

UNIFIED SCHOOL DISTRICT NO. 286
Sedan, Kansas

Independent Auditors' Report and
Regulatory Basis Financial Statement
With Supplementary Information

For the Year Ended June 30, 2022

Unified School District No. 286
Sedan, Kansas
Regulatory Basis Financial Statement
For the Fiscal Year Ended June 30, 2022

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INDEPENDENT AUDITORS' REPORT

Board of Education
Unified School District No. 286
Sedan, Kansas

Adverse and Unmodified Opinions

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Unified School District No. 286, Sedan, Kansas, as of and for the year ended June 30, 2022, and the related notes to the financial statement.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse and Unmodified Opinions" section of our report, the accompanying financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the District, as of June 30, 2022, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the District, as of June 30, 2022, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

Basis for Adverse and Unmodified Opinions

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

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

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

Responsibilities of Management for the Financial Statement

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

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

Auditor's Responsibilities for the Audit of the Financial Statement

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

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

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

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

Other Matters

Supplementary Information

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

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. 286, Sedan, Kansas, as of and for the year ended June 30, 2021 (not presented herein), and have issued our report thereon dated March 4, 2022, which contained an unmodified opinion on the basic financial statement. The 2021 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link <https://admin.ks.gov/offices/accounts-reports/local-government/municipal-services>. The 2021 actual column (2021 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget for the year June 30, 2022 (Schedule 2 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2021 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2021 basic financial statement. The 2021 comparative information was subjected to the auditing procedures applied in the audit of the 2021 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2021 basic financial statement or to the 2021 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2021 comparative information is fairly stated in all material respects in relation to the 2021 basic financial statement as a whole, on the basis of accounting described in Note 1.

Other Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statement that collectively comprises the District's basic financial statement. The Schedule of Expenditures of Federal Awards, as required by Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal Awards is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated February 10, 2023, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

Rodney M. Burns, CPA, LLC

Rodney M. Burns, CPA, LLC
Certified Public Accountants

Chanute, Kansas
February 10, 2023

Unified School District No. 286
Summary Statement of Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis
For the Year Ended June 30, 2022

	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Governmental Type Funds:						
General	\$	3,942,216	3,942,216		13,391	13,391
Supplemental General	97,298	1,126,780	1,178,157	45,921	154,004	199,925
Special Purpose:						
At Risk K-12	132,110	706,593	507,207	331,496		331,496
Bilingual Education	1,228	1,296		2,524		2,524
Capital Outlay	1,393,545	220,870	228,824	1,385,591	174,962	1,560,553
Driver Training	24,523	2,968	5,027	22,464		22,464
Food Service	95,205	359,443	268,517	186,131	3,134	189,265
Professional Development	380			380		380
Special Education	484,947	1,143,706	1,299,409	329,244	653	329,897
Career and Postsecondary Education	76,284	96,581	131,000	41,865		41,865
Gifts and Grants		68,530	68,530		6,340	6,340
KPERS Special Retirement Contribution		431,153	431,153			
Contingency Reserve	145,967			145,967		145,967
Textbook and Student Material Revolving	28,099	5,460	801	32,758		32,758
Recreation Commission	3,440	21,283	24,524	199		199
Elementary/Secondary School Emergency Relief		184,977	346,427	(161,450)	4,993	(156,457)
21st Century Community Learning Centers	(54,515)	130,181	126,436	(50,770)		(50,770)
Title I		119,833	119,519	314	9,545	9,859
Improving Teacher Quality		15,100	15,100			
KDHE COVID Testing Grant		15,531	15,582	(51)		(51)
Title IV-A		15,717	15,717			
Gate Receipts	1,631	61,416	61,442	1,605		1,605
Special Projects	15,392	3,855	3,782	15,465		15,465
Trusts:						
Appleby FCCLA Contribution		106,500		106,500		106,500
Appleby Pre-K Contribution		71,000	769	70,231		70,231
Total Primary Government (1)	<u>2,445,534</u>	<u>8,850,989</u>	<u>8,790,139</u>	<u>2,506,384</u>	<u>367,022</u>	<u>2,873,406</u>
Composition of Cash:						
Certificates of Deposit						1,000,000
Demand Deposits						2,038,202
Due from State of Kansas						215,844
Petty Cash Advance						1,500
Less: Agency Funds						(382,141)
Adjustment for Rounding						1
Total Primary Government (1)						<u>2,873,406</u>

(1) Excluding Agency Funds

Unified School District No. 286
Sedan, Kansas
Notes to Financial Statements
For the Year Ended June 30, 2022

Note 1 Summary of Significant Accounting Policies

The financial statement and schedules of Unified School District #286, Sedan, Kansas, have been prepared in order to show compliance with the cash basis and budget laws of the State of Kansas. The Governmental Accounting Standards Board is the principal standard setting body for establishing governmental accounting and financial reporting principles. The more significant of the District's accounting policies follow. Note 1 describes how the District's accounting policies differ from accounting principles generally accepted in the United States of America.

Reporting Entity

The District is a municipal corporation governed by an elected seven-member board. This financial statement presents Unified School District No. 286, and includes the primary government only, with no related municipal entities.

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

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 District for the year ending June 30, 2022:

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

Unified School District No. 286
Sedan, Kansas
Notes to Financial Statements
For the Year Ended June 30, 2022

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

Trust Funds-- funds used to report assets held in trust for the benefit of the municipal financial reporting entity (i.e. pension funds, investment trust funds, private purpose trust funds which benefit the municipal reporting entity, scholarship funds, etc.).

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

Property Taxes

In accordance with governing state statutes, property taxes levied during the current year are a revenue source to be used to finance the budget of the ensuing year. Taxes are assessed on a calendar year basis and become a lien on the property on November 1 of each year. The County Treasurer is the tax collection agent for all taxing entities within the County. Property owners have the option of paying one-half or the full amount of the taxes levied on or before December 20 during the year levied with the balance to be paid on or before May 10 of the ensuing year. State statutes prohibit the County Treasurer from distributing taxes collected in the year levied prior to January 1 of the ensuing year. Consequently, for revenue recognition purposes, taxes levied during the current year are not due and receivable until the ensuing year. At December 31 such taxes are a lien on the property.

Reimbursed Expenses

K.S.A. 79-2934 provides that reimbursed expenditures, in excess of those budgeted, should be recorded as reductions in expenditures rather than as revenues. In the financial statements and budget comparison schedules presented in this report, reimbursements and refunds are recorded as revenues. The reimbursements are recorded as cash receipts when received by the District Treasurer and are often difficult to identify the exact expenditure which they are reimbursing. In funds showing expenditures in excess of the original adopted budget, reimbursements are added to the adopted budget as budget credits for comparison with the actual expenditures.

Pension Plan

Substantially all full-time District employees are members of the State of Kansas Public Employees Retirement System which is a multi-employer state-wide pension plan. Under Kansas State Law, the State of Kansas will fund all employer pension costs accrued; such costs to be funded are actuarially determined annually by the State.

Unified School District No. 286
Sedan, Kansas
Notes to Financial Statements
For the Year Ended June 30, 2022

Budgetary Information

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.

If the municipality is holding a revenue neutral rate hearing, the budget timeline for adoption of the final budget has been adjusted to on or before September 20th. The municipality did hold a revenue neutral rate hearing for the year ending June 30, 2022.

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, 2022, the District amended the following funds, in the amounts indicated:

<u>Fund</u>	Original <u>Budget</u>	Amended <u>Budget</u>
General Fund	\$ 3,800,566	3,942,216
KPERS Special Retirement Contribution Fund	390,636	438,096

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.

Unified School District No. 286
Sedan, Kansas
Notes to Financial Statements
For the Year Ended June 30, 2022

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

Gifts and Grants Fund
Contingency Reserve Fund
Textbook and Student Material Revolving Fund
Elementary/Secondary School Emergency Relief Fund
21st Century Community Learning Centers Fund
Title I Fund
Improving Teacher Quality Fund
KDHE COVID Testing Grant Fund
Title IV-A 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.

Note 2 In-Substance Receipt in Transit

The District received \$215,844 subsequent to June 30, 2022 and as required by K.S.A. 72-6417 and 72-6434, the receipt was recorded as an in-substance receipt in transit and included as a receipt for the year ended June 30, 2022. \$169,567 of these receipts were for the General Fund and \$46,277 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. The District has no other policies that would further limit interest rate risk.

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

Concentration of credit risk. State statutes place no limit on the amount the District may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405. The District had no investments at June 30, 2022 and held no investments throughout the year.

Unified School District No. 286
Sedan, Kansas
Notes to Financial Statements
For the Year Ended June 30, 2022

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.

At June 30, 2022, the carrying amount of the District's deposits was \$3,038,202 and the bank balance was \$3,362,784. Of the bank balance, \$500,000 was covered by federal depository insurance and the remaining \$2,862,784 was collateralized with securities held by the pledging financial institutions' agents in the School's name.

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

Note 4 Long-term Debt

Changes in Long-Term Debt

Changes in long-term debt for the year ending June 30, 2022 were as follows:

<u>Issue</u>	<u>Balance Beginning of Year</u>	<u>Additions</u>	<u>Reductions/ Payments</u>	<u>Balance End of Year</u>
Early Retirement Program	8,712		6,558	2,154
Total Contractual Indebtedness	<u>8,712</u>	<u>-</u>	<u>6,558</u>	<u>2,154</u>

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

	<u>Early Retirement Program</u>
2022-23	<u>\$ 2,154</u>

Unified School District No. 286
Sedan, Kansas
Notes to Financial Statements
For the Year Ended June 30, 2022

Note 5 Risk Management

Insurance Coverage

The District is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets; errors and omissions; injuries to employees; employees' health and life; and natural disasters. The District manages these risks of loss through the purchase of various insurance policies. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

Note 6 Interfund Transfers

<u>From</u>	<u>To</u>	<u>Regulatory Authority</u>	<u>Amount</u>
General Fund	At Risk K-12 Fund	K.S.A. 72-5167	\$ 568,014
General Fund	Capital Outlay Fund	K.S.A. 72-5167	22,525
General Fund	Special Education Fund	K.S.A. 72-5167	693,943
General Fund	Career and Postsecondary Education Fund	K.S.A. 72-5167	96,581
Supplemental General Fund	At Risk K-12 Fund	K.S.A. 72-5143	138,579
Supplemental General Fund	Bilingual Education Fund	K.S.A. 72-5143	1,296
Supplemental General Fund	Special Education Fund	K.S.A. 72-5143	411,499

Note 7 Other Long-Term Obligations from Operations

Compensated Absences

The school district's leave policy allows crediting each certified employee with 13 days leave per year - 14 per year after 15 years service - up to a maximum of 75 days. Classified year-round employees accrue 12 days leave per year, up to a maximum of 70 days. Classified nine-month employees accrue 9 days leave per year up to the maximum of 70 days. At retirement certified employees with 10 years or more of service are compensated for a maximum of 50 days of accumulated leave at the current substitute teacher pay rate. At retirement, classified employees with 10 years or more of service are compensated for a maximum of 30 days of accumulated leave at their current rate of pay. At the end of each contract year each employee is compensated for days in excess of their respective maximum, at the same rate they would receive if they had retired.

Unified School District No. 286
Sedan, Kansas
Notes to Financial Statements
For the Year Ended June 30, 2022

Early Retirement Incentive Plan

The school district's professional employee early retirement plan provides the following:

1. Employee will receive \$546 per month towards a district sponsored health insurance plan, paid by the district through the month of their sixty fifth birthday if:
 - a. Employee has reached the age of sixty-two and has 20 or more years of service
 - b. Employee has reached the age of sixty and has 25 or more years of service
2. Employee will receive \$546 per month towards a district sponsored health insurance plan, paid by the district for the first twelve months following their retirement school year if:
 - a. Employee has not reached the age of sixty and has 25 or more years of service

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 14.83% and 13.33% , respectively, for the fiscal year ended June 30, 2022.

Unified School District No. 286
Sedan, Kansas
Notes to Financial Statements
For the Year Ended June 30, 2022

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

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

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

The State of Kansas is required to contribute the statutory required employer's share except for retired District employees. The District is responsible for the employer's portion of the cost for retired District employees. The District received and remitted amounts equal to the statutory contribution rate, which totaled \$431,153 from the State of Kansas for the year ended June 30, 2022.

Net Pension Liability. At June 30, 2022, the District's proportionate share of the collective net pension liability reported by KPERS was \$2,951,488. The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2020, which was rolled forward to June 30, 2021. The District's proportion of the net pension liability was based on the ratio of the District's contributions to KPERS, relative to the total employer and non-employer contributions of the State/School subgroup within KPERS for the fiscal year ended June 30, 2021. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in these financial statements.

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

Unified School District No. 286
Sedan, Kansas
Notes to Financial Statements
For the Year Ended June 30, 2022

Note 8 Stewardship, Compliance, and Accountability

Compliance with Kansas Cash Basis Law

The following funds had deficit unencumbered cash balances as of June 30, 2022, in the amounts indicated:

Elementary/Secondary School Emergency Relief Fund	\$ 161,450
21st Century Community Learning Centers Fund	50,770
KDHE COVID Testing Grant Fund	51

In each of these funds, this deficit balance was caused by expenditures made in anticipation of federal funding reimbursements to be received in the 2022-23 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 Subsequent Events

The District has evaluated subsequent events through February 10, 2023, the date which the financial statement was available to be issued.

SUPPLEMENTARY INFORMATION

Unified School District No. 286
Summary of Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2022

Schedule 1

		<u>Certified Budget</u>	<u>Adjustment to Comply with Legal Max</u>	<u>Adjustment for Qualifying Budget Credits</u>	<u>Total Budget for Comparison</u>	<u>Expenditures Chargeable to Current Year</u>	<u>Variance Over (Under)</u>
Governmental Type Funds:							
General	\$	3,942,216			3,942,216	3,942,216	
Supplemental General		1,178,157			1,178,157	1,178,157	
Special Purpose:							
At Risk K-12		761,953			761,953	507,207	(254,746)
Bilingual Education		3,592			3,592		(3,592)
Capital Outlay		1,530,056			1,530,056	228,824	(1,301,232)
Driver Training		6,700			6,700	5,027	(1,673)
Food Service		400,806		46,373	447,179	268,517	(178,662)
Professional Development		380			380		(380)
Special Education		1,383,500			1,383,500	1,299,409	(84,091)
Career and Postsecondary Education		131,000			131,000	131,000	
KPERS Special Retirement Contribution		438,096			438,096	431,153	(6,943)
Recreation Commission		24,524			24,524	24,524	
Totals		<u>9,800,980</u>	<u></u>	<u>46,373</u>	<u>9,847,353</u>	<u>8,016,034</u>	<u>(1,831,319)</u>

Unified School District No. 286
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

Schedule 2
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		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Revenue from State Sources				
General State Aid	\$ 3,088,454	3,247,658	3,248,273	(615)
Mineral Production Tax	3,101	615		615
Special Education Aid	595,168	693,943	693,943	
Total Cash Receipts	<u>3,686,723</u>	<u>3,942,216</u>	<u>3,942,216</u>	
Expenditures and Transfers				
Instruction				
Certified Salaries	1,102,237	1,167,061	1,140,256	26,805
Non-Certified Salaries		431	7,500	(7,069)
Group Insurance	215,264	226,503	220,000	6,503
Social Security	73,274	83,908	80,000	3,908
Other Employee Benefits	11,808	10,233	15,000	(4,767)
Purchased Professional and Technical Services			3,983	(3,983)
Supplies and Materials	60,558	35,903	30,000	5,903
Property (Equipment & Furnishings)	8,122	285	10,000	(9,715)
Total Instruction	<u>1,471,263</u>	<u>1,524,324</u>	<u>1,506,739</u>	<u>17,585</u>
Support Services - Students				
Certified Salaries	28,297	29,849	30,000	(151)
Non-Certified Salaries	55,842	56,250	50,000	6,250
Group Insurance	12,622	12,892	14,000	(1,108)
Social Security	5,135	7,745	6,000	1,745
Other Employee Benefits	164	1,186	500	686
Purchased Professional and Technical Services	4,802	990	6,000	(5,010)
Purchased Property Services			20,000	(20,000)
Repairs and Maintenance	19,399	22,628		22,628
Other Purchased Services			800	(800)
Supplies and Materials	253	1,703	750	953
Other	67,922	62,054	45,000	17,054
Total Support Services - Students	<u>194,436</u>	<u>195,297</u>	<u>173,050</u>	<u>22,247</u>
Support Services - Instr. Staff				
Non-Certified Salaries	15,825	7,153	25,000	(17,847)
Group Insurance			2,500	(2,500)
Social Security	12,280	11,553	13,000	(1,447)
Other Employee Benefits	567	863	1,000	(137)
Purchased Professional and Technical Services			4,500	(4,500)
Purchased Property Services			4,500	(4,500)
Other Purchased Services			2,500	(2,500)
Books and Periodicals	1,074	371	1,750	(1,379)
Miscellaneous Supplies			1,000	(1,000)
Property (Equipment & Furnishings)	817		3,000	(3,000)
Other			100	(100)
Total Support Services - Instr. Staff	<u>30,563</u>	<u>19,940</u>	<u>58,850</u>	<u>(38,910)</u>
General Administration				
Certified Salaries	99,100	99,100	60,000	39,100
Group Insurance	7,487	7,717	8,000	(283)
Social Security	6,950	7,021	5,000	2,021
Other Employee Benefits	225	447	500	(53)
Purchased Professional and Technical Services			2,000	(2,000)
Purchased Property Services	1,042	625	1,500	(875)
Communication Services	7,305	11,025	11,000	25
Other Miscellaneous Purchased Services	1,181	800	5,000	(4,200)
Supplies and Materials	11,963	16,732	5,000	11,732
Property (Equipment & Furnishings)	540		1,000	(1,000)
Other	11,600	16,452	22,500	(6,048)
Total General Administration	<u>147,393</u>	<u>159,919</u>	<u>121,500</u>	<u>38,419</u>

Unified School District No. 286
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

Schedule 2
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	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
School Administration				
Certified Salaries	\$ 146,800	93,900	155,000	(61,100)
Non-Certified Salaries	50,417	51,014	55,000	(3,986)
Group Insurance	25,166	20,386	22,000	(1,614)
Social Security	14,746	10,608	15,000	(4,392)
Other Employee Benefits	665	1,288	1,000	288
Purchased Professional and Technical Services			3,000	(3,000)
Purchased Property Services			1,050	(1,050)
Communication Services			1,000	(1,000)
Other Miscellaneous Purchased Services	845	990	1,000	(10)
Supplies and Materials	500	250	750	(500)
Property (Equipment & Furnishings)	1,856		2,000	(2,000)
Other	2,048	95	5,000	(4,905)
Total School Administration	<u>243,043</u>	<u>178,531</u>	<u>261,800</u>	<u>(83,269)</u>
Operations and Maintenance				
Non-Certified Salaries	175,059	155,732	180,000	(24,268)
Group Insurance	33,756	29,997	40,000	(10,003)
Social Security	13,019	11,526	15,000	(3,474)
Other Employee Benefits	425	756	500	256
Purchased Professional and Technical Services	2,976	1,650	3,000	(1,350)
Repairs and Maintenance	45			
Other Purchased Property Services	2,908	1,176	5,000	(3,824)
Other Miscellaneous Purchased Services			2,500	(2,500)
Supplies and Materials	38,658	36,034	30,000	6,034
Motor Fuel			3,000	(3,000)
Other	4,368	4,368		4,368
Property (Equipment & Furnishings)			1,000	(1,000)
Other	1,271	1,134	5,000	(3,866)
Total Operations and Maintenance	<u>272,485</u>	<u>242,373</u>	<u>285,000</u>	<u>(42,627)</u>
Vehicle Operation Services				
Non-Certified Salaries	110,200	117,021	115,000	2,021
Social Security	7,366	8,084	8,000	84
Other Employee Benefits	113	271	250	21
Equipment	732	7,353	1,500	5,853
Other	2,354	11,207	3,500	7,707
Total Vehicle Operation Services	<u>120,765</u>	<u>143,936</u>	<u>128,250</u>	<u>15,686</u>
Vehicle Servicing/Maintenance				
Group Insurance	6,527	11,649	7,000	4,649
Social Security	58	58	150	(92)
Other Employee Benefits	1,006	1,120	1,300	(180)
Purchased Professional and Technical Services	540	1,097	1,500	(403)
Supplies and Materials	8,266	14,601	6,000	8,601
Property (Equipment & Furnishings)			1,500	(1,500)
Total Vehicle Servicing/Maintenance	<u>16,397</u>	<u>28,525</u>	<u>17,450</u>	<u>11,075</u>
Other Student Transportation Services				
Non-Certified Salaries	4,829	8,491	8,000	491
Social Security	349	626	600	26
Other Employee Benefits	12	39	25	14
Other Purchased Services			1,000	(1,000)
Total Other Student Transportation Services	<u>5,190</u>	<u>9,156</u>	<u>9,625</u>	<u>(469)</u>
Support Services - Other				
Non-Certified Salaries	47,328	49,069	50,000	(931)
Group Insurance	6,527	6,649	9,000	(2,351)
Social Security	3,142	3,237	4,000	(763)
Other Employee Benefits	95	197	500	(303)
Total Support Services - Other	<u>57,092</u>	<u>59,152</u>	<u>63,500</u>	<u>(4,348)</u>

Unified School District No. 286
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Fund Transfers				
Bilingual Education	\$		1,893	(1,893)
At Risk K-12	349,941	568,014	568,014	
Capital Outlay		22,525		22,525
Special Education	595,168	693,943	694,329	(386)
Career and Postsecondary Education	190,757	96,581	52,216	44,365
Total Fund Transfers	<u>1,135,866</u>	<u>1,381,063</u>	<u>1,316,452</u>	<u>64,611</u>
Total Expenditures and Transfers	<u>3,694,493</u>	<u>3,942,216</u>	<u>3,942,216</u>	
Receipts Over (Under)				
Expenditures and Transfers	(7,770)			
Unencumbered Cash, Beginning	<u>7,770</u>			
Unencumbered Cash, Ending	<u></u>	<u></u>		

Unified School District No. 286
Supplemental General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

Schedule 2
Page 4 of 30

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Revenue from Local Sources				
Ad Valorem Taxes	\$ 448,966	370,343	342,850	27,493
Delinquent Taxes	17,826	14,663		14,663
Other Revenue From Local Sources	1,223			
Reimbursements	4,439			
Total Revenue from Local Sources	<u>472,454</u>	<u>385,006</u>	<u>342,850</u>	<u>42,156</u>
Revenue from County Sources				
Motor Vehicle Tax	52,866	49,326	46,220	3,106
Recreational Vehicle Tax	1,116	1,226	696	530
Commercial Vehicle Tax	831	1,058	929	129
Total Revenue from County Sources	<u>54,813</u>	<u>51,610</u>	<u>47,845</u>	<u>3,765</u>
Revenue from State Sources				
Supplemental State Aid	648,753	690,164	690,164	
Total Cash Receipts	<u>1,176,020</u>	<u>1,126,780</u>	<u>1,080,859</u>	<u>45,921</u>
Expenditures and Transfers				
Instruction				
Certified Salaries	8,902	1,648	10,000	(8,352)
Group Insurance	671	169	2,500	(2,331)
Supplies and Materials	70,122	38,343	80,000	(41,657)
Textbooks			14,497	(14,497)
Audio Visual and Software	32,833	33,337	40,000	(6,663)
Miscellaneous Supplies			5,000	(5,000)
Property (Equipment & Furnishings)	39,096	8,448	20,214	(11,766)
Other			3,000	(3,000)
Total Instruction	<u>151,624</u>	<u>81,945</u>	<u>175,211</u>	<u>(93,266)</u>
Support Services - Students				
Purchased Professional and Technical Services			7,040	(7,040)
Other			3,000	(3,000)
Total Support Services - Students			<u>10,040</u>	<u>(10,040)</u>
Support Services - Instr. Staff				
Purchased Professional and Technical Services	18,825	20,771	50,000	(29,229)
Property (Equipment & Furnishings)	55,736	40,179	70,000	(29,821)
Total Support Services - Instr. Staff	<u>74,561</u>	<u>60,950</u>	<u>120,000</u>	<u>(59,050)</u>
Operations and Maintenance				
Water/Sewer Services (Non-Energy)	16,843	30,168	21,000	9,168
Repairs and Maintenance	88,079	83,669	90,000	(6,331)
Repair of Buildings	12,355		125,216	(125,216)
Insurance	2,987	211,199	105,000	106,199
Heating	22,649	25,293	22,000	3,293
Electricity	82,201	81,106	105,000	(23,894)
Total Operations and Maintenance	<u>225,114</u>	<u>431,435</u>	<u>468,216</u>	<u>(36,781)</u>
Vehicle Operation Services				
Insurance			8,000	(8,000)
Motor Fuel	23,924	48,532	3,500	45,032
Property (Equipment & Furnishings)	26,623		8,000	(8,000)
Total Vehicle Operation Services	<u>50,547</u>	<u>48,532</u>	<u>19,500</u>	<u>29,032</u>
Vehicle Servicing/Maintenance				
Purchased Professional and Technical Services	10,842	3,921	8,000	(4,079)
Fund Transfers				
Bilingual Education	1,228	1,296	1,296	
At Risk K-12	121,334	138,579	140,318	(1,739)
Special Education	485,421	411,499	235,576	175,923
Total Fund Transfers	<u>607,983</u>	<u>551,374</u>	<u>377,190</u>	<u>174,184</u>
Total Expenditures and Transfers	<u>1,120,671</u>	<u>1,178,157</u>	<u>1,178,157</u>	

Unified School District No. 286
Supplemental General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts Over (Under)				
Expenditures and Transfers	\$ 55,349	(51,377)		
Unencumbered Cash, Beginning	41,949	97,298		
Prior Year Encumbrances Cancelled				
Unencumbered Cash, Ending	<u>97,298</u>	<u>45,921</u>		

Unified School District No. 286
At Risk K-12 Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

	Prior Year Actual	Current Year		Variance Over Under
		Actual	Budget	
Cash Receipts				
Operating Transfers				
Transfer from General Fund	\$ 349,941	568,014	568,014	
Transfer from Supplemental General Fund	<u>121,334</u>	<u>138,579</u>	<u>140,318</u>	(1,739)
Total Cash Receipts	<u>471,275</u>	<u>706,593</u>	<u>708,332</u>	(1,739)
Expenditures and Transfers				
Instruction				
Certified Salaries	330,826	352,761	450,000	(97,239)
Non-Certified Salaries	73,610	86,223	150,000	(63,777)
Social Security	30,187	38,674	40,000	(1,326)
Other Employee Benefits	23,294	29,549	30,368	(819)
Purchased Professional and Technical Services			1,000	(1,000)
Supplies and Materials			5,000	(5,000)
Textbooks			5,000	(5,000)
Property (Equipment & Furnishings)			75,585	(75,585)
Other			<u>5,000</u>	(5,000)
Total Expenditures and Transfers	<u>457,917</u>	<u>507,207</u>	<u>761,953</u>	(254,746)
Receipts Over (Under)				
Expenditures and Transfers	13,358	199,386		
Unencumbered Cash, Beginning	<u>118,752</u>	<u>132,110</u>		
Unencumbered Cash, Ending	<u>132,110</u>	<u>331,496</u>		

Unified School District No. 286
Bilingual Education Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Operating Transfers				
Transfer from General Fund	\$		1,893	(1,893)
Transfer from Supplemental General Fund	<u>1,228</u>	<u>1,296</u>	<u>1,296</u>	<u></u>
Total Cash Receipts	<u>1,228</u>	<u>1,296</u>	<u>3,189</u>	<u>(1,893)</u>
Expenditures and Transfers				
Instruction				
Certified Salaries			2,000	(2,000)
Social Security			500	(500)
Other Employee Benefits			92	(92)
Supplies and Materials			<u>1,000</u>	<u>(1,000)</u>
Total Expenditures and Transfers			<u>3,592</u>	<u>(3,592)</u>
Receipts Over (Under)				
Expenditures and Transfers	1,228	1,296		
Unencumbered Cash, Beginning		<u>1,228</u>		
Unencumbered Cash, Ending	<u>1,228</u>	<u>2,524</u>		

Unified School District No. 286
Capital Outlay Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

Schedule 2
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		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Revenue from Local Sources				
Ad Valorem Taxes	\$ 40,813	106,283	98,786	7,497
Delinquent Taxes	4,230	2,448		2,448
Interest on Investments	7,095	6,664	7,500	(836)
Other Revenue From Local Sources	26,433	16,138	25,000	(8,862)
Total Revenue from Local Sources	78,571	131,533	131,286	247
Revenue from County Sources				
Motor Vehicle Tax	6,674	4,947	10,722	(5,775)
Recreational Vehicle Tax	203	108	162	(54)
Commercial Vehicle Tax	77	89	215	(126)
Total Revenue from County Sources	6,954	5,144	11,099	(5,955)
Revenue from State Sources				
General State Aid	19,371	61,668	61,668	
Operating Transfers				
Transfer from General Fund		22,525		22,525
Total Cash Receipts	104,896	220,870	204,053	16,817
Expenditures and Transfers				
Instruction				
Property (Equipment & Furnishings)			385,056	(385,056)
Support Services - Students				
Property (Equipment & Furnishings)			30,000	(30,000)
Support Services - Instr. Staff				
Property (Equipment & Furnishings)			30,000	(30,000)
General Administration				
Property (Equipment & Furnishings)			30,000	(30,000)
Operations and Maintenance				
Property (Equipment & Furnishings)			100,000	(100,000)
Student Transportation				
Property (Equipment & Furnishings)	59,759	81,769	140,000	(58,231)
Facilities Acquisition/Construction				
Site Acquisition Services		5,575	300,000	(294,425)
Site Improvement Services			195,000	(195,000)
Building Repair and Remodeling	27,446		300,000	(300,000)
Total Facilities Acquisition/Construction	27,446	5,575	795,000	(789,425)
Architectural and Engineering Services				
Architecture and Engineering Services		141,480	20,000	121,480
Total Expenditures and Transfers	87,205	228,824	1,530,056	(1,301,232)
Receipts Over (Under)				
Expenditures and Transfers	17,691	(7,954)		
Unencumbered Cash, Beginning	1,375,854	1,393,545		
Unencumbered Cash, Ending	1,393,545	1,385,591		

Unified School District No. 286
Driver Training Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Revenue from Local Sources				
Student Fees	\$ 2,592		1,500	(1,500)
Revenue from State Sources				
General State Aid	2,346	2,968	3,240	(272)
Total Cash Receipts	<u>4,938</u>	<u>2,968</u>	<u>4,740</u>	<u>(1,772)</u>
Expenditures and Transfers				
Instruction				
Certified Salaries	4,527	4,663	5,000	(337)
Social Security	328	339	500	(161)
Other Employee Benefits	9	25	100	(75)
Purchased Professional and Technical Services			100	(100)
Total Instruction	<u>4,864</u>	<u>5,027</u>	<u>5,700</u>	<u>(673)</u>
Vehicle Operation Services				
Motor Fuel			1,000	(1,000)
Total Expenditures and Transfers	<u>4,864</u>	<u>5,027</u>	<u>6,700</u>	<u>(1,673)</u>
Receipts Over (Under)				
Expenditures and Transfers	74	(2,059)		
Unencumbered Cash, Beginning	<u>24,449</u>	<u>24,523</u>		
Unencumbered Cash, Ending	<u>24,523</u>	<u>22,464</u>		

Unified School District No. 286
Food Service Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Revenue from Local Sources				
Student Sales	\$ 2,094			
Adults and Non-Reimbursable Programs	3,574	3,265	7,026	(3,761)
Other Revenue From Local Sources	3,860		4,000	(4,000)
Total Revenue from Local Sources	<u>9,528</u>	<u>3,265</u>	<u>11,026</u>	<u>(7,761)</u>
Revenue from State Sources				
General State Aid	2,255	2,106	1,680	426
Revenue from Federal Sources				
Federal Financial Assistance	303,202	332,268	285,895	46,373
Other Federal Financial Assistance	7,418	21,804	7,000	14,804
Total Revenue from Federal Sources	<u>310,620</u>	<u>354,072</u>	<u>292,895</u>	<u>61,177</u>
Total Cash Receipts	<u>322,403</u>	<u>359,443</u>	<u>305,601</u>	<u>53,842</u>
Expenditures and Transfers				
Operations and Maintenance				
Non-Certified Salaries		6,239	15,000	(8,761)
Other Purchased Services			5,000	(5,000)
Other Miscellaneous Purchased Services	1,364	816		816
Supplies and Materials	1,966		5,000	(5,000)
Property (Equipment & Furnishings)		11,151	2,500	8,651
Other		3,035	250	2,785
Total Operations and Maintenance	<u>3,330</u>	<u>21,241</u>	<u>27,750</u>	<u>(6,509)</u>
Food Service Operations				
Non-Certified Salaries	65,432	65,768	75,000	(9,232)
Group Insurance	12,017	13,305	18,500	(5,195)
Social Security	2,492	3,104	4,500	(1,396)
Other Employee Benefits	148	322	250	72
Other Miscellaneous Purchased Services	1,522	2,094	3,000	(906)
Supplies and Materials	11,079	9,584		9,584
Food and Milk	160,562	151,748	201,806	(50,058)
Miscellaneous Supplies			15,000	(15,000)
Property (Equipment & Furnishings)			50,000	(50,000)
Other	1,037	1,351	5,000	(3,649)
Total Food Service Operations	<u>254,289</u>	<u>247,276</u>	<u>373,056</u>	<u>(125,780)</u>
Budget Credit Adjustment			46,373	(46,373)
Total Expenditures and Transfers	<u>257,619</u>	<u>268,517</u>	<u>447,179</u>	<u>(178,662)</u>
Receipts Over (Under)				
Expenditures and Transfers	64,784	90,926		
Unencumbered Cash, Beginning	30,421	95,205		
Unencumbered Cash, Ending	<u>95,205</u>	<u>186,131</u>		

Unified School District No. 286
Professional Development Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
None	\$			
Expenditures and Transfers				
Support Services - Instr. Staff				
Purchased Property Services			380	(380)
Total Expenditures and Transfers			<u>380</u>	<u>(380)</u>
Receipts Over (Under)				
Expenditures and Transfers				
Unencumbered Cash, Beginning	<u>380</u>	<u>380</u>		
Unencumbered Cash, Ending	<u><u>380</u></u>	<u><u>380</u></u>		

Unified School District No. 286
Special Education Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Revenue from Local Sources				
Other Revenue From Local Sources	\$	7,458		7,458
Revenue from Federal Sources				
Federal Financial Assistance			14,961	(14,961)
Medicaid Title XIX	45,989	30,806	25,000	5,806
Total Revenue from Federal Sources	45,989	30,806	39,961	(9,155)
Operating Transfers				
Transfer from General Fund	595,168	693,943	694,329	(386)
Transfer from Supplemental General Fund	485,421	411,499	235,576	175,923
Total Operating Transfers	1,080,589	1,105,442	929,905	175,537
Total Cash Receipts	1,126,578	1,143,706	969,866	173,840
Expenditures and Transfers				
Instruction				
Non-Certified Salaries	13,571	8,663	15,000	(6,337)
Other Employee Benefits	18	931	100	831
Tuition			1,000	(1,000)
LEA Payments to COOP's/Interlocals	446,427	612,309	680,000	(67,691)
LEA State Aid Flowthrough Payments to COOP's/Interlocals	559,937	666,026	640,000	26,026
Supplies and Materials	6,302		10,000	(10,000)
Property (Equipment & Furnishings)	1,261		15,000	(15,000)
Total Instruction	1,027,516	1,287,929	1,361,100	(73,171)
Operations and Maintenance				
Repairs and Maintenance	1,666	1,594	5,000	(3,406)
Vehicle Operation Services				
Non-Certified Salaries	3,928	4,776	11,000	(6,224)
Social Security	276	341	800	(459)
Other Employee Benefits	10	27	100	(73)
Insurance	944	944	1,500	(556)
Supplies and Materials	193	960		960
Motor Fuel	2,000	2,838	3,500	(662)
Other			500	(500)
Total Vehicle Operation Services	7,351	9,886	17,400	(7,514)
Total Expenditures and Transfers	1,036,533	1,299,409	1,383,500	(84,091)
Receipts Over (Under)				
Expenditures and Transfers	90,045	(155,703)		
Unencumbered Cash, Beginning	394,902	484,947		
Unencumbered Cash, Ending	484,947	329,244		

Unified School District No. 286
Career and Postsecondary Education Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Revenue from Local Sources				
Miscellaneous	\$ 3,183		2,500	(2,500)
Operating Transfers				
Transfer from General Fund	190,757	96,581	52,216	44,365
Total Cash Receipts	<u>193,940</u>	<u>96,581</u>	<u>54,716</u>	<u>41,865</u>
Expenditures and Transfers				
Instruction				
Certified Salaries	106,448	109,396	110,000	(604)
Social Security	7,470	7,699	8,000	(301)
Other Employee Benefits	210	492	500	(8)
Purchased Professional and Technical Services			100	(100)
Other Purchased Services		1,772		1,772
Tuition	673	766	4,150	(3,384)
Other Miscellaneous Purchased Services			1,000	(1,000)
Supplies and Materials	3,093	9,152	5,000	4,152
Textbooks			1,500	(1,500)
Property (Equipment & Furnishings)		1,723	750	973
Total Expenditures and Transfers	<u>117,894</u>	<u>131,000</u>	<u>131,000</u>	
Receipts Over (Under)				
Expenditures and Transfers	76,046	(34,419)		
Unencumbered Cash, Beginning	<u>238</u>	<u>76,284</u>		
Unencumbered Cash, Ending	<u>76,284</u>	<u>41,865</u>		

Unified School District No. 286
Gifts and Grants Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2022

(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Revenue from Local Sources		
Donations	\$ 3,740	6,090
Revenue from State Sources		
Mental Health Intervention Grant	61,456	62,440
Total Cash Receipts	65,196	68,530
Expenditures and Transfers		
Instruction		
Non-Certified Salaries	35,586	38,812
Group Insurance	6,556	4,057
Social Security	3,950	3,961
General Supplies and Materials	3,710	6,090
Other	15,394	15,610
Total Expenditures and Transfers	65,196	68,530
Receipts Over (Under)		
Expenditures and Transfers		
Unencumbered Cash, Beginning		
Unencumbered Cash, Ending		

Unified School District No. 286
KPERs Special Retirement Contribution Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Revenue from State Sources				
General State Aid	\$ 331,890	431,153	438,096	(6,943)
Total Cash Receipts	<u>331,890</u>	<u>431,153</u>	<u>438,096</u>	<u>(6,943)</u>
Expenditures and Transfers				
Instruction				
Employee Benefits	<u>232,314</u>	<u>310,605</u>	<u>320,895</u>	<u>(10,290)</u>
Support Services - Students				
Employee Benefits	<u>9,666</u>	<u>13,464</u>	<u>11,377</u>	<u>2,087</u>
Support Services - Instr. Staff				
Employee Benefits	<u>2,607</u>	<u>1,066</u>	<u>3,068</u>	<u>(2,002)</u>
General Administration				
Employee Benefits	<u>10,112</u>	<u>15,696</u>	<u>11,902</u>	<u>3,794</u>
School Administration				
Employee Benefits	<u>26,467</u>	<u>26,643</u>	<u>31,152</u>	<u>(4,509)</u>
Support Services - Business				
Employee Benefits	<u>6,155</u>	<u>7,547</u>	<u>7,244</u>	<u>303</u>
Operations and Maintenance				
Employee Benefits	<u>22,455</u>	<u>26,458</u>	<u>26,430</u>	<u>28</u>
Student Transportation				
Employee Benefits	<u>14,821</u>	<u>19,676</u>	<u>17,444</u>	<u>2,232</u>
Food Service Operations				
Employee Benefits	<u>7,293</u>	<u>9,998</u>	<u>8,584</u>	<u>1,414</u>
Total Expenditures and Transfers	<u>331,890</u>	<u>431,153</u>	<u>438,096</u>	<u>(6,943)</u>
Receipts Over (Under)				
Expenditures and Transfers				
Unencumbered Cash, Beginning	<u> </u>	<u> </u>		
Unencumbered Cash, Ending	<u> </u>	<u> </u>		

Unified School District No. 286
Contingency Reserve Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2022

(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

	Prior Year Actual	Current Year Actual
Cash Receipts		
None	\$	
Expenditures and Transfers		
None		
Receipts Over (Under) Expenditures and Transfers		
Unencumbered Cash, Beginning	145,967	145,967
Unencumbered Cash, Ending	145,967	145,967

Unified School District No. 286
Textbook and Student Material Revolving Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2022

(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Revenue from Local Sources		
Student Fees	\$ 5,375	5,460
Total Cash Receipts	<u>5,375</u>	<u>5,460</u>
Expenditures and Transfers		
Instruction		
Property (Equipment & Furnishings)	<u>989</u>	<u>801</u>
Total Expenditures and Transfers	<u>989</u>	<u>801</u>
Receipts Over (Under)		
Expenditures and Transfers	4,386	4,659
Unencumbered Cash, Beginning	<u>23,713</u>	<u>28,099</u>
Unencumbered Cash, Ending	<u>28,099</u>	<u>32,758</u>

Unified School District No. 286
Recreation Commission Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Revenue from Local Sources				
Ad Valorem Taxes	\$ 19,805	19,637	18,701	936
Delinquent Taxes	869	649		649
Total Revenue from Local Sources	<u>20,674</u>	<u>20,286</u>	<u>18,701</u>	<u>1,585</u>
Revenue from County Sources				
Motor Vehicle Tax	3,291	922	2,304	(1,382)
Recreational Vehicle Tax	76	29	34	(5)
Commercial Vehicle Tax	<u>5</u>	<u>46</u>	<u>46</u>	
Total Revenue from County Sources	<u>3,372</u>	<u>997</u>	<u>2,384</u>	<u>(1,387)</u>
Total Cash Receipts	<u>24,046</u>	<u>21,283</u>	<u>21,085</u>	<u>198</u>
Expenditures and Transfers				
Community Services Operations				
Community Service Operations	<u>22,915</u>	<u>24,524</u>	<u>24,524</u>	
Total Expenditures and Transfers	<u>22,915</u>	<u>24,524</u>	<u>24,524</u>	
Receipts Over (Under)				
Expenditures and Transfers	1,131	(3,241)		
Unencumbered Cash, Beginning	<u>2,309</u>	<u>3,440</u>		
Unencumbered Cash, Ending	<u>3,440</u>	<u>199</u>		

Unified School District No. 286
Elementary/Secondary School Emergency Relief Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Revenue from Federal Sources		
Federal Financial Assistance	\$ 88,848	184,977
Total Cash Receipts	<u>88,848</u>	<u>184,977</u>
Expenditures and Transfers		
Instruction		
Certified Salaries	16,646	197,008
Non-Certified Salaries		14,199
Social Security	1,332	1,051
Purchased Professional and Technical Services	66	
General Supplies and Materials	16,400	20,461
Audio Visual and Software	<u>42,676</u>	<u>111,708</u>
Total Instruction	<u>77,120</u>	<u>344,427</u>
Operations and Maintenance		
General Supplies and Materials	<u>11,728</u>	<u>2,000</u>
Total Expenditures and Transfers	<u>88,848</u>	<u>346,427</u>
Receipts Over (Under)		
Expenditures and Transfers		(161,450)
Unencumbered Cash, Beginning		
Unencumbered Cash, Ending		<u>(161,450)</u>

Unified School District No. 286
SPARK Program Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2022

(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Revenue from Federal Sources		
Federal Financial Assistance	\$ 115,826	
Total Cash Receipts	<u>115,826</u>	
Expenditures and Transfers		
Instruction		
General Supplies and Materials	46,560	
Audio Visual and Software	<u>37,350</u>	
Total Instruction	<u>83,910</u>	
Operations and Maintenance		
Repair of Buildings	10,127	
General Supplies and Materials	<u>21,789</u>	
Total Operations and Maintenance	<u>31,916</u>	
Total Expenditures and Transfers	<u>115,826</u>	
Receipts Over (Under)		
Expenditures and Transfers		
Unencumbered Cash, Beginning		
Unencumbered Cash, Ending		

Unified School District No. 286
21st Century Community Learning Centers Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2022

(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Revenue from Federal Sources		
Federal Financial Assistance	\$ 23,100	130,181
Total Cash Receipts	<u>23,100</u>	<u>130,181</u>
Expenditures and Transfers		
Instruction		
Certified Salaries	26,557	25,052
Non-Certified Salaries	51,709	42,948
Social Security		8,107
Other Employee Benefits	2,966	993
Purchased Professional and Technical Services	4,778	5,516
Other Purchased Services		2,239
General Supplies and Materials	6,630	2,203
Return of Unexpended Grant Funds		26,678
Total Instruction	<u>92,640</u>	<u>113,736</u>
Support Services - Instr. Staff		
Purchased Professional and Technical Services	1,537	2,051
General Supplies and Materials	<u>7,205</u>	<u>1,934</u>
Total Support Services - Instr. Staff	<u>8,742</u>	<u>3,985</u>
Vehicle Operation Services		
Non-Certified Salaries	9,661	4,504
Other Employee Benefits	581	345
Motor Fuel	2,988	3,865
Other	<u>164</u>	<u>1</u>
Total Vehicle Operation Services	<u>13,394</u>	<u>8,715</u>
Total Expenditures and Transfers	<u>114,776</u>	<u>126,436</u>
Receipts Over (Under)		
Expenditures and Transfers	(91,676)	3,745
Unencumbered Cash, Beginning	<u>37,161</u>	(<u>54,515</u>)
Unencumbered Cash, Ending	(<u>54,515</u>)	(<u>50,770</u>)

Unified School District No. 286
REAP Grant Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2022

(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Revenue from Federal Sources		
Federal Financial Assistance	\$ 25,639	
Total Cash Receipts	<u>25,639</u>	
Expenditures and Transfers		
Instruction		
Supplies and Materials	<u>25,639</u>	
Total Expenditures and Transfers	<u>25,639</u>	
Receipts Over (Under)		
Expenditures and Transfers		
Unencumbered Cash, Beginning		
Unencumbered Cash, Ending		

Unified School District No. 286
Title I Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Revenue from Federal Sources		
Federal Financial Assistance	\$ 120,493	119,833
Total Cash Receipts	<u>120,493</u>	<u>119,833</u>
Expenditures and Transfers		
Instruction		
Certified Salaries	96,755	111,802
Employee Benefits		7,359
Social Security	10,716	
Other Purchased Services	1,000	
Supplies and Materials	<u>12,022</u>	<u>358</u>
Total Expenditures and Transfers	<u>120,493</u>	<u>119,519</u>
Receipts Over (Under)		
Expenditures and Transfers		314
Unencumbered Cash, Beginning	<u> </u>	<u> </u>
Unencumbered Cash, Ending	<u> </u>	<u>314</u>

Unified School District No. 286
Improving Teacher Quality Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2022

(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Revenue from Federal Sources		
Federal Financial Assistance	\$ 16,313	15,100
Total Cash Receipts	<u>16,313</u>	<u>15,100</u>
Expenditures and Transfers		
Instruction		
Social Security		1,041
Purchased Professional and Technical Services	8,890	4,463
Supplies and Materials	4,532	
Other		4,787
Total Instruction	<u>13,422</u>	<u>10,291</u>
Support Services - Instr. Staff		
Purchased Professional and Technical Services	<u>2,891</u>	<u>4,809</u>
Total Expenditures and Transfers	<u>16,313</u>	<u>15,100</u>
Receipts Over (Under)		
Expenditures and Transfers		
Unencumbered Cash, Beginning		
Unencumbered Cash, Ending		

Unified School District No. 286
Social and Emotional Learning Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2022

(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

	Prior Year Actual	Current Year Actual
Cash Receipts		
None	\$	
Expenditures and Transfers		
Instruction		
General Supplies and Materials	2,698	
Total Expenditures and Transfers	2,698	
Receipts Over (Under)		
Expenditures and Transfers	(2,698)	
Unencumbered Cash, Beginning	2,698	
Unencumbered Cash, Ending		

Unified School District No. 286
KDHE COVID Testing Grant Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2022

(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Revenue from Federal Sources		
Federal Financial Assistance	\$	15,531
Total Cash Receipts		15,531
Expenditures and Transfers		
Support Services - Students		
Certified Salaries		12,389
Social Security		1,023
General Supplies and Materials		2,170
Total Expenditures and Transfers		15,582
Receipts Over (Under)		
Expenditures and Transfers		(51)
Unencumbered Cash, Beginning		
Unencumbered Cash, Ending		(51)

Unified School District No. 286
Title IV-A Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2022

(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Revenue from Federal Sources		
Federal Financial Assistance	\$ 14,378	15,717
Total Cash Receipts	<u>14,378</u>	<u>15,717</u>
Expenditures and Transfers		
Instruction		
General Supplies and Materials	<u>14,378</u>	<u>15,717</u>
Total Expenditures and Transfers	<u>14,378</u>	<u>15,717</u>
Receipts Over (Under)		
Expenditures and Transfers		
Unencumbered Cash, Beginning	<u> </u>	<u> </u>
Unencumbered Cash, Ending	<u> </u>	<u> </u>

Unified School District No. 286
Alleluia Grant Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2022

(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

	Prior Year Actual	Current Year Actual
Cash Receipts		
None	\$	
Expenditures and Transfers		
Instruction		
General Supplies and Materials	1,615	
Total Expenditures and Transfers	1,615	
Receipts Over (Under)		
Expenditures and Transfers	(1,615)	
Unencumbered Cash, Beginning	1,615	
Unencumbered Cash, Ending		

Unified School District No. 286
Appleby FCCLA Contribution Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2022

(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Revenue from Local Sources		
Donations	\$	106,500
Total Cash Receipts		106,500
Expenditures and Transfers		
None		
Receipts Over (Under)		
Expenditures and Transfers		106,500
Unencumbered Cash, Beginning		
Unencumbered Cash, Ending		106,500

Unified School District No. 286
Appleby Pre-K Contribution Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2022

(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Revenue from Local Sources		
Donations	\$	71,000
Total Cash Receipts		71,000
Expenditures and Transfers		
Instruction		
General Supplies and Materials		769
Total Expenditures and Transfers		769
Receipts Over (Under)		
Expenditures and Transfers		70,231
Unencumbered Cash, Beginning		
Unencumbered Cash, Ending		70,231

Unified School District No. 286
Sedan, Kansas
Agency Funds
Schedule of Receipts and Cash Disbursements
Regulatory Basis
For the Year Ended June 30, 2022

Schedule 3

<u>Fund</u>	<u>Beginning Cash Balance</u>	<u>Cash Receipts</u>	<u>Cash Disbursements</u>	<u>Ending Cash Balance</u>
Student Organization Funds:				
High School:				
Alpha Beta Gamma	319	-	-	319
Band	3,476	6,432	7,394	2,514
Baseball	500	3,560	3,812	248
Class of '20	725	-	222	503
Class of '21	502	90	-	592
Class of '22	1,659	19,863	12,871	8,651
Class of '23	1,342	5,157	3,947	2,552
Class of '24	405	1,642	-	2,047
Class of '25	50	662	-	712
Class of '26	10	-	-	10
FCCLA	8,528	6,305	4,846	9,987
FFA	6,307	48,889	44,459	10,737
Football Special	427	576	319	684
Investment Interest	302	44	-	346
JH Cheerleaders	3,158	3,184	2,241	4,101
JH Stucco	462	-	-	462
Lemert Ranch Tr	-	17,014	-	17,014
Lettermen	732	-	-	732
National Honor Society	504	-	216	288
Peer Tutors	41	-	-	41
Program	4,198	5,463	5,169	4,492
SH Cheerleaders	6,300	7,041	5,684	7,657
SH Stucco	536	3,256	3,290	502
SFB Special	317	165	84	398
Track	3,763	788	825	3,726
Vocal	1,820	8,586	8,620	1,786
Volleyball	2,767	1,255	2,658	1,364
Elementary:				
Elem Stucco	1,228	1,401	1,096	1,533
Scholastic Donations	64	-	-	64
Total Student Organizations	<u>50,442</u>	<u>141,373</u>	<u>107,753</u>	<u>84,062</u>
Other Agency Funds:				
Sales Tax	-	-	-	-
Payroll Clearing	262,081	1,475,057	1,439,059	298,079
Retiree Health Insurance Clearing	1,492	6,819	8,311	-
Total Other Agency Funds:	<u>263,573</u>	<u>1,481,876</u>	<u>1,447,370</u>	<u>298,079</u>
Total Agency Funds	<u><u>314,015</u></u>	<u><u>1,623,249</u></u>	<u><u>1,555,123</u></u>	<u><u>382,141</u></u>

Unified School District No. 286

Schedule 4

Sedan, Kansas

District Activity Funds

Schedule of Receipts, Expenditures and Unencumbered Cash

Regulatory Basis

For the Year Ended June 30, 2022

<u>Fund</u>	<u>Beginning Unencumbered Cash Balance</u>	<u>Cash Receipts</u>	<u>Expenditures</u>	<u>Ending Unencumbered Cash Balance</u>	<u>Add Outstanding Encumbrances and Accounts Payable</u>	<u>Ending Cash Balance</u>
<u>Gate Receipts:</u>						
High School:						
Athletics	\$ 840	41,988	41,791	1,037		1,037
Concessions	791	19,428	19,651	568		568
	<u>1,631</u>	<u>61,416</u>	<u>61,442</u>	<u>1,605</u>	<u>-</u>	<u>1,605</u>
Subtotal Gate Receipts						
	<u>1,631</u>	<u>61,416</u>	<u>61,442</u>	<u>1,605</u>	<u>-</u>	<u>1,605</u>
<u>Special Projects:</u>						
Middle School:						
Library	543			543		543
High School:						
Yearbook	14,849	3,855	3,782	14,922		14,922
	<u>15,392</u>	<u>3,855</u>	<u>3,782</u>	<u>15,465</u>	<u>-</u>	<u>15,465</u>
Subtotal Special Projects						
	<u>15,392</u>	<u>3,855</u>	<u>3,782</u>	<u>15,465</u>	<u>-</u>	<u>15,465</u>
Total District Activity Funds	<u>17,023</u>	<u>65,271</u>	<u>65,224</u>	<u>17,070</u>	<u>-</u>	<u>17,070</u>

**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. 286
Sedan, 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 financial statements of Unified School District No. 286, Sedan, Kansas, (the District) as of and for the year ended June 30, 2022, and have issued our report thereon dated February 10, 2023, which was qualified because the District prepares its financial statement 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.

Report on 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.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statement is free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the 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.

Rodney M. Burns, CPA, LLC

Rodney M. Burns, CPA, LLC
Certified Public Accountants

Chanute, Kansas
February 10, 2023

**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. 286
Sedan, Kansas

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited the compliance of Unified School District No. 286, Sedan, Kansas, (the District) with the types of compliance requirements described in the U.S. *Office of Management and Budget (OMB) Compliance Supplement* that could have a direct and material effect on each of the District's major federal programs for the year ended June 30, 2022. The District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the District, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs, identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs for the year ended June 30, 2022.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; 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). Our responsibilities under those standards and the Uniform Guidance are further described in the "Auditor's Responsibilities for the Audit of Compliance" section of our report.

We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the District's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and other provisions of contracts or grant agreements applicable to the District's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the District's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the District's compliance with the requirements of each major federal program as a whole.

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the District's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the District's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control over Compliance

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

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

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

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

Rodney M. Burns, CPA, LLC

Rodney M. Burns, CPA, LLC
Certified Public Accountants

Chanute, Kansas
February 10, 2023

Unified School District No. 286
Sedan, Kansas
Schedule of Findings and Questioned Costs
For the Fiscal Year Ended June 30, 2022

I. Summary of Independent Auditors' Results

Financial Statement:

The independent auditors' report expresses an adverse opinion on the financial statement of Unified School District No. 286 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	<u> X </u> No
Significant deficiency(ies) identified?	_____ Yes	<u> X </u> None reported
Non compliance or other matters required to be reported under <i>Government Auditing Standards</i> ?	_____ Yes	<u> X </u> No

Federal Awards:

Internal control over major programs:

Material weakness(es) identified?	_____ Yes	<u> X </u> No
Significant deficiency(ies) identified?	_____ Yes	<u> X </u> None reported

The independent auditors' report on compliance for the major federal award programs for Unified School District No. 286 expresses an unmodified opinion.

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?	_____ Yes	<u> X </u> No
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Identification of major programs:

U.S. Department of Agriculture

Child Nutrition Cluster:

School Breakfast Program	CFDA #10.553
National School Lunch Program	CFDA #10.555
Summer Food Service Program for Children	CFDA #10.559
Fresh Fruit and Vegetable Program	CFDA #10.582

U.S. Department of Education

Elementary Stabilization Fund - Elementary and Secondary School Emergency Relief Fund	CFDA #84.425D
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The threshold for distinguishing Types A and B programs was \$750,000.

Auditee qualified as a low risk auditee?	_____ Yes	<u> X </u> No
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II. Financial Statement Findings

None.

Unified School District No. 286
Sedan, Kansas
Schedule of Findings and Questioned Costs
For the Fiscal Year Ended June 30, 2022

III. Federal Award Findings and Questioned Costs

None.

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Unified School District No. 286
Sedan, Kansas
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2022

Federal Grantor/Pass-through Grantor/Program Title	Pass-through Entity Identifying Number	Federal CFDA Number	Cash Receipts	Disbursements/ Expenditures	Provided to Subrecipients
U.S. Department of Agriculture					
Passed through State Department of Education					
Child Nutrition Cluster:					
School Breakfast Program	DO286	10.553	\$ 76,890	76,890	0
National School Lunch Program	DO286	10.555	216,005	216,005	0
National School Lunch Program - COVID 19	DO286	10.555	3,285	3,285	0
Summer Food Service Program for Children	DO286	10.559	47,106	47,106	0
Fresh Fruits and Vegetables Program	DO286	10.582	10,171	10,171	0
Total Child Nutrition Cluster			<u>353,457</u>	<u>353,457</u>	<u>0 (1)</u>
Pandemic EBT Administrative Costs - COVID 19	DO286	10.649	614	614	0
Total U.S. Department of Agriculture			<u>354,071</u>	<u>354,071</u>	<u>0</u>
U.S. Department of Education					
Passed through Kansas Department of Education					
Title I Grant to Local Educational Agencies	DO286	84.010	119,833	129,063	0
21st Century Community Learning Centers	DO286	84.287	130,181	99,759	0
Improving Teacher Quality State Grants	DO286	84.367	15,100	15,100	0
Student Support and Academic Enrichment Program	DO286	84.424	15,717	15,717	0
Education Stabilization Fund - Elementary and Secondary School Emergency					
Relief Fund - COVID-19	DO286	84.425D	184,977	346,427	0 (1)
Passed through Southeast Kansas Education Service Center					
Career and Technical Education - Basic Grants to States		84.048	2,556	2,556	0
Total U.S. Department of Education			<u>468,364</u>	<u>608,622</u>	<u>0</u>
U.S. Department of Health and Human Services					
Passed through Kansas Department of Education					
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC) - COVID-19	DO286	93.323	15,531	15,582	0
Total Federal Awards			<u>837,966</u>	<u>978,275</u>	<u>0</u>

(1) This program was considered to be a major program

Note to the Schedule of Expenditures of Federal Awards:

Note A: General

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) presents the activity of all federal financial assistance programs of Unified School District No. 286, Sedan, Kansas (the District). The reporting entity is defined in Note 1 of the District's basic financial statement. Federal financial assistance received directly from federal agencies, as well as federal financial assistance passed through other government agencies are included on the 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 (the Schedule) is presented using the regulatory basis of accounting, which is described in Note 1 of the District's basic financial statement. This is the same basis of accounting used in the District's regulatory basis financial statement. The information in the Schedule is presented 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* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the District, it is not intended to and does not present the financial position, changes in net assets, or cash flows of the District.