UNIFIED SCHOOL DISTRICT NO. 330

Eskridge, Kansas

Financial Statements

For the Year Ended June 30, 2023

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UNIFIED SCHOOL DISTRICT NO. 330
Financial Statements
For the Year Ended June 30, 2023

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INDEPENDENT AUDITOR'S REPORT

Board of Education
Unified School District No. 330
Eskridge, 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. 330, Eskridge, Kansas, (the District), as of and for the year ended June 30, 2023 and the related notes to the financial statement.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the "Basis of 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, 2023, or the 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, 2023, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

Basis for Adverse and Unmodified Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS), and 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 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 opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statement.

In performing an audit in accordance with GAAS, we:

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

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

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, summary of receipts and disbursements-agency funds, and schedule of receipts, expenditures and unencumbered cash-district activity funds (Schedules 1, 2, 3 and 4 as listed in the table of contents) are presented for 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.

Other Matter

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of the District as of and for the year ended June 30, 2022 (not presented herein), and have issued our report thereon dated October 14, 2022, which contained an unmodified opinion on the basic financial statement. The 2022 basic financial statement and our accompanying report are available in electronic form from the website of the Kansas Department of Administration at the following link http://www.admin.ks.gov/offices/chief financial-officer/municipal-services. The 2022 actual column (2022 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures—actual and budget for the year ended June 30, 2023 (Schedule 2 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2022 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2022 basic financial statement. The 2022 comparative information was subjected to the auditing procedures applied in the audit of the 2022 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2022 basic financial statement or to the 2022 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2022 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended June 30, 2022, on the basis of accounting described in Note 1.

Gordon CPA LLC

Certified Public Accountant
Lawrence, Kansas

September 28, 2023

UNIFIED SCHOOL DISTRICT NO. 330
Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended June 30, 2023

Funds	Beginning Unencumbered Cash Balance	Prior Period Adjustment	Receipts	Expenditures	Ending Unencumbered Cash Balance	Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
General Funds:							
General	$ -	$ -	$ 4,638,705	$ 4,638,705	$ -	$ 46,118	$ 46,118
Supplemental General	109,600	-	1,466,237	1,450,885	124,952	153,943	278,895
Special Purpose Funds:							
At Risk (4 Year Old)	-	-	37,611	37,611	-	-	-
At Risk (K-12)	44,506	-	397,858	279,723	162,641	-	162,641
Virtual Education	-	-	7,000	7,000	-	-	-
Capital Outlay	593,255	-	540,874	474,367	659,762	97,056	756,818
Driver Training	27,993	-	16,150	10,632	33,511	-	33,511
Food Service	46,232	-	283,091	297,122	32,201	5,784	37,985
Professional Development	62,302	-	14,372	10,570	66,104	2,273	68,377
Special Education	1,118,491	-	1,279,257	1,389,306	1,008,442	367	1,008,809
Career and Postsecondary Education	36,966	-	395,500	397,685	34,781	5,957	40,738
Health Care Reserve	37,975	-	579,106	557,507	59,574	-	59,574
KPERS Special Retirement Contribution	-	-	612,750	612,750	-	-	-
Contingency Reserve	386,514	-	12,000	11,365	387,149	-	387,149
Textbook and Student Material Revolving	7,441	-	45,148	51,109	1,480	24,191	25,671
Federal Grant	[37,954]	-	161,323	277,520	[154,151]	-	[154,151]
Wellness Council	1,300	-	-	142	1,158	-	1,158
Earlnor Starbird Library Grant	145,146	-	5,596	3,056	147,686	-	147,686
Gifts and Grants	10,398	-	8,423	6,903	11,918	8,486	20,404
District Activity	35,504	-	77,994	95,021	18,477	-	18,477
Bond and Interest Funds:							
Bond and Interest	1,167,490	-	892,052	975,812	1,083,730	-	1,083,730
Capital Project Fund:							
Building and Construction	-	-	12,569,570	2,011,592	10,557,978	15,995	10,573,973
Trust Funds:							
Bud Weems Memorial	35	-	-	35	-	-	-
Bob Bowers Memorial	1	-	3	-	4	-	4
Masonic Lodge	3	-	-	3	-	-	-
Iva Tomlinson Memorial	1,459	-	92	200	1,351	-	1,351
Richard Johnston Memorial	1,556	-	63	500	1,119	-	1,119
Total	$ 3,796,213	$ -	$ 24,040,775	$ 13,597,121	$ 14,239,867	$ 360,170	$ 14,600,037

Composition of Cash:	Flint Hills Bank	
	Checking	$ [139,583]
	Money Market	2,182,963
	First National Bank	
	Checking	92,550
	Money Market	1,978,138
	Security Bank of Kansas City	
	Bond Proceeds	10,609,125
	Cash Balance	14,723,193
	Less: Agency Funds per Schedule 3	[123,156]
	Total Reporting Entity (Excluding Agency Funds)	$ 14,600,037

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

UNIFIED SCHOOL DISTRICT NO. 330
Notes to the Financial Statements
For the Year Ended June 30, 2023

NOTE 1 - Summary of Significant Accounting Policies

Municipal Financial Reporting Entity

Unified School District No. 330, Eskridge, Kansas, (the District) is a municipal corporation governed by an elected seven-member board.

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 (KMAAG) regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis receipts and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligation against cash. The KMAAG regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than those mentioned above.

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

Regulatory Basis Fund Types

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

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

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

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

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

Trust Fund - Used to report assets held in trust for the benefit of the District.

Agency Fund - used to report assets held by the municipal entity in a purely custodial capacity (i.e. payroll clearing fund, student organization fund, permanent trust funds, etc.).

Budgetary Information

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

1. Preparation of the budget for the succeeding calendar year on or before August 1st.
2. Publication in local newspaper on or before August 5th of the proposed budget and notice of public hearing on the budget.

NOTE 1 - Summary of Significant Accounting Policies (Continued)

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

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in regulatory receipts other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. The budget was not amended for the year ended June 30, 2023.

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

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which, regulatory receipts are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments by the District for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year-end.

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

Health Care Reserve Fund	Wellness Council Fund
Contingency Reserve Fund	Earlnor Starbird Library Grant Fund
Textbook and Student Material Revolving	

NOTE 2 - Deposits and Investments

Deposits. K.S.A. 9-1401 establishes the depositories which may be used by the District. The statute requires banks eligible to hold the District's funds have a main or branch bank in the county in which the District is located, or in an adjoining county if such institution has been designated as an official depository, and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The District has no other policies that would further limit interest rate risk.

Investments. 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. As of June 30, 2023, the District held the following investments:

		Investment Maturities (in Years)		
Investment Type	Fair Value	Less than 1	Greater than 1	Rating U.S.
U.S. Treasury Notes	$ 691,731	$ 691,731	$ -	S&P AA+
Federal Home Loan Bank Obligations	7,675,434	7,675,434	-	S&P A-1
Other Federal Government Obligations	1,991,960	1,991,960	-	S&P AA+
Total Investments Measured at Fair Value	$ 10,359,125	$ 10,359,125	$ -	

NOTE 2 - Deposits and Investments (continued)

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's allocation of investments as of June 30, 2023, is as follows:

Investments	Percentage of Investment
U.S. Treasury Notes	7%
Federal Home Loan Bank Obligation	74%
Other Federal Government Obligations	19%

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 no designated "peak periods." All deposits were legally secured at June 30, 2023.

As of June 30, 2023, the District's carrying amount of deposits was $4,364,068 and the bank balance was $4,860,752. The bank balance was held by three banks resulting in a concentration of credit risk. Of the bank balance, $750,000 was covered by federal depository insurance and $4,110,752 was collateralized with securities held by the pledging financial institutions' agents in the District's name.

NOTE 3 - Interfund Transfers

Transfers for the year ended June 30, 2023, are approved by the Board of Education and are as follows:

From	To	Amount	Regulatory Authority
General	Special Education	$ 956,870	K.S.A. 72-6478
General	Textbook and Student Material Revolving	20,000	K.S.A. 72-6478
General	Career and Postsecondary Education	380,000	K.S.A. 72-6478
General	Virtual Education	7,000	K.S.A. 72-6478
General	Contingency Reserve	12,000	K.S.A. 72-6478
General	At Risk (4 Year Old)	37,451	K.S.A. 72-6478
General	At Risk (K-12)	302,390	K.S.A. 72-6478
General	Food Service	4,404	K.S.A. 72-6478
Supplemental General	At Risk (K-12)	95,468	K.S.A. 72-6478
Supplemental General	Special Education	111,027	K.S.A. 72-6478
Supplemental General	Career and Postsecondary Education	15,000	K.S.A. 72-6478
		$ 1,941,610	

NOTE 4 - Defined Benefit Pension Plan

Plan Description. The District participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, *et seq.* Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in its Comprehensive Annual Financial Report, which can be found on the KPERS website at www.kpers.org or by writing to KPERS (611 South Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

NOTE 4 - Defined Benefit Pension Plan (Continued)

Contributions. K.S.A. 74-4919 and K.S.A. 74-49,210 establishes 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 contribution rates are withheld by their employer and paid to KPERS according to 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 14.20% and 13.33%, respectively, for the fiscal year ended June 30, 2022. The actuarially determined employer contribution rate and the statutory contribution rate was 13.88% and 13.11% for the fiscal year ended June 30, 2023.

Senate Substitute for House Bill 2052 authorized the delay of $64.1 million in fiscal year 2017 contributions. These contributions were set up as a long-term receivable. Payment is scheduled to be made in a series of twenty annual payments of $6.4 million dollars per year beginning in fiscal year 2018. Senate Substitute for House Bill 2002 authorized the delay of $194.0 million in fiscal year 2019 contributions. Payment is scheduled to be made in a series of twenty annual payments of $19.4 million starting in fiscal year 2022.

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

The State of Kansas is required to contribute the statutory required employer's share except for retired District employees. The District is responsible for the employer's portion of the cost for retired District employees. The District received and remitted amounts equal to the statutory contribution rate, which totaled $612,750 for the year ended June 30, 2023.

Net Pension Liability. As of June 30, 2023, the District's proportionate share of the collective net pension liability reported by KPERS was $5,686,103. The net pension liability was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2021, which was rolled forward to June 30, 2022. The District's proportion of the net pension liability was based on the ratio of the District's contributions to KPERS, relative to the total employer and non-employer contributions of the State/School subgroup within KPERS for the fiscal year ended June 30, 2022. 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 KPERS website at www.kpers.org or can be obtained as described above.

NOTE 5 - Risk Management

The District is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; natural disasters. The District has purchased commercial insurance to protect itself from these risks.

NOTE 6 - Deferred Compensation Plan

The District offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The plan is available to all District employees and permits them to defer a portion of their salary until future years. The plan allows for a 5% contribution by the District of the District Superintendent position only. The deferred compensation is not available until termination, retirement, death, or an unforeseeable emergency.

NOTE 7 - Compensated Absences

Discretionary Leave. The District provides sick and personal leave in the form of discretionary leave for classified staff. Classified staff earn discretionary leave at the rate of 1 day per month, accumulative to 45 days for the first five years of employment. After five years of employment, discretionary leave will be earned at the rate of 1 ½ days per month accumulative to 45 days. Certified staff is granted 15 days of discretionary leave per year. Certified employees may toll up to 14 unused discretionary leave days into their accumulated sick days account. A maximum of 80 days can be accumulated.

Vacation Leave. The District grants full-time classified employees a paid vacation each year. Two weeks paid vacation will be allowed per year after one year of employment in a qualified position. After ten years of employment in a qualified position, three weeks paid vacation will be allowed. Employees may accumulate a maximum of 6 weeks of vacation leave. Employees leaving the District shall be paid for unused earned vacation leave, not to exceed 30 days, at the employee's rate of pay when employment is terminated for the District.

It is the District's policy to recognize the costs of compensated absences when actually paid.

NOTE 8 - Other Long-Term Obligations from Operations

Other Post-Employment Benefits. As provided by K.S.A. 12-5040, the District allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the local government is subsidizing the retirees because each participant is charged a level of premium regardless of age. However, the cost of this subsidy has not been quantified in this financial statement.

Effective July 1, 2009, eligible retiring teachers shall receive a monthly benefit equal to the benefit received by active teachers, and to be used for the District's group health insurance plan for a period of 3 years or until age 65, whichever occurs first. The retiring teacher must have been participating in the District's group health insurance plan for the two consecutive years prior to the date of retirement in order to receive this benefit. A retired teacher who becomes employed by another employer that offers health insurance and is eligible for full insurance benefits can no longer receive the benefit from Unified School District No. 330, Board payment for health insurance will terminate after 3 years, of after the death of the retired teacher, or upon reaching age 65.

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the District makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured.

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

NOTE 9 - Termination Benefits

The District provides an early retirement program for certain eligible employees who have served at least five years in Unified School District No. 330 and are eligible for KPERS retirement benefits. Those eligible under this program will receive a one-time retirement bonus of $1,200.

NOTE 10 - Related Party Transactions

During the year ended June 30, 2023, the District paid $4,430 to an employee of the District for catering services. The District also paid $6,039 to a family member of a BOE member for disposal services.

NOTE 11 - Long-Term Debt

The following table summarizes changes in long-term debt for the year ended June 30, 2023:

Issue	Principal Outstanding July 1, 2022	Additions to Principal	Reductions of Principal	Principal Outstanding June 30, 2023	Interest Paid
General Obligation Bonds:					
Series 2020 Refunding Bonds	$ 1,220,000	$ -	820,000	$ 400,000	$ 19,821
Series 2022 Bonds	-	11,785,000	-	11,785,000	145,991
Finance Leases:					
Building Improvements (2017 QZAB)	700,000	-	-	700,000	-
Total Long-Term Debt	$ 1,920,000	$11,785,000	$ 820,000	$ 12,885,000	$ 165,812

General Obligation Bonds. The following table details the District's outstanding general obligation bonds as of June 30, 2023:

	Interest Rate	Date of Issue	Amount of Issue	Principal Outstanding June 30, 2023	Date of Final Maturity
General Obligation Bonds:					
Series 2020 Refunding	1.61%	8/5/2020	$ 2,005,000	$ 400,000	9/1/2023
Series 2022	5.00 - 5.50%	12/7/2022	11,785,000	11,785,000	9/1/2047
Total			$13,790,000	$ 12,185,000	

On October 31, 2022, the District issued General Obligation Bonds, Series 2022, in the amount of $11,785,000. Proceeds of the bonds will be used to fund facility improvements and renovations. The bonds carry interest rates ranging from 5.00-5.50% and are scheduled to mature on September 1, 2047.

The annual debt service requirements to maturity for the general obligation bonds are as follows:

Year Ending June 30,	Principal	Interest	Total
2024	$ 400,000	$ 3,220	$ 403,220
2025	180,000	312,838	492,838
2026	200,000	308,338	508,338
2027	215,000	303,337	518,337
2028	235,000	297,963	532,963
2029 - 2033	1,510,000	1,390,813	2,900,813
2034 - 2038	2,160,000	1,171,188	3,331,188
2039 - 2043	3,045,000	845,625	3,890,625
2044 - 2048	4,240,000	364,788	4,604,788
Total	$12,185,000	$4,998,107	$17,183,107

NOTE 11 - Long-Term Debt (Continued)

Finance Leases. The following table details the District's outstanding finance lease as of June 30, 2023:

	Interest Rate	Date of Issue	Amount of Issue	Principal Outstanding June 30, 2023	Date of Final Maturity
Finance Leases:					
Building Improvements (2017 QZAB)	0%	12/18/2017	$700,000	$ 700,000	12/15/2027

The annual debt service requirements to maturity for the finance lease is as follows:

Year Ending June 30,	Principal	Interest	Total
2024	$ -	$ -	$ -
2025	-	-	-
2026	-	-	-
2027	-	-	-
2028	700,000	-	700,000
Total	$ 700,000	$ -	$ 700,000

As part of the QZAB agreement dated December 18, 2017, the District is required to make reserve fund deposits to a trustee to ensure that sufficient money is available to pay the principal portion of basic rent at the end of the lease term. $70,000 is required to be paid each December 15 through the year 2027.

The District met the reserve fund deposits requirement during the year ended June 30, 2023. The fair market value of the reserve fund's assets as of June 30, 2023 was $353,677. The District does not have control over the reserve fund, and therefore, the District's financial statements do not include the reserve fund balance.

Legal Debt Margin. The District is subject to the municipal finance laws of the State of Kansas which limits the net bonded debt (exclusive of revenue bonds and special assessment bonds) the District may have outstanding to 14% of the assessed value of all tangible taxable property within the District, as certified to the County Clerk on the preceding August 25. The District obtained permission from the Kansas State Board of Education to issue bonds in excess of its statutory limit.

NOTE 12 - Employee Health Care

The District has established a program to pay medical claims of covered current and former District employees and additional health insurance premiums. Liabilities are reported when it is probable that claims have been incurred and the amount of the liability can be reasonably estimated. An excess coverage insurance policy covers individual claims over $45,000 per plan year. Liabilities include an amount for claims that have been incurred but not reported (IBNR). Claim liabilities are calculated by the plan administrator and are expected to be liquidated with expendable available financial resources.

The table below summarizes activity for the years ended June 30, 2022 and 2023:

	2022	2023
Unpaid claims, July 1	$ 96,858	$ 19,513
Incurred claims (including IBNRs)	282,316	375,854
Claim payments	[359,661]	[341,647]
Unpaid claims, June 30	$ 19,513	$ 53,720

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UNIFIED SCHOOL DISTRICT NO. 330
Summary of Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2023

Funds	Certified Budget	Adjustment to Comply with Legal Max	Total Budget for Comparison	Expenditures Chargeable to Current Year Budget	Variance Over [Under]
General Funds:					
General	$ 4,799,048	$ [160,343]	4,638,705	$ 4,638,705	$ -
Supplemental General	1,500,601	[49,716]	1,450,885	1,450,885	-
Special Purpose Funds:					
At Risk (4 Year Old)	45,000	-	45,000	37,611	[7,389]
At Risk (K-12)	280,095	-	280,095	279,723	[372]
Virtual Education	11,200	-	11,200	7,000	[4,200]
Capital Outlay	976,357	-	976,357	474,367	[501,990]
Driver Training	36,543	-	36,543	10,632	[25,911]
Food Service	346,323	-	346,323	297,122	[49,201]
Professional Development	65,152	-	65,152	10,570	[54,582]
Special Education	2,036,789	-	2,036,789	1,389,306	[647,483]
Career and Postsecondary Education	401,796	-	401,796	397,685	[4,111]
KPERS Special Retirement Contribution	646,063	-	646,063	612,750	[33,313]
Federal Grant	211,994	-	211,994	277,520	65,526
Gifts and Grants	159,897	-	159,897	6,903	[152,994]
Debt Service Funds:					
Bond and Interest	1,083,772	-	1,083,772	975,812	[107,960]

See independent auditor's report on the financial statements.

UNIFIED SCHOOL DISTRICT NO. 330
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2023
(With Comparative Actual Amounts for the Year Ended June 30, 2022)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over [Under]
Receipts				
Taxes and Shared Revenues:				
Mineral tax	$ 18	$ 724	$ 50	$ 674
General state aid	3,614,809	3,879,937	3,880,581	[644]
Special education state aid	692,692	758,044	918,417	[160,373]
Total Receipts	4,307,519	4,638,705	$ 4,799,048	$ [160,343]
Expenditures				
Instruction	1,961,780	1,968,887	$ 2,050,123	$ [81,236]
Student support services	83,308	101,575	107,346	[5,771]
Instructional support staff	5,316	29,164	4,100	25,064
School administration	463,159	469,320	496,248	[26,928]
Transportation	370,529	349,645	461,982	[112,337]
Transfers out	1,423,427	1,720,114	1,679,249	40,865
Adjustments to comply with legal max	-	-	[160,343]	160,343
Total Expenditures	4,307,519	4,638,705	$ 4,638,705	$ -
Receipts Over [Under] Expenditures	-	-		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	$ -	$ -		

UNIFIED SCHOOL DISTRICT NO. 330
Supplemental General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2023
(With Comparative Actual Amounts for the Year Ended June 30, 2022)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over [Under]
Receipts				
Taxes and Shared Revenues:				
Ad valorem taxes	$ 893,494	$ 951,586	$ 986,074	$ [34,488]
Delinquent taxes	9,370	13,695	6,747	6,948
Motor vehicle taxes	82,898	82,308	75,661	6,647
Recreational vehicle taxes	2,132	2,178	2,022	156
Commercial vehicle taxes	1,787	2,822	1,407	1,415
State aid	385,012	413,648	427,821	[14,173]
Total Receipts	1,374,693	1,466,237	$ 1,499,732	$ [33,495]
Expenditures				
Instructional support staff	132,219	146,935	$ 219,802	$ [72,867]
General administration	155,906	223,354	256,356	[33,002]
Central services	124,080	126,606	138,780	[12,174]
Operations and maintenance	723,736	732,495	780,719	[48,224]
Transfers out	196,280	221,495	104,944	116,551
Adjustments to comply with legal max	-	-	[49,716]	49,716
Total Expenditures	1,332,221	1,450,885	$ 1,450,885	$ -
Receipts Over [Under] Expenditures	42,472	15,352		
Unencumbered Cash, Beginning	67,128	109,600		
Unencumbered Cash, Ending	$ 109,600	$ 124,952		

UNIFIED SCHOOL DISTRICT NO. 330
At Risk (4 Year Old) Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2023
(With Comparative Actual Amounts for the Year Ended June 30, 2022)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over [Under]
Receipts				
Preschool fees	$ -	$ 160	$ 45,000	$ [44,840]
Transfers in	40,395	37,451	45,000	[7,549]
Total Receipts	40,395	37,611	$ 90,000	$ [52,389]
Expenditures				
Instruction	40,395	37,611	$ 45,000	$ [7,389]
Total Expenditures	40,395	37,611	$ 45,000	$ [7,389]
Receipts Over [Under] Expenditures	-	-		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	$ -	$ -		

UNIFIED SCHOOL DISTRICT NO. 330
At Risk (K-12) Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2023
(With Comparative Actual Amounts for the Year Ended June 30, 2022)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over [Under]
Receipts				
Transfers in	$ 220,000	$ 397,858	$ 370,539	$ 27,319
Total Receipts	220,000	397,858	$ 370,539	$ 27,319
Expenditures				
Instruction	209,642	279,723	$ 280,095	$ [372]
Total Expenditures	209,642	279,723	$ 280,095	$ [372]
Receipts Over [Under] Expenditures	10,358	118,135		
Unencumbered Cash, Beginning	34,148	44,506		
Unencumbered Cash, Ending	$ 44,506	$ 162,641		

UNIFIED SCHOOL DISTRICT NO. 330
Virtual Education Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2023
(With Comparative Actual Amounts for the Year Ended June 30, 2022)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over [Under]
Receipts				
Transfers in	$ 8,000	$ 7,000	$ 11,200	$ [4,200]
Total Receipts	8,000	7,000	$ 11,200	$ [4,200]
Expenditures				
Instruction	8,000	7,000	$ 11,200	$ [4,200]
Total Expenditures	8,000	7,000	$ 11,200	$ [4,200]
Receipts Over [Under] Expenditures	-	-		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	$ -	$ -		

UNIFIED SCHOOL DISTRICT NO. 330
Capital Outlay Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2023
(With Comparative Actual Amounts for the Year Ended June 30, 2022)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over [Under]
Receipts				
Taxes and Shared Revenues:				
Ad valorem property tax	$ 371,134	$ 397,244	$ 411,615	$ [14,371]
Delinquent tax	3,851	5,648	4,189	1,459
Motor vehicle tax	35,991	36,742	32,579	4,163
Recreational vehicle tax	904	940	871	69
Capital outlay state aid	33,474	44,071	44,078	[7]
Miscellaneous	3,300	24,400	-	24,400
Investment income	2,733	31,829	3,000	28,829
Total Receipts	451,387	540,874	$ 496,332	$ 44,542
Expenditures				
Instruction	61,414	64,668	$ 245,000	$ [180,332]
Operations and maintenance	261,438	354,320	381,357	[27,037]
Transportation	143,919	27,267	130,000	[102,733]
Facilities acquisition and construction	9,075	-	220,000	[220,000]
Building improvements	66,303	28,112	-	28,112
Total Expenditures	542,149	474,367	$ 976,357	$ [501,990]
Receipts Over [Under] Expenditures	[90,762]	66,507		
Unencumbered Cash, Beginning	684,017	593,255		
Unencumbered Cash, Ending	$ 593,255	$ 659,762		

UNIFIED SCHOOL DISTRICT NO. 330
Driver Training Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2023
(With Comparative Actual Amounts for the Year Ended June 30, 2022)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over [Under]
Receipts				
State safety aid	$ -	$ 4,480	$ 4,050	$ 430
Fees	5,334	3,262	4,000	[738]
Interest	931	8,408	500	7,908
Total Receipts	6,265	16,150	$ 8,550	$ 7,600
Expenditures				
Instruction	84	8,668	$ 16,733	$ [8,065]
Instructional support staff	5,920	-	6,000	[6,000]
Vehicle operating and maintenance	-	1,964	13,810	[11,846]
Total Expenditures	$ 6,004	$ 10,632	$ 36,543	$ [25,911]
Receipts Over [Under] Expenditures	261	5,518		
Unencumbered Cash, Beginning	$ 27,732	$ 27,993		
Unencumbered Cash, Ending	$ 27,993	$ 33,511		

UNIFIED SCHOOL DISTRICT NO. 330
Food Service Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2023
(With Comparative Actual Amounts for the Year Ended June 30, 2022)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over [Under]
Receipts				
Federal food service aid	$ 326,775	$ 164,243	$ 156,489	$ 7,754
State aid	1,731	1,709	1,892	[183]
Charges for services	17,952	104,100	17,925	86,175
Interest	793	8,635	600	8,035
Operating transfers	-	4,404	31,079	[26,675]
Total Receipts	347,251	283,091	$ 207,985	$ 75,106
Expenditures				
Food service operation	340,547	297,122	$ 346,323	$ [49,201]
Total Expenditures	340,547	297,122	$ 346,323	$ [49,201]
Receipts Over [Under] Expenditures	6,704	[14,031]		
Unencumbered Cash, Beginning	39,528	46,232		
Unencumbered Cash, Ending	$ 46,232	$ 32,201		

See independent auditor's report on the financial statements.

UNIFIED SCHOOL DISTRICT NO. 330
Professional Development Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2023
(With Comparative Actual Amounts for the Year Ended June 30, 2022)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over [Under]
Receipts				
State Aid	$ -	$ 1,901	$ -	$ 1,901
Interest	1,480	12,471	600	11,871
Total Receipts	1,480	14,372	$ 600	$ 13,772
Expenditures				
Instructional support staff	13,193	10,570	$ 65,152	$ [54,582]
Total Expenditures	13,193	10,570	$ 65,152	$ [54,582]
Receipts Over [Under] Expenditures	[11,713]	3,802		
Unencumbered Cash, Beginning	74,015	62,302		
Unencumbered Cash, Ending	$ 62,302	$ 66,104		

UNIFIED SCHOOL DISTRICT NO. 330
Special Education Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2023
(With Comparative Actual Amounts for the Year Ended June 30, 2022)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over [Under]
Receipts				
Medicaid reimbursements	$ 76,781	$ 13,588	$ -	$ 13,588
Early childhood fees	140	40	-	40
Federal Aid				
Special Education - Grants to States	131,426	119,629	127,489	[7,860]
Special Education - Preschool Grants	9,339	7,755	-	7,755
Special Education - ESSER	8,163	28,975	-	28,975
Interest	3,219	41,374	1,200	40,174
Transfers in	954,312	1,067,896	918,417	149,479
Total Receipts	1,183,380	1,279,257	$ 1,047,106	$ 232,151
Expenditures				
Instruction	918,933	1,004,201	$ 1,503,453	$ [499,252]
Student support services	173,060	178,947	230,278	[51,331]
Instructional support staff	13,949	12,513	18,509	[5,996]
General administration	365	365	365	-
School administration	76,735	99,954	136,393	[36,439]
Vehicle operating services	117,106	93,326	147,791	[54,465]
Total Expenditures	1,300,148	1,389,306	$ 2,036,789	$ [647,483]
Receipts Over [Under] Expenditures	[116,768]	[110,049]		
Unencumbered Cash, Beginning	1,235,259	1,118,491		
Unencumbered Cash, Ending	$ 1,118,491	$ 1,008,442		

UNIFIED SCHOOL DISTRICT NO. 330
Career and Postsecondary Education Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2023
(With Comparative Actual Amounts for the Year Ended June 30, 2022)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over [Under]
Receipts				
State aid	$ -	$ 500	$ -	$ 500
Transfers in	387,000	395,000	395,958	[958]
Total Receipts	387,000	395,500	$ 395,958	$ [458]
Expenditures				
Instruction	$ 349,396	$ 366,450	$ 368,126	$ [1,676]
Instructional support staff	9,416	11,765	10,000	1,765
School administration	3,470	3,470	3,470	-
Central services	-	-	3,000	[3,000]
Operations and maintenance	16,300	13,000	17,200	[4,200]
Other supplemental services	2,800	3,000	-	3,000
Total Expenditures	381,382	397,685	$ 401,796	$ [4,111]
Receipts Over [Under] Expenditures	5,618	[2,185]		
Unencumbered Cash, Beginning	31,348	36,966		
Unencumbered Cash, Ending	$ 36,966	$ 34,781		

UNIFIED SCHOOL DISTRICT NO. 330
Health Care Reserve Fund *
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Years Ended June 30, 2023 and 2022

	Prior Year Actual	Current Year Actual
Receipts		
Employee and employer contributions	$ 563,289	$ 579,049
Interest	41	57
Stop loss	3,356	-
Total Receipts	566,686	579,106
Expenditures		
Health care costs	587,238	557,507
Total Expenditures	587,238	557,507
Receipts Over [Under] Expenditures	[20,552]	21,599
Unencumbered Cash, Beginning	58,527	37,975
Unencumbered Cash, Ending	$ 37,975	$ 59,574

* This fund is not required to be budgeted.

UNIFIED SCHOOL DISTRICT NO. 330
KPERS Special Retirement Contribution Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2023
(With Comparative Actual Amounts for the Year Ended June 30, 2022)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over [Under]
Receipts				
KPERS state aid	$ 587,330	$ 612,750	$ 646,063	$ [33,313]
Total Receipts	587,330	612,750	$ 646,063	$ [33,313]
Expenditures				
KPERS retirement	587,330	612,750	$ 646,063	$ [33,313]
Total Expenditures	587,330	612,750	$ 646,063	$ [33,313]
Receipts Over [Under] Expenditures	-	-		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	$ -	$ -		

UNIFIED SCHOOL DISTRICT NO. 330
Contingency Reserve Fund *
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Years Ended June 30, 2023 and 2022

	Prior Year Actual	Current Year Actual
Receipts		
Transfers in	$ 10,000	$ 12,000
Miscellaneous	1,500	-
Total Receipts	11,500	12,000
Expenditures		
Instructional support staff	10,000	11,365
Total Expenditures	10,000	11,365
Receipts Over [Under] Expenditures	1,500	635
Unencumbered Cash, Beginning	385,014	386,514
Unencumbered Cash, Ending	$ 386,514	$ 387,149

* This fund is not required to be budgeted.

UNIFIED SCHOOL DISTRICT NO. 330
Textbook and Student Material Revolving Fund *
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Years Ended June 30, 2023 and 2022

	Prior Year Actual	Current Year Actual
Receipts		
Transfers in	$ -	$ 20,000
Fees	24,649	25,148
Total Receipts	24,649	45,148
Expenditures		
Instruction	81,249	51,109
Total Expenditures	81,249	51,109
Receipts Over [Under] Expenditures	[56,600]	[5,961]
Unencumbered Cash, Beginning	64,041	7,441
Unencumbered Cash, Ending	$ 7,441	$ 1,480

* This fund is not required to be budgeted.

UNIFIED SCHOOL DISTRICT NO. 330
Federal Grant Funds
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2023

	Title I	Title II-A	2021 SRSA	ESSER II	ESSER III	KDHE Test to Learn	Actual	Budget	Variance Over [Under]
Receipts									
Federal aid	$ 57,159	$ 11,675	$ 40,440	$ 51,794	$ -	$ 255	$ 161,323	$ 249,948	$ [88,625]
Total Receipts	57,159	11,675	40,440	51,794	-	255	161,323	$ 249,948	$ [88,625]
Expenditures									
Instruction	56,599	4,146	17,465	11,157	85,329	-	174,696	$ 100,811	$ 73,885
Instructional support staff	-	-	22,975	2,938	-	-	25,913	27,729	[1,816]
Student support services	-	7,415	-	-	68,822	-	76,237	62,577	13,660
General administration	560	114	-	-	-	-	674	1,470	[796]
School administration	-	-	-	-	-	-	-	17,557	[17,557]
Central services	-	-	-	-	-	-	-	1,850	[1,850]
Total Expenditures	57,159	11,675	40,440	14,095	154,151	-	277,520	$ 211,994	$ 65,526
Receipts Over [Under] Expenditures	-	-	-	37,699	[154,151]	255	[116,197]		
Unencumbered Cash, Beginning	-	-	-	[37,699]	-	[255]	[37,954]		
Unencumbered Cash, Ending	$ -	$ -	$ -	$ -	$ [154,151]	$ -	$ [154,151]		

UNIFIED SCHOOL DISTRICT NO. 330
Wellness Council Fund *
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Years Ended June 30, 2023 and 2022

	Prior Year Actual	Current Year Actual
Receipts		
State Aid		
School wellness policy project	$ 241	$ -
Total Receipts	241	-
Expenditures		
Instruction	266	142
Total Expenditures	266	142
Receipts Over [Under] Expenditures	[25]	[142]
Unencumbered Cash, Beginning	1,325	1,300
Unencumbered Cash, Ending	$ 1,300	$ 1,158

* This fund is not required to be budgeted.

UNIFIED SCHOOL DISTRICT NO. 330
Earlnor Starbird Library Grant Fund *
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Years Ended June 30, 2023 and 2022

	Prior Year Actual	Current Year Actual
Receipts		
Interest	$ 446	$ 5,596
Total Receipts	446	5,596
Expenditures		
Library services	7,210	3,056
Total Expenditures	7,210	3,056
Receipts Over [Under] Expenditures	[6,764]	2,540
Unencumbered Cash, Beginning	151,910	145,146
Unencumbered Cash, Ending	$ 145,146	$ 147,686

* This fund is not required to be budgeted.

UNIFIED SCHOOL DISTRICT NO. 330
Gifts and Grants Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2023
(With Comparative Actual Amounts for the Year Ended June 30, 2022)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over [Under]
Receipts				
Gifts and grants	$ 6,705	$ 8,423	$ -	$ 8,423
Total Receipts	6,705	8,423	$ -	$ 8,423
Expenditures				
Instruction	$ 4,182	$ 2,247	$ 10,805	$ [8,558]
Student support services	-	-	3,911	[3,911]
Instructional support staff	-	4,656	144,581	[139,925]
Food service operation	-	-	600	[600]
Total Expenditures	4,182	6,903	$ 159,897	$ [152,994]
Receipts Over [Under] Expenditures	2,523	1,520		
Unencumbered Cash, Beginning	7,875	10,398		
Unencumbered Cash, Ending	$ 10,398	$ 11,918		

UNIFIED SCHOOL DISTRICT NO. 330
Bond and Interest Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2023
(With Comparative Actual Amounts for the Year Ended June 30, 2022)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over [Under]
Receipts				
Taxes and Shared Revenues:				
Ad valorem taxes	$ 521,291	$ 701,332	$ 657,552	$ 43,780
Delinquent taxes	5,644	8,179	3,903	4,276
Motor vehicle taxes	52,727	54,791	49,442	5,349
Recreational vehicle taxes	1,320	1,403	1,297	106
State aid				
School district capital improvement	72,986	91,635	91,635	-
Interest	3,368	34,712	5,000	29,712
Total Receipts	657,336	892,052	$ 808,829	$ 83,223
Expenditures				
Principal	785,000	820,000	$ 1,083,772	$ [263,772]
Interest and other bond charges	25,961	155,812	-	155,812
Total Expenditures	810,961	975,812	$ 1,083,772	$ [107,960]
Receipts Over [Under] Expenditures	[153,625]	[83,760]		
Unencumbered Cash, Beginning	1,321,115	1,167,490		
Unencumbered Cash, Ending	$ 1,167,490	$ 1,083,730		

See independent auditor's report on the financial statements.

UNIFIED SCHOOL DISTRICT NO. 330
Building and Construction Fund *
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Years Ended June 30, 2023 and 2022

	Prior Year Actual	Current Year Actual
Receipts		
Bond proceeds	$ -	$ 12,315,698
Interest and gains on securities	-	253,872
Total Receipts	-	12,569,570
Expenditures		
Instructional support staff	-	1,832,557
Bond issuance costs	-	179,035
Total Expenditures	-	2,011,592
Receipts Over [Under] Expenditures	-	10,557,978
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ 10,557,978

* This fund is not required to be budgeted.

UNIFIED SCHOOL DISTRICT NO. 330
Nonexpendable Trust - Bud Weems Memorial Fund *
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Years Ended June 30, 2023 and 2022

	Prior Year Actual	Current Year Actual
Receipts		
Interest	$ -	$ -
Total Receipts	-	-
Expenditures		
Scholarships	-	35
Total Expenditures	-	35
Receipts Over [Under] Expenditures	-	[35]
Unencumbered Cash, Beginning	35	35
Unencumbered Cash, Ending	$ 35	$ -

* This fund is not required to be budgeted.

UNIFIED SCHOOL DISTRICT NO. 330
Nonexpendable Trust - Bob Bowers Memorial Scholarship *
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Years Ended June 30, 2023 and 2022

	Prior Year Actual	Current Year Actual
Receipts		
Donations	$ 195	$ -
Interest	1	3
Total Receipts	196	3
Expenditures		
Scholarships	500	-
Total Expenditures	500	-
Receipts Over [Under] Expenditures	[304]	3
Unencumbered Cash, Beginning	305	1
Unencumbered Cash, Ending	$ 1	$ 4

* This fund is not required to be budgeted.

UNIFIED SCHOOL DISTRICT NO. 330
Nonexpendable Trust - Masonic Lodge Fund *
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Years Ended June 30, 2023 and 2022

	Prior Year Actual	Current Year Actual
Receipts		
Interest	$ -	$ -
Total Receipts	-	-
Expenditures		
Scholarships	-	3
Total Expenditures	-	3
Receipts Over [Under] Expenditures	-	[3]
Unencumbered Cash, Beginning	3	3
Unencumbered Cash, Ending	$ 3	$ -

* This fund is not required to be budgeted.

UNIFIED SCHOOL DISTRICT NO. 330
Nonexpendable Trust - Iva Tomlinson Memorial Fund *
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Years Ended June 30, 2023 and 2022

	Prior Year Actual	Current Year Actual
Receipts		
Donations	$ -	$ 39
Interest	4	53
Total Receipts	4	92
Expenditures		
Scholarships	-	200
Total Expenditures	-	200
Receipts Over [Under] Expenditures	4	[108]
Unencumbered Cash, Beginning	1,455	1,459
Unencumbered Cash, Ending	$ 1,459	$ 1,351

* This fund is not required to be budgeted.

UNIFIED SCHOOL DISTRICT NO. 330
Nonexpendable Trust - Richard Johnston Memorial Fund *
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Years Ended June 30, 2023 and 2022

	Prior Year Actual	Current Year Actual
Receipts		
Interest	$ 6	$ 63
Total Receipts	6	63
Expenditures		
Scholarships	500	500
Total Expenditures	500	500
Receipts Over [Under] Expenditures	[494]	[437]
Unencumbered Cash, Beginning	2,050	1,556
Unencumbered Cash, Ending	$ 1,556	$ 1,119

* This fund is not required to be budgeted.

SCHEDULE 3

UNIFIED SCHOOL DISTRICT NO. 330
Agency Funds
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended June 30, 2023

FUND	Restated Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Mission Valley Elementary School	$ 4,645	$ 17,431	$ 16,916	$ 5,160
Mission Valley High School	96,496	304,424	285,981	114,939
Mission Valley Elementary School Petty Cash	500	2,522	2,522	500
Mission Valley High School Petty Cash	800	1,971	1,971	800
District Petty Cash	1,500	588	568	1,520
Special Services Petty Cash	300	-	63	237
Total Agency Funds	$ 104,241	$ 326,936	$ 308,021	$ 123,156

See independent auditor's report on the financial statements.

UNIFIED SCHOOL DISTRICT NO. 330
District Activity Funds
Schedule of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended June 30, 2023

FUND	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Gate Receipts						
Mission Valley High School	$ 2,988	$ 28,390	$ 31,096	$ 282	$ -	$ 282
School Projects						
Mission Valley High School	32,516	49,604	63,925	18,195	-	18,195
Total District Activity Funds	$ 35,504	$ 77,994	$ 95,021	$ 18,477	$ -	$ 18,477

See independent auditor's report on the financial statements.