplies	62,758	72,293	50,000	(22,293)
Property (Equipment & Furnishings)		5,622	8,000	2,378
Other	6,888			
Total Instruction	191,884	235,630	389,759	154,129
General Administration				
Insurance	35,462	30,616	26,000	(4,616)
Operations and Maintenance				
Repairs and Maintenance	17,412	36,732	28,700	(8,032)
Repair of Buildings	13,230	21	183,167	183,146
Other Purchased Property Services	217,559	20,244	309,622	289,378
Other Miscellaneous Purchased Services			22,000	22,000
Total Operations and Maintenance	248,201	56,997	543,489	486,492
Fund Transfers				
Pre-School Aged At-Risk	10,000	85,226		(85,226)
Bilingual Education	521	1,828	528	(1,300)
At Risk K-12	403,078	417,336	172,109	(245,227)
Virtual Education	134,110	412,056		(412,056)
Special Education	326,447	73,127	198,582	125,455
Career and Postsecondary Education	390,713	403,767	431,140	27,373
Total Fund Transfers	1,264,869	1,393,340	802,359	(590,981)
Budget Adjustments				
Legal Max Adjustment			(45,024)	(45,024)
Total Expenditures and Transfers	1,740,416	1,716,583	1,716,583	

Unified School District No. 258
Supplemental General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Favorable (Unfavorable)
Receipts Over (Under) Expenditures and Transfers	$ (7,863)	27,263		
Unencumbered Cash, Beginning	58,586	50,737		
Prior Year Encumbrances Cancelled	14	131		
Unencumbered Cash, Ending	50,737	78,131		

Unified School District No. 258
Pre-School Aged At-Risk Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Favorable (Unfavorable)
Cash Receipts				
Operating Transfers				
Transfer from General Fund	$ 33,178		14,160	(14,160)
Transfer from Supplemental General Fund	10,000	85,226		85,226
Total Cash Receipts	43,178	85,226	14,160	71,066
Expenditures and Transfers				
Instruction				
Certified Salaries	20,593	21,513	45,000	23,487
Group Insurance	7,668	8,412	8,812	400
Social Security	3,913	3,937	4,250	313
Purchased Professional and Technical Services			10,500	10,500
Other Miscellaneous Purchased Services			1,000	1,000
General Supplies and Materials	1,007	1,364	10,500	9,136
Total Expenditures and Transfers	33,181	35,226	80,062	44,836
Receipts Over (Under) Expenditures and Transfers	9,997	50,000		
Unencumbered Cash, Beginning	55,905	65,902		
Unencumbered Cash, Ending	65,902	115,902		

Unified School District No. 258
At Risk K-12 Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Favorable (Unfavorable)
Cash Receipts				
Operating Transfers				
Transfer from General Fund	$ 234,773	150,000	278,736	(128,736)
Transfer from Supplemental General Fund	403,078	417,336	172,109	245,227
Total Cash Receipts	637,851	567,336	450,845	116,491
Expenditures and Transfers				
Instruction				
Certified Salaries	313,059	320,539	328,546	8,007
Non-Certified Salaries	166,862	168,022	180,000	11,978
Group Insurance	40,492	40,373	54,000	13,627
Social Security	38,186	38,402	43,000	4,598
General Supplies and Materials			128,055	128,055
Total Expenditures and Transfers	558,599	567,336	733,601	166,265
Receipts Over (Under) Expenditures and Transfers	79,252			
Unencumbered Cash, Beginning	203,504	282,756		
Unencumbered Cash, Ending	282,756	282,756		

Unified School District No. 258
Bilingual Education Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Favorable (Unfavorable)
Cash Receipts				
Operating Transfers				
Transfer from General Fund	$		782	(782)
Transfer from Supplemental General Fund	521	1,828	528	1,300
Total Cash Receipts	521	1,828	1,310	518
Expenditures and Transfers				
Instruction				
Purchased Professional and Technical Services			1,831	1,831
Total Expenditures and Transfers			1,831	1,831
Receipts Over (Under) Expenditures and Transfers	521	1,828		
Unencumbered Cash, Beginning		521		
Unencumbered Cash, Ending	521	2,349		

Unified School District No. 258
Virtual Education Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Favorable (Unfavorable)
Cash Receipts				
Revenue from Local Sources				
Other Revenue From Local Sources	$	602		602
Operating Transfers				
Transfer from General Fund	435,485	250,000	611,817	(361,817)
Transfer from Supplemental General Fund	134,110	412,056		412,056
Total Operating Transfers	569,595	662,056	611,817	50,239
Total Cash Receipts	569,595	662,658	611,817	50,841
Expenditures and Transfers				
Instruction				
Certified Salaries	271,067	320,038	485,408	165,370
Non-Certified Salaries	41,334	42,185	46,445	4,260
Group Insurance	31,742	34,792	32,576	(2,216)
Social Security	22,230	24,006	23,460	(546)
Other Employee Benefits			500	500
Communication Services	5,592	6,000		(6,000)
General Supplies and Materials	25,000	27,125	80,000	52,875
Property (Equipment & Furnishings)	81,918	2,706	40,000	37,294
Total Instruction	478,883	456,852	708,389	251,537
Support Services - Students				
Purchased Professional and Technical Services		81,609		(81,609)
General Administration				
Certified Salaries	29,598	29,057	35,000	5,943
Other Purchased Services	183		8,100	8,100
Communication Services	7,608	8,014		(8,014)
General Supplies and Materials	5,851	3,441	12,000	8,559
Other	4,582	5,118	2,000	(3,118)
Total General Administration	47,822	45,630	57,100	11,470
Operations and Maintenance				
Purchased Property Services	623	615		(615)
Water/Sewer Services (Non-Energy)	280	249	1,000	751
Rentals/Leases	7,200	7,600	8,400	800
Other Purchased Property Services			1,230	1,230
Heating	203	312	4,000	3,688
Electricity	1,421	1,351	2,400	1,049
Total Operations and Maintenance	9,727	10,127	17,030	6,903
Total Expenditures and Transfers	536,432	594,218	782,519	188,301
Receipts Over (Under) Expenditures and Transfers	33,163	68,440		
Unencumbered Cash, Beginning	136,755	170,702		
Prior Year Encumbrances Cancelled	784			
Unencumbered Cash, Ending	170,702	239,142		

Unified School District No. 258
Capital Outlay Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Favorable (Unfavorable)
Cash Receipts				
Revenue from Local Sources				
Ad Valorem Taxes	$ 456,057	443,226	434,297	8,929
Delinquent Taxes	1,957	4,796	2,821	1,975
16/20M Truck Tax	682	699		699
Commercial Motor Vehicle Tax	2,894	3,073		3,073
Interest on Investments	48,800	51,302	50,000	1,302
Other Revenue From Local Sources	12,734	153,466	10,000	143,466
Total Revenue from Local Sources	523,124	656,562	497,118	159,444
Revenue from County Sources				
Motor Vehicle Tax	21,850	24,241	23,835	406
Recreational Vehicle Tax	489	578	516	62
Commercial Vehicle Tax			1,697	(1,697)
Total Revenue from County Sources	22,339	24,819	26,048	(1,229)
Revenue from State Sources				
General State Aid	153,205	162,076	165,320	(3,244)
Operating Transfers				
Transfer from General Fund	449,382	265,411		265,411
Total Cash Receipts	1,148,050	1,108,868	688,486	420,382
Expenditures and Transfers				
Instruction				
Supplies and Materials			250,000	250,000
Audio Visual and Software			349,141	349,141
Property (Equipment & Furnishings)	125,362	158,326	500,000	341,674
Total Instruction	125,362	158,326	1,099,141	940,815
Support Services - Students				
Property (Equipment & Furnishings)		281,158	562,316	281,158
Operations and Maintenance				
Property (Equipment & Furnishings)	161,796		100,000	100,000
Student Transportation				
Property (Equipment & Furnishings)			200,000	200,000
Monitoring Services				
Property (Equipment & Furnishings)	23,000	39,859		(39,859)
Facilities Acquisition/Construction				
Site Improvement Services	24,387	468,573	900,000	431,427
New Buildings Acquisition and Construction	48,589		59,000	59,000
Building Repair and Remodeling			129,419	129,419
Total Facilities Acquisition/Construction	72,976	468,573	1,088,419	619,846
Total Expenditures and Transfers	383,134	947,916	3,049,876	2,101,960
Receipts Over (Under) Expenditures and Transfers	764,916	160,952		
Unencumbered Cash, Beginning	1,596,474	2,361,390		
Unencumbered Cash, Ending	2,361,390	2,522,342		

Unified School District No. 258
Driver Training Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Favorable (Unfavorable)
Cash Receipts				
Revenue from Local Sources				
Other Revenue From Local Sources	$		5,000	(5,000)
User Charges and Fines		4,344		4,344
Total Revenue from Local Sources		4,344	5,000	(656)
Revenue from State Sources				
General State Aid	3,121			
Operating Transfers				
Transfer from General Fund			1,928	(1,928)
Total Cash Receipts	3,121	4,344	6,928	(2,584)
Expenditures and Transfers				
Instruction				
Certified Salaries	2,100	5,600	9,500	3,900
Social Security	161	428	1,000	572
Miscellaneous Supplies		64	5,067	5,003
Total Instruction	2,261	6,092	15,567	9,475
Operations and Maintenance				
Motor Fuel	168		2,000	2,000
Total Expenditures and Transfers	2,429	6,092	17,567	11,475
Receipts Over (Under) Expenditures and Transfers	692	(1,748)		
Unencumbered Cash, Beginning	9,947	10,639		
Unencumbered Cash, Ending	10,639	8,891		

Unified School District No. 258
Food Service Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Favorable (Unfavorable)
Cash Receipts				
Revenue from Local Sources				
Student Sales	$ 79,807	10,704	98,608	(87,904)
Adults and Non-Reimbursable Programs	21,301	1,610	40,500	(38,890)
Other Revenue From Local Sources	4,307			
Total Revenue from Local Sources	105,415	12,314	139,108	(126,794)
Revenue from State Sources				
General State Aid	3,059	3,393	2,642	751
Revenue from Federal Sources				
Federal Financial Assistance	214,576	320,986	206,514	114,472
Operating Transfers				
Transfer from General Fund	71,827			
Total Cash Receipts	394,877	336,693	348,264	(11,571)
Expenditures and Transfers				
Food Service Operations				
Non-Certified Salaries	158,515	169,858	165,000	(4,858)
Group Insurance	23,680	21,471	27,800	6,329
Social Security	11,612	12,758	13,500	742
Purchased Professional and Technical Services	117	3,637		(3,637)
Other Miscellaneous Purchased Services			5,000	5,000
Food and Milk	154,535	146,005	190,000	43,995
Miscellaneous Supplies	10,295	24,613	18,000	(6,613)
Property (Equipment & Furnishings)	4,204	12,705	12,316	(389)
Other	2,130	2,953	44,589	41,636
Total Food Service Operations	365,088	394,000	476,205	82,205
Budget Credit Adjustment			114,472	114,472
Total Expenditures and Transfers	365,088	394,000	590,677	196,677
Receipts Over (Under) Expenditures and Transfers	29,789	(57,307)		
Unencumbered Cash, Beginning	98,312	128,101		
Unencumbered Cash, Ending	128,101	70,794		

Unified School District No. 258
Professional Development Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Favorable (Unfavorable)
Cash Receipts				
Revenue from State Sources				
General State Aid	$ 1,471		9,511	(9,511)
Operating Transfers				
Transfer from General Fund	10,582			
Total Cash Receipts	12,053		9,511	(9,511)
Expenditures and Transfers				
Instruction				
Purchased Professional and Technical Services			65,045	65,045
Other Professional Services	6,890			
Total Expenditures and Transfers	6,890		65,045	65,045
Receipts Over (Under) Expenditures and Transfers	5,163			
Unencumbered Cash, Beginning	50,421	55,584		
Unencumbered Cash, Ending	55,584	55,584		

Unified School District No. 258
Special Education Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Favorable (Unfavorable)
Cash Receipts				
Operating Transfers				
Transfer from General Fund	$ 870,858	976,997	768,910	208,087
Transfer from Supplemental General Fund	326,447	73,127	198,582	(125,455)
Total Cash Receipts	1,197,305	1,050,124	967,492	82,632
Expenditures and Transfers				
Instruction				
LEA Payments to COOP's/Interlocals	381,722	406,613	432,797	26,184
LEA State Aid Flowthrough Payments to COOP's/Interlocals	710,221	720,097	722,510	2,413
Total Instruction	1,091,943	1,126,710	1,155,307	28,597
Vehicle Operation Services				
Non-Certified Salaries	45,749	20,434	44,000	23,566
Social Security	3,477	1,563	3,500	1,937
Other Sources of Student Transportation Services			4,500	4,500
Motor Fuel	5,299	1,305	4,000	2,695
Other	837		4,500	4,500
Total Vehicle Operation Services	55,362	23,302	60,500	37,198
Total Expenditures and Transfers	1,147,305	1,150,012	1,215,807	65,795
Receipts Over (Under) Expenditures and Transfers	50,000	(99,888)		
Unencumbered Cash, Beginning	198,315	248,315		
Unencumbered Cash, Ending	248,315	148,427		

Unified School District No. 258
Career and Postsecondary Education Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Favorable (Unfavorable)
Cash Receipts				
Revenue from State Sources				
CTE Transportation State Aid	$ 38			
Operating Transfers				
Transfer from General Fund		40		40
Transfer from Supplemental General Fund	390,713	403,767	431,140	(27,373)
Total Operating Transfers	390,713	403,807	431,140	(27,333)
Total Cash Receipts	390,751	403,807	431,140	(27,333)
Expenditures and Transfers				
Instruction				
Certified Salaries	244,330	254,378	276,078	21,700
Group Insurance	39,859	41,578	41,000	(578)
Social Security	18,159	18,431	21,120	2,689
Repairs and Maintenance	38	270		(270)
General Supplies and Materials	65,211	58,436	179,000	120,564
Textbooks		9,056		(9,056)
Miscellaneous Supplies			2,000	2,000
Property (Equipment & Furnishings)			10,000	10,000
Total Instruction	367,597	382,149	529,198	147,049
Operations and Maintenance				
Purchased Property Services	501	417		(417)
Water/Sewer Services (Non-Energy)	271	257	280	23
Other Purchased Property Services			515	515
Heating			250	250
Electricity	368	840	1,000	160
Total Operations and Maintenance	1,140	1,514	2,045	531
Total Expenditures and Transfers	368,737	383,663	531,243	147,580
Receipts Over (Under) Expenditures and Transfers	22,014	20,144		
Unencumbered Cash, Beginning	78,089	100,103		
Unencumbered Cash, Ending	100,103	120,247		

Unified School District No. 258
KPERS Special Retirement Contribution Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Favorable (Unfavorable)
Cash Receipts				
Revenue from State Sources				
General State Aid	$ 644,230	627,019	716,643	(89,624)
Total Cash Receipts	644,230	627,019	716,643	(89,624)
Expenditures and Transfers				
Instruction				
Other Employee Benefits	453,856	445,806	504,871	59,065
Support Services - Students				
Other Employee Benefits	24,356	22,854	27,094	4,240
Support Services - Instr. Staff				
Other Employee Benefits	3,573	3,360	3,975	615
General Administration				
Other Employee Benefits	30,304	29,245	33,710	4,465
School Administration				
Other Employee Benefits	49,493	47,324	55,056	7,732
Support Services - Business				
Other Employee Benefits	1,059	836	1,178	342
Operations and Maintenance				
Other Employee Benefits	44,630	42,706	49,646	6,940
Student Transportation				
Other Employee Benefits	11,383	10,074	12,662	2,588
Operation of Non-Instruction Services				
Other Employee Benefits	25,576	24,814	28,451	3,637
Total Expenditures and Transfers	644,230	627,019	716,643	89,624
Receipts Over (Under) Expenditures and Transfers				
Unencumbered Cash, Beginning				
Unencumbered Cash, Ending				

Unified School District No. 258
Contingency Reserve Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	Prior Year Actual	Current Year Actual
Cash Receipts		
None	$	
Expenditures and Transfers		
None		
Receipts Over (Under) Expenditures and Transfers		
Unencumbered Cash, Beginning	485,115	485,115
Unencumbered Cash, Ending	485,115	485,115

Unified School District No. 258
Textbook and Student Material Revolving Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

		Prior Year Actual	Current Year Actual
Cash Receipts			
Revenue from Local Sources			
Other Revenue From Local Sources	$	4,770	4,800
User Charges and Fines		3,344	3,297
Textbook Sales and Rentals		7,972	7,920
Total Cash Receipts		16,086	16,017
Expenditures and Transfers			
Support Services - Instr. Staff			
General Supplies and Materials		6,150	
Total Expenditures and Transfers		6,150	
Receipts Over (Under) Expenditures and Transfers		9,936	16,017
Unencumbered Cash, Beginning		89,120	99,056
Unencumbered Cash, Ending		99,056	115,073

Unified School District No. 258
Recreation Commission Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Favorable (Unfavorable)
Cash Receipts				
Revenue from Local Sources				
Ad Valorem Taxes	$ 141,981	138,612	135,719	2,893
Delinquent Taxes	751	1,412	882	530
16/20M Truck Tax	296	132		132
Commercial Motor Vehicle Tax	513	944		944
Total Revenue from Local Sources	143,541	141,100	136,601	4,499
Revenue from County Sources				
Motor Vehicle Tax	6,671	5,809	5,021	788
Recreational Vehicle Tax	137	136	108	28
Commercial Vehicle Tax			357	(357)
Revenue in Lieu of Taxes	22	48		48
Total Revenue from County Sources	6,830	5,993	5,486	507
Total Cash Receipts	150,371	147,093	142,087	5,006
Expenditures and Transfers				
Community Services Operations				
Community Service Operations	72,755	217,439	287,684	70,245
Total Expenditures and Transfers	72,755	217,439	287,684	70,245
Receipts Over (Under) Expenditures and Transfers	77,616	(70,346)		
Unencumbered Cash, Beginning	67,981	145,597		
Unencumbered Cash, Ending	145,597	75,251		

Unified School District No. 258
21st Century Community Learning Centers Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	Prior Year Actual	Current Year Actual
Cash Receipts		
None	$	
Expenditures and Transfers		
Instruction		
General Supplies and Materials		1,342
Total Expenditures and Transfers		1,342
Receipts Over (Under) Expenditures and Transfers		(1,342)
Unencumbered Cash, Beginning	1,342	1,342
Unencumbered Cash, Ending	1,342	

Unified School District No. 258
Technology Literacy Challenge Grant Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

		Prior Year Actual	Current Year Actual
Cash Receipts			
None	$		
Expenditures and Transfers			
None			
Receipts Over (Under) Expenditures and Transfers			
Unencumbered Cash, Beginning		1	1
Unencumbered Cash, Ending		1	1

Unified School District No. 258
REAP Grant Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Revenue from Federal Sources		
Federal Financial Assistance	$ 39,650	24,943
Total Cash Receipts	39,650	24,943
Expenditures and Transfers		
Instruction		
Certified Salaries	8,857	
General Supplies and Materials	21,859	19,926
Total Instruction	30,716	19,926
Operations and Maintenance		
Other	8,952	5,135
Total Expenditures and Transfers	39,668	25,061
Receipts Over (Under) Expenditures and Transfers	(18)	(118)
Unencumbered Cash, Beginning	19	5
Prior Year Encumbrances Cancelled	4	116
Unencumbered Cash, Ending	5	3

Unified School District No. 258
Special Mini-Grants Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

		Prior Year Actual	Current Year Actual
Cash Receipts			
Revenue from Local Sources			
Other Revenue From Local Sources	$	29,493	7,558
Donations		402,703	62,593
Total Revenue from Local Sources		432,196	70,151
Revenue from State Sources			
Kansas Safe and Secure Schools		11,342	
Revenue from Federal Sources			
Federal Financial Assistance			9,530
Total Cash Receipts		443,538	79,681
Expenditures and Transfers			
Instruction			
Social Security		469	6,293
Purchased Professional and Technical Services		311,040	
General Supplies and Materials		84,841	
Equipment			52,679
Other		2,825	6,549
Total Expenditures and Transfers		399,175	65,521
Receipts Over (Under) Expenditures and Transfers		44,363	14,160
Unencumbered Cash, Beginning		126,645	171,008
Unencumbered Cash, Ending		171,008	185,168

Unified School District No. 258
Title I Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Revenue from Federal Sources		
Federal Financial Assistance	$ 137,052	120,934
Total Cash Receipts	137,052	120,934
Expenditures and Transfers		
Instruction		
Certified Salaries	85,520	104,305
Group Insurance	9,751	9,955
Social Security	5,816	5,749
General Supplies and Materials	564	7,439
Total Expenditures and Transfers	101,651	127,448
Receipts Over (Under) Expenditures and Transfers	35,401	(6,514)
Unencumbered Cash, Beginning	(22,208)	13,193
Unencumbered Cash, Ending	13,193	6,679

Unified School District No. 258
Improving Teacher Quality Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Revenue from Federal Sources		
Federal Financial Assistance	$ 23,423	6,050
Total Cash Receipts	23,423	6,050
Expenditures and Transfers		
Instruction		
Purchased Professional and Technical Services	10,899	7,975
General Supplies and Materials		3,774
Total Expenditures and Transfers	10,899	11,749
Receipts Over (Under) Expenditures and Transfers	12,524	(5,699)
Unencumbered Cash, Beginning	(11,583)	941
Unencumbered Cash, Ending	941	(4,758)

Unified School District No. 258
Masonic Literacy Grant Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	Prior Year Actual	Current Year Actual
Cash Receipts		
None	$	
Expenditures and Transfers		
Instruction		
General Supplies and Materials	263	1,749
Total Expenditures and Transfers	263	1,749
Receipts Over (Under) Expenditures and Transfers	(263)	(1,749)
Unencumbered Cash, Beginning	3,229	2,966
Unencumbered Cash, Ending	2,966	1,217

Unified School District No. 258
Mental Health Grant Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

		Prior Year Actual	Current Year Actual
Cash Receipts			
None	$		
Expenditures and Transfers			
None			
Receipts Over (Under) Expenditures and Transfers			
Unencumbered Cash, Beginning		582	582
Unencumbered Cash, Ending		582	582

Unified School District No. 258
Kansas Reading Roadmap Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Revenue from Local Sources		
Private Grants	$ 7,952	
Total Cash Receipts	7,952	
Expenditures and Transfers		
Instruction		
Motor Fuel		1,454
Total Expenditures and Transfers		1,454
Receipts Over (Under) Expenditures and Transfers	7,952	(1,454)
Unencumbered Cash, Beginning	(6,498)	1,454
Unencumbered Cash, Ending	1,454	

Unified School District No. 258
Title II ARRA Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

		Prior Year Actual	Current Year Actual
Cash Receipts			
None	$		
Expenditures and Transfers			
None			
Receipts Over (Under) Expenditures and Transfers			
Unencumbered Cash, Beginning		18	18
Unencumbered Cash, Ending		18	18

Unified School District No. 258
Title IV-A Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Revenue from Federal Sources		
Federal Financial Assistance	$ 18,443	6,700
Total Cash Receipts	18,443	6,700
Expenditures and Transfers		
Instruction		
General Supplies and Materials	6,427	2,475
General Administration		
Other	4,463	6,906
Total Expenditures and Transfers	10,890	9,381
Receipts Over (Under) Expenditures and Transfers	7,553	(2,681)
Unencumbered Cash, Beginning	(7,916)	(363)
Unencumbered Cash, Ending	(363)	(3,044)

Unified School District No. 258
Health Care Grant Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

		Prior Year Actual	Current Year Actual
Cash Receipts			
None	$		
Expenditures and Transfers			
None			
Receipts Over (Under) Expenditures and Transfers			
Unencumbered Cash, Beginning		1,986	1,986
Unencumbered Cash, Ending		1,986	1,986

Unified School District No. 258
School Nurse Grant Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Revenue from Local Sources		
Donations	$ 43,150	40,350
Total Cash Receipts	43,150	40,350
Expenditures and Transfers		
Instruction		
Other		31
Support Services - Instr. Staff		
Non-Certified Salaries	45,376	46,176
Social Security	3,473	3,534
Total Support Services - Instr. Staff	48,849	49,710
Total Expenditures and Transfers	48,849	49,741
Receipts Over (Under) Expenditures and Transfers	(5,699)	(9,391)
Unencumbered Cash, Beginning	31	(5,668)
Unencumbered Cash, Ending	(5,668)	(15,059)

Unified School District No. 258
Families and Schools Together Grant Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	Prior Year Actual	Current Year Actual
Cash Receipts		
None	$	
Expenditures and Transfers		
Support Services - Students		
General Supplies and Materials		18,986
Total Expenditures and Transfers		18,986
Receipts Over (Under) Expenditures and Transfers		(18,986)
Unencumbered Cash, Beginning	34,734	34,734
Unencumbered Cash, Ending	34,734	15,748

Unified School District No. 258
Bond and Interest Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Favorable (Unfavorable)
Cash Receipts				
Revenue from Local Sources				
Ad Valorem Taxes	$ 591,322	572,546	560,827	11,719
Delinquent Taxes	2,645	6,892	3,657	3,235
16/20M Truck Tax	664	947		947
Commercial Motor Vehicle Tax	3,824	3,988		3,988
Total Revenue from Local Sources	598,455	584,373	564,484	19,889
Revenue from County Sources				
Motor Vehicle Tax	25,047	31,948	31,627	321
Recreational Vehicle Tax	571	746	684	62
Commercial Vehicle Tax			2,251	(2,251)
Revenue in Lieu of Taxes	183	200		200
Total Revenue from County Sources	25,801	32,894	34,562	(1,668)
Revenue from State Sources				
General State Aid	250,539	273,411	273,447	(36)
Total Cash Receipts	874,795	890,678	872,493	18,185
Expenditures and Transfers				
Debt Service				
Redemption of Principal	720,000	740,000	940,000	200,000
Interest (Coupons)	39,209	19,476	24,201	4,725
Total Expenditures and Transfers	759,209	759,476	964,201	204,725
Receipts Over (Under) Expenditures and Transfers	115,586	131,202		
Unencumbered Cash, Beginning	1,398,138	1,513,724		
Unencumbered Cash, Ending	1,513,724	1,644,926		

Unified School District No. 258
Elementary/Secondary School Emergency Relief Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Revenue from Federal Sources		
Federal Financial Assistance	$	83,877
Total Cash Receipts		83,877
Expenditures and Transfers		
Instruction		
Textbooks		17,927
Workbooks		17,937
Equipment		28,250
Other		8,909
Total Instruction		73,023
Support Services - Instr. Staff		
Purchased Professional and Technical Services		83,610
Total Expenditures and Transfers		156,633
Receipts Over (Under) Expenditures and Transfers		(72,756)
Unencumbered Cash, Beginning		
Unencumbered Cash, Ending		(72,756)

Unified School District No. 258
SPARK Program Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Revenue from Federal Sources		
Federal Financial Assistance	$	241,400
Total Cash Receipts		241,400
Expenditures and Transfers		
Instruction		
General Supplies and Materials		138,281
Equipment		103,119
Total Expenditures and Transfers		241,400
Receipts Over (Under) Expenditures and Transfers		
Unencumbered Cash, Beginning		
Unencumbered Cash, Ending		

Unified School District No. 258
ESSER Special Education Grant Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Revenue from Federal Sources		
Federal Financial Assistance	$	12,460
Total Cash Receipts		12,460
Expenditures and Transfers		
Instruction		
Certified Salaries		12,460
Total Expenditures and Transfers		12,460
Receipts Over (Under) Expenditures and Transfers		
Unencumbered Cash, Beginning		
Unencumbered Cash, Ending		

Unified School District No. 258
Humboldt, Kansas
Agency Funds
Schedule of Receipts and Disbursements
Regulatory Basis
For the Year Ended June 30, 2021

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Student Organization Funds:				
Elementary:				
Activity	$ 501	-	-	501
Special Project	62	6,141	2,289	3,914
Yearbook	288	1,242	850	680
Revtrak	-	-	-	-
Middle School:				
Art Club	203	-	-	203
Pep Club	1	3,446	2,748	699
Student Council	2,027	-	-	2,027
Project	79	732	232	579
High School:				
Art Club	9	-	-	9
Band	5,974	4,700	4,610	6,064
Baseball	428	774	1,048	154
Class of '22	515	340	682	173
Class of '11	124	-	-	124
Class of '13	472	-	-	472
Class of '14	192	-	-	192
Class of '15	317	-	-	317
Class of '16	770	-	-	770
Class of '17	342	-	-	342
Class of '18	541	-	-	541
Class of '19	294	-	-	294
Class of '20	527	-	40	487
Class of '21	2,034	19,216	20,584	666
Class of '23	70	355	-	425
Class of '24	-	340	-	340
Concessions	622	7,949	8,345	226
Construction	-	-	-	-
Cross Country	163	4,524	4,183	504
Cub Cards	917	-	106	811
Drama	301	-	-	301
FCA	146	-	-	146
FCCLA Scholarship	478	522	1,000	-
FFA	23,865	9,307	10,510	22,662
FCCLA/FHA	4,902	200	359	4,743
Football	1,315	278	1,371	222
Healthy Lifestyle	3	-	-	3
HHS Volleyball	135	5,052	4,419	768
HS Boys Basketball	655	-	102	553
HS Girls Basketball	3,436	1,188	1,529	3,095
Kays/Kayettes	112	-	-	112
National Honor Society	286	524	319	491
Revtrak	-	20	-	20
Skills USA	1,147	-	-	1,147
Softball	310	300	606	4
Sparc	657	-	-	657
Spirit Club	1,584	4,240	3,678	2,146
Student Activities	63	-	-	63
Student Council	899	944	942	901
Summer Basketball	100	-	-	100
Sundowner	740	616	616	740
Weightlifting	768	-	-	768
Other Agency Funds:				
Board Office:				
Health Insurance	6,095	23,367	25,107	4,355
Operations	(65)	5,899	5,670	164
Sales Tax	35	2,751	2,758	28
Elementary School				
Sales Tax	-	256	256	-
Middle School				
Sales Tax	-	82	82	-
High School				
Sales Tax	-	2,419	2,419	-
Payroll Clearing	(4,249)	2,403,504	2,122,835	276,420
Total Agency Funds	61,190	2,511,228	2,230,295	342,123

Unified School District No. 258
Humboldt, Kansas
District Activity Funds
Schedule of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended June 30, 2021

Fund	Beginning Unencumbered Cash Balance	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Gate Receipts:						
Middle School:	-	1,357	1,344	13	-	13
High School:						
Athletics	$ 9,943	26,273	32,396	3,820	-	3,820
Subtotal Gate Receipts	9,943	27,630	33,740	3,833	-	3,833
Special Projects:						
Elementary:						
Library	907	158	-	1,065	-	1,065
Middle School:						
Pictures	1,235	866	-	2,101	-	2,101
Technology (Student Fund)	11	17	17	11	-	11
Misc.	-	73	-	73	-	73
Revtrak	1	-	-	1	-	1
High School:						
Library	2,818	453	-	3,271	-	3,271
Publications	11,079	17,871	23,994	4,956	-	4,956
Special Project	3,704	1,675	2,440	2,939	-	2,939
Subtotal Special Projects	19,755	21,113	26,451	14,417	-	14,417
Total District Activity Funds	29,698	48,743	60,191	18,250	-	18,250

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INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

Board of Education
Unified School District No. 258
Humboldt, Kansas

We have audited, 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 *Kansas Municipal Audit and Accounting Guide*, the statutory basis financial statements of Unified School District No. 258, Humboldt, Kansas, (the District) as of and for the year ended June 30, 2021, and have issued our report thereon dated April 5, 2022.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statement, we considered the District's internal control over financial reporting (internal control) to determine the 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 an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the District'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 charged with governance

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's statutory basis financial statements are 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 determination of financial statement amounts. 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

This 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 District's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Respectfully Submitted,

Rodney M. Burns, CPA, LLC

April 5, 2022

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

Board of Education
Unified School District No. 258
Humboldt, Kansas

Report on Compliance for Each Major Federal Program

We have audited the compliance of Unified School District No. 258, Humboldt, Kansas, (the District) with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the District's major federal programs for the year ended June 30, 2021. The District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the District's major federal programs based on our audit of the types of compliance requirements referred to above. 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 Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the District's compliance.

Opinion on Each Major Federal Program

In our opinion, the District, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2021.

Report on Internal Control over Compliance

Management of the District, is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the District's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program 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 internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the District's internal control over compliance.

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

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Purpose of this Report

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.

Respectfully Submitted,

Rodney M. Burns, CPA, LLC

April 5, 2022

Unified School District No. 258
Humboldt, Kansas
Schedule of Findings and Questioned Costs
For the Fiscal Year Ended June 30, 2021

I. Summary of Audit Results

Financial Statement:
The auditors' report expresses an adverse opinion on the financial statement of Unified School District No. 258 on the Generally Accepted Accounting Principles (GAAP) basis of accounting, but an unmodified opinion on the regulatory basis of accounting as prescribed by the State of Kansas.

Internal Control over Financial Reporting:

Material weakness(es) identified?	____ Yes	X No	
Significant deficiency(ies) identified?	____ Yes	X None reported	
Non compliance or other matters required to be reported under *Government Auditing Standards?*	____ Yes	X No	

Federal Awards:
Internal control over major programs:

Material weakness(es) identified?	____ Yes	X No	
Significant deficiency(ies) identified?	____ Yes	X None reported	

The auditors' report on compliance for the major federal award programs for Unified School District No. 258 expresses an unmodified opinion.

Any audit findings disclosed that are required to be reported in accordance with Uniform Guidance	____ Yes	X No

Identification of major programs:

U.S. Department of Agriculture	
Child Nutrition Cluster:	
National School Lunch Program	CFDA #10.555
Summer Food Service Program for Children	CFDA #10.559
U.S. Department of the Treasury	
Coronavirus Relief Fund	CFDA #21.019

The threshold for distinguishing Types A and B programs was $750,000.

Auditee qualified as a low risk auditee?	____ Yes	X No

II. Financial Statement Findings

None.

III. Federal Award Findings and Questioned Costs

None.

Unified School District No. 258
Humboldt, Kansas
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2021

Federal Grantor/Pass-through Grantor/Program Title	Pass-through Entity Identifying Number	Federal CFDA Number	Cash Receipts	Disbursements/ Expenditures
U.S. Department of Agriculture				
Passed through State Department of Education				
Child Nutrition Cluster:				
National School Lunch Program	DO258	10.555 $	68,222	68,222 (1)
Summer Food Service Program for Children	DO258	10.559	252,764	252,764 (1)
	Total Child Nutrition Cluster		320,986	320,986
Total U.S. Department of Agriculture			320,986	320,986
U.S. Department of the Treasury				
Passed through Allen County, Kansas				
Coronavirus Relief Fund		21.019	241,400	241,400 (1)
U.S. Department of Education				
Passed through Kansas Department of Education				
Title I Grant to Local Educational Agencies	DO258	84.010	120,934	127,448
Career and Technical Education - Basic Grants to States	DO258	84.048	838	838
Improving Teacher Quality State Grants	DO258	84.367	6,050	11,749
Student Support and Academic Enrichment Program	DO258	84.424	6,700	9,381
Education Stabilization Fund - Elementary and Secondary School Emergency Relief Fund	DO258	84.425D	96,337	169,093
Passed through Southeast Kansas Education Service Center				
Career and Technical Education - Basic Grants to States		84.048	5,306	5,306
Rural Education		84.358	24,944	25,061
Total U.S. Department of Education			261,109	348,876
Total Federal Awards			823,495	911,262

(1) Thess programs were considered to be major programs

Note to the Schedule of Expenditures of Federal Awards:

Note A: General

The Schedule of Expenditures of Federal Awards presents the activity of all federal awards of Unified School District No. 258, Humboldt, Kansas (the District). All federal awards received directly from federal agencies, as well as federal awards passed through other government agencies, are included on this schedule.

Note B: Indirect Cost Rate

The District did not elect to use the 10% de minimis cost rate as allowed under the Uniform Guidance

Note C: Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of the District, and is presented on the Kansas regulatory basis of accounting which includes cash disbursements, accounts payable and encumbrances. This is the same basis of accounting used in the District's regulatory basis financial statements. The information presented in this schedule is in accordance with the requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards.