UNIFIED SCHOOL DISTRICT NO. 283
LONGTON, KANSAS

FINANCIAL STATEMENT
JUNE 30, 2022

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UNIFIED SCHOOL DISTRICT NO. 283
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INDEPENDENT AUDITORS' REPORT

Board of Education
Unified School District No. 283
Longton, Kansas

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of **Unified School District No. 283, Longton, Kansas**, as of and for the year ended **June 30, 2022**, and the related notes to the financial statement.

Adverse and Unmodified Opinions

Basis for Adverse Opinion on Accounting Principles Generally Accepted in the United States of America
In our opinion, because of the significance of the matter discussed in the Basis for Adverse and Unmodified Opinions section of our report, the accompanying financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of **Unified School District No. 283, Longton, Kansas**, 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 **Unified School District No. 283, Longton, Kansas**, 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 and the *Kansas Municipal Audit and Accounting Guide*. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statement section of the report. We are required to be independent of **Unified School District No. 283, Longton, Kansas**, 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.

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Board of Education
Unified School District No. 283

Matter Giving Rise to Adverse Opinion on Accounting Principles Generally Accepted in the United State of America
As discussed in Note 1 of the financial statement, the financial statement is prepared by **Unified School District No. 283, Longton, Kansas**, on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

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 **Unified School District No. 283, Longton, Kansas'** 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.

Auditors' 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 auditors' 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 auditing standards generally accepted in the United States of America 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 auditing standards generally accepted in the United States of America, 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 **Unified School District No. 283, Longton, Kansas'** 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 **Unified School District No. 283, Longton, Kansas'** 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, individual fund schedules of regulatory basis receipts and expenditures-actual, agency funds schedules of regulatory basis cash receipts and disbursements, district activity funds schedules of regulatory basis cash receipts, expenditures, and unencumbered cash (Regulatory-Required Supplementary Information as listed in the table of contents), and schedule of expenditures of federal awards (Federal Award Information as listed in the table of contents) are presented for purposes of additional analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the accompanying supplementary information is fairly stated in all material respects in relation to the financial statement as a whole, on the basis of accounting described in Note 1.

Board of Education
Unified School District No. 283

Unified School District No. 283, Longton, Kansas' basic financial statement for the year ended June 30, 2021 (not presented herein), was audited by other auditors whose report dated February 4, 2022, expressed an unmodified opinion on the basic financial statement. The 2021 basic financial statement and the auditor's report are available in electronic form from the web site of the Kansas Department of Administration at the following link: https://admin.ks.gov/offices/oar/municipal-services. The report of the other auditors dated February 4, 2022, stated that the individual fund schedule of regulatory basis receipts and expenditures-actual and budget for the year ended June 30, 2021, was subjected to the auditing procedures applied in the audit of the June 30, 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 State of America, and in their opinion, was fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended June 30, 2021, on the basis of accounting described in Note 1.

BFR CPA, LLC

BFR CPA, LLC
May 25, 2023

UNIFIED SCHOOL DISTRICT NO. 283
SUMMARY OF CASH RECEIPTS, EXPENDITURES,
AND UNENCUMBERED CASH
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022

Fund	Beginning Unencumbered Cash Balance	Prior Year Canceled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
General Fund	$ 0	$ 0	$ 1,621,688	$ 1,621,688	$ 0	$ 35,087	$ 35,087
Special Purpose Funds							
Supplemental General	40,875	0	510,006	502,758	48,123	0	48,123
Preschool-Aged At-Risk	0	0	19,190	19,190	0	0	0
At Risk (K-12)	0	0	245,976	245,976	0	0	0
Capital Outlay	242,265	0	95,163	122,970	214,458	0	214,458
Driver Training	1,000	0	3,040	2,400	1,640	0	1,640
Food Service	30,000	0	150,547	142,217	38,330	0	38,330
Professional Development	12,000	0	7,280	19,280	0	0	0
Special Education	100,590	0	462,213	544,539	18,264	0	18,264
Career and Postsecondary	30,000	0	44,685	74,685	0	0	0
KPERS Contribution	0	0	138,016	138,016	0	0	0
Federal Funds	(129,972)	0	320,378	552,286	(361,880)	0	(361,880)
Gifts and Grants	(24,237)	0	58,730	37,374	(2,881)	0	(2,881)
Contingency Reserve	162,607	0	0	0	162,607	0	162,607
Textbook & Student Material Revolving	13,554	0	780	0	14,334	0	14,334
Daycare	0	0	46,826	46,826	0	0	0
District Activity Funds	0	0	2,340	2,340	0	0	0
Bond and Interest	25,897	0	0	25,897	0	0	0
	$ 504,579	$ 0	$ 3,726,858	$ 4,098,442	$ 132,995	$ 35,087	$ 168,082

Composition of Cash:	Checking and Money Market Accounts	205,771
	Agency Funds	(37,689)
		$ 168,082

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

UNIFIED SCHOOL DISTRICT NO. 283
NOTES TO FINANCIAL STATEMENT
JUNE 30, 2022

Note 1 - Summary of Significant Accounting Policies:

Financial Reporting Entity

Unified School District No. 283 is a municipal corporation established under State of Kansas statutes designed to meet educational requirements at the primary and secondary levels in and around Longton, Kansas. The District is governed by an elected seven-member Board of Education. The District's financial statement includes all funds over which the Board of Education exercises financial responsibility. Financial responsibility includes appointment of governing body members, designation of management, the ability to significantly influence operations and accountability for fiscal matters.

KMAAG Regulatory Basis of Presentation Fund Definitions:

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

Special Purpose Funds-used to account for the proceeds of specific tax levies and other specific 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 for payment of general long-term debt.

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

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

The KMAAG regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments 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 accounting principles generally accepted in the United States of America and allowing the municipality to use the regulatory basis of accounting.

Budget and Tax Cycle

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special purpose funds (unless specifically exempted by statute), and bond and interest 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 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 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. There were no budget amendments for the year ended June 30, 2022.

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 regulatory receipts are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for the 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 projects funds, trust funds, and the following special purpose funds:

Federal Funds	Gifts and Grants Fund
Contingency Reserve Fund	Textbook & Student Material Revolving Fund
Daycare	District Activity Funds

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

Note 2 - In Substance Receipt in Transit:

The District received $55,608 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.

Note 3 - 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.

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

State law provides that the employer contribution rates for KPERS 1, KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate and the statutory contribution rate (not including the 1% contribution rate for the Death and Disability Program) was 15.59% and 14.23%, respectively, for the fiscal year ended June 30, 2021. The actuarially determined employer contribution rate and the statutory contribution rate was 14.83% and 13.33% for the fiscal year ended June 30, 2022.

Senate Substitute for House Bill 2052 authorized the delay of $64.1 million in fiscal year 2017 contributions. These contributions were set up as a long-term receivable. Payment is scheduled to be made in a series of twenty annual payments of $6.4 million dollars per year beginning in fiscal year 2018. Senate Substitute for House Bill 2002 authorized the delay of $194.0 million in fiscal year 2019 contributions. Payment is scheduled to be made in a series of twenty annual paymentsof $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 SenateBill 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 $138,016 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 $1,133,844. 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 this financial statement.

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

Note 4 - Reimbursed Expenditures:

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

Note 5 - Postemployment Benefits:

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

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

Note 6 - Contingencies:

Grant Programs
The District participates in various federal and state grant programs. These grant programs are often subject to additional audits by agents of the granting agency, the purpose of which is to ensure compliance with the specific conditions of the grant. Any liability for reimbursement which may arise as a result of these audits cannot be reasonably determined at this time, although it is believed the amount, if any, would not be material.

Risk Management
The District is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The District carries commercial insurance for all risks of loss. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

Note 7 - 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.

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.

Custodial credit risk – deposits. Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may 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%. All deposits were legally secured at June 30, 2022.

At June 30, 2022, the District's carrying amount of deposits was $205,771 and the bank balance was $276,280. The bank balance was held by one bank resulting in a concentration of credit risk. Of the bank balance, $276,280 was covered by federal depository insurance.

Note 8 - Interfund Transactions:

Operating transfers in accordance with K.S.A. 72-7063 were as follows:

	Transfer To:						
Transfer from:	Preschool-Aged At-Risk	At Risk (K-12)	Food Service	Professional Development	Special Education	Career and Postsecondary Education	Total
General Fund	$ 19,190	$ 168,945	$ 24,736	$ 0	$ 346,945	$ 13,594	$ 573,410
Supplemental General Fund	0	77,031	8,023	7,280	100,000	31,091	223,425
	$ 19,190	$ 245,976	$ 32,759	$ 7,280	$ 446,945	$ 44,685	$ 796,835

Note 9 - Flexible Benefit Plan:

The Board adopted a salary-reduction flexible benefit plan under Section 125 of the Internal Revenue Code. All full-time employees of the District are eligible to participate in the plan beginning the first day of the month following employment. Each employee may elect to reduce his or her salary to purchase benefits through the plan. Currently, benefits offered through the plan include health insurance, cancer insurance, and advantage disability insurance.

Note 10 - Compensated Absences:

All full-time employees rendering service throughout the entire year are eligible for vacation benefits varying from one (1) week vacation to four (4) weeks' vacation. Vacation benefits are determined based on years of employment. Unused vacation earned during the current year cannot be carried over beyond the end of the succeeding year after it was earned. There is no provision for monetary reimbursement for unused vacation.

First year employees earn up to 96 hours (12 days) personal leave at a rate of one day per month of employment plus one day for the first day of employment. Employees are credited with 96 hours (12 days) personal leave at the beginning of their second year of employment and each following year up to a maximum of 400 hours (50 days). In the event a classified employee does not work an eight-hour day, the hours will be prorated for 12 days at the number of hours per day worked.

Personal leave days are used for "sick leave" or as personal discretionary leave, and no designations are made. Leave will be charged against a bank of $360.00 at a rate of $3.75 or $240.00 at a rate of $2.50 per hour for certified and classified personnel, respectively.

Leave can be accumulated to a maximum of 96 hours (12 days) per year to a maximum of 400 hours (50 days). Accumulated days have no cash value. At the end of each year the employee shall receive the balance of the $360.00 bank or $240.00 bank for certified or classified personnel, respectively, or accumulate leave days. Absences beyond this amount must be approved by the Superintendent or Board. The liability for accrued vacation and sick pay is not reflected on the financial statements. Neither the actual nor estimated amount of the liability could be reasonably estimated at June 30, 2022. The cost of vacation and sick pay are recognized as expenditures when paid.

Note 11 - Long-Term Debt:

Principal and interest payments are due annually for the capital lease.

Terms for long-term liabilities for the District for the year ended June 30, 2022, were as follows:

Issue	Interest Rate	Date of Issue	Amount of Issue	Date of Final Maturity
Capital Leases				
First Neodesha Bank	4.50	12/30/2019	$ 72,000	12/30/2024

Changes in long-term liabilities for the District for the year ended June 30, 2022, were as follows:

Issue	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
Capital Leases					
First Neodesha Bank	$ 58,846	$ 0	$ 13,756	$ 45,090	$ 2,648

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

	Principal	Interest	Total Principal and Interest
2023	$ 14,374	$ 2,029	$ 16,403
2024	15,021	1,383	16,404
2025	15,695	708	16,403
	$ 45,090	$ 4,120	$ 49,210

Note 12 - Subsequent Events:

The District has evaluated subsequent events through May 25, 2023, the date which the financial statement was available to be issued.

Note 13 – Statutory Violations:

The KPERS Contribution expenditures exceeded budgeted expenditures by $5,199 resulting in a violation of K.S.A. 79-2935.

The Gifts and Grants Fund unencumbered cash balance was negative at the end of the year, in violation of K.S.A. 10-1113.

REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION

UNIFIED SCHOOL DISTRICT NO. 283
SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022

	Certified Budget	Adjustment to Comply with Legal Max	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance - Over (Under)
General Fund	$ 1,698,395	$ (76,707)	$ 0	$ 1,621,688	$ 1,621,688	$ 0
Special Purpose Funds						
Supplemental General	526,570	(23,812)	0	502,758	502,758	0
Preschool-Aged At-Risk	19,190	0	0	19,190	19,190	0
At Risk (K-12)	265,000	0	0	265,000	245,976	(19,024)
Capital Outlay	231,864	0	0	231,864	122,970	(108,894)
Driver Training	4,890	0	0	4,890	2,400	(2,490)
Food Service	180,000	0	0	180,000	142,217	(37,783)
Professional Development	30,000	0	0	30,000	19,280	(10,720)
Special Education	751,402	0	0	751,402	544,539	(206,863)
Career and Postsecondary Education	110,000	0	0	110,000	74,685	(35,315)
KPERS Contribution	132,817	0	0	132,817	138,016	5,199
Federal Funds	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	552,286	XXXXXXXXX
Gifts and Grants	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	37,374	XXXXXXXXX
Contingency Reserve	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	0	XXXXXXXXX
Textbook & Student Material Revolving	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	0	XXXXXXXXX
Daycare	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	46,826	XXXXXXXXX
District Activity Funds	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	2,340	XXXXXXXXX
Bond and Interest	25,897	0	0	25,897	25,897	0
	$ 3,976,025	$ (100,519)	$ 0	$ 3,875,506	$ 4,098,442	$ (415,890)

UNIFIED SCHOOL DISTRICT NO. 283
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

General Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
State Sources	$ 1,549,805	$ 1,621,688	$ 1,698,395	$ (76,707)
	1,549,805	1,621,688	$ 1,698,395	$ (76,707)
Expenditures				
Instruction	291,910	205,918	$ 227,000	$ (21,082)
Student Support Services	34,978	30,270	38,100	(7,830)
Instructional Support Staff	8,714	21,238	12,400	8,838
General Administration	204,769	212,458	198,000	14,458
School Administration	178,980	217,877	187,500	30,377
Operations & Maintenance	217,146	247,463	210,445	37,018
Student Transportation Services	129,069	113,054	105,760	7,294
Transfers	526,048	573,410	719,190	(145,780)
Reimbursed Expense	(41,809)	0	0	0
Adjustment to Comply with Legal Max	0	0	(76,707)	76,707
	1,549,805	1,621,688	$ 1,621,688	$ 0
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 0	$ 0		

UNIFIED SCHOOL DISTRICT NO. 283
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

Supplemental General Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 418,006	$ 430,066	$ 398,538	$ 31,528
County Sources	31,511	27,150	31,867	(4,717)
State Sources	13,013	52,790	55,290	(2,500)
	462,530	510,006	$ 485,695	$ 24,311
Expenditures				
Instruction	120,000	279,333	$ 1,018	$ 278,315
Transfers	348,090	223,425	525,552	(302,127)
Adjustment to Comply with Legal Max	0	0	(23,812)	23,812
	468,090	502,758	$ 502,758	$ 0
Receipts Over (Under) Expenditures	(5,560)	7,248		
Unencumbered Cash, Beginning	46,435	40,875		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 40,875	$ 48,123		

UNIFIED SCHOOL DISTRICT NO. 283
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

Preschool-Aged At-Risk Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Transfers	$ 19,190	$ 19,190	$ 19,190	$ 0
	19,190	19,190	$ 19,190	$ 0
Expenditures				
Instruction	19,190	19,190	$ 19,190	$ 0
	19,190	19,190	$ 19,190	$ 0
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 0	$ 0		

UNIFIED SCHOOL DISTRICT NO. 283
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

At Risk (K-12) Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Transfers	$ 210,000	$ 245,976	$ 265,000	$ (19,024)
	210,000	245,976	$ 265,000	$ (19,024)
Expenditures				
Instruction	210,000	245,976	$ 265,000	$ (19,024)
	210,000	245,976	$ 265,000	$ (19,024)
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 0	$ 0		

UNIFIED SCHOOL DISTRICT NO. 283
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

Capital Outlay Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 50,469	$ 90,470	$ 52,504	$ 37,966
County Sources	1,259	1,948	1,835	113
State Sources	0	2,745	2,745	0
	51,728	95,163	$ 57,084	$ 38,079
Expenditures				
Student Support Services	0	0	$ 10,000	$ (10,000)
Operations & Maintenance	53,034	72,293	135,000	(62,707)
Student Transportation Services	0	50,677	70,000	(19,323)
Facility Acquisition & Construction Services	0	0	16,864	(16,864)
	53,034	122,970	$ 231,864	$ (108,894)
Receipts Over (Under) Expenditures	(1,306)	(27,807)		
Unencumbered Cash, Beginning	243,571	242,265		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 242,265	$ 214,458		

UNIFIED SCHOOL DISTRICT NO. 283
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

Driver Training Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 566	$ 2,064	$ 1,000	$ 1,064
State Sources	454	976	1,440	(464)
Transfers	2,542	0	2,450	(2,450)
	3,562	3,040	$ 4,890	$ (1,850)
Expenditures				
Instruction	3,562	2,202	$ 4,560	$ (2,358)
Operations & Maintenance	0	198	330	(132)
	3,562	2,400	$ 4,890	$ (2,490)
Receipts Over (Under) Expenditures	0	640		
Unencumbered Cash, Beginning	1,000	1,000		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 1,000	$ 1,640		

UNIFIED SCHOOL DISTRICT NO. 283
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

Food Service Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 17,962	$ 13,226	$ 7,030	$ 6,196
State Sources	899	568	534	34
Federal Sources	102,891	103,994	88,835	15,159
Transfers	27,228	32,759	80,067	(47,308)
	148,980	150,547	$ 176,466	$ (25,919)
Expenditures				
Food Service Operation	161,640	142,217	$ 180,000	$ (37,783)
	161,640	142,217	$ 180,000	$ (37,783)
Receipts Over (Under) Expenditures	(12,660)	8,330		
Unencumbered Cash, Beginning	42,660	30,000		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 30,000	$ 38,330		

UNIFIED SCHOOL DISTRICT NO. 283
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

Professional Development Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
State Sources	$ 8,317	$ 0	$ 0	$ 0
Transfers	3,304	7,280	30,000	(22,720)
	11,621	7,280	$ 30,000	$ (22,720)
Expenditures				
Instructional Support Staff	11,621	19,280	$ 30,000	$ (10,720)
	11,621	19,280	$ 30,000	$ (10,720)
Receipts Over (Under) Expenditures	0	(12,000)		
Unencumbered Cash, Beginning	12,000	12,000		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 12,000	$ 0		

UNIFIED SCHOOL DISTRICT NO. 283
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

Special Education Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Federal Sources	$ 0	$ 15,268	$ 7,634	$ 7,634
Transfers	522,661	446,945	738,035	(291,090)
	522,661	462,213	$ 745,669	$ (283,456)
Expenditures				
Instruction	494,244	538,991	$ 721,402	$ (182,411)
Student Transportation Services	15,327	5,548	30,000	(24,452)
	509,571	544,539	$ 751,402	$ (206,863)
Receipts Over (Under) Expenditures	13,090	(82,326)		
Unencumbered Cash, Beginning	87,500	100,590		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 100,590	$ 18,264		

UNIFIED SCHOOL DISTRICT NO. 283
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

Career and Postsecondary Education Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Transfers	$ 84,199	$ 44,685	$ 110,000	$ (65,315)
	84,199	44,685	$ 110,000	$ (65,315)
Expenditures				
Instruction	97,295	73,462	$ 108,000	$ (34,538)
Instructional Support Staff	1,904	1,223	2,000	(777)
	99,199	74,685	$ 110,000	$ (35,315)
Receipts Over (Under) Expenditures	(15,000)	(30,000)		
Unencumbered Cash, Beginning	45,000	30,000		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 30,000	$ 0		

UNIFIED SCHOOL DISTRICT NO. 283
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

KPERS Contribution Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
State Sources	$ 112,844	$ 138,016	$ 132,817	$ 5,199
	112,844	138,016	$ 132,817	$ 5,199
Expenditures				
Instruction	67,707	82,809	$ 79,817	$ 2,992
Instructional Support Staff	1,128	1,380	2,000	(620)
General Administration	12,413	15,181	15,000	181
School Administration	14,670	17,942	16,000	1,942
Operations & Maintenance	6,771	8,281	8,000	281
Student Transportation Services	5,642	6,900	6,000	900
Food Service Operation	4,513	5,523	6,000	(477)
	112,844	138,016	$ 132,817	$ 5,199
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 0	$ 0		

UNIFIED SCHOOL DISTRICT NO. 283
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

Bond and Interest Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 937	$ 0	$ 0	$ 0
County Sources	133	0	0	0
	1,070	0	$ 0	$ 0
Expenditures				
Debt Service	0	25,897	$ 25,897	$ 0
	0	25,897	$ 25,897	$ 0
Receipts Over (Under) Expenditures	1,070	(25,897)		
Unencumbered Cash, Beginning	24,827	25,897		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 25,897	$ 0		

UNIFIED SCHOOL DISTRICT NO. 283
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

Federal Funds

	Prior Year Actual	Current Year Actual
Cash Receipts		
Federal Sources	$ 174,912	$ 320,378
	174,912	320,378
Expenditures		
Instruction	296,709	488,505
Student Support Services	0	63,781
Operations & Maintenance	8,175	0
	304,884	552,286
Receipts Over (Under) Expenditures	(129,972)	(231,908)
Unencumbered Cash, Beginning	0	(129,972)
Prior Year Canceled Encumbrances	0	0
Unencumbered Cash, Ending	$ (129,972)	$ (361,880)

UNIFIED SCHOOL DISTRICT NO. 283
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

Gifts and Grants Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Local Sources	$ 67,889	$ 20,730
State Sources	0	38,000
	67,889	58,730
Expenditures		
Instruction	62,385	37,374
	62,385	37,374
Receipts Over (Under) Expenditures	5,504	21,356
Unencumbered Cash, Beginning	(29,741)	(24,237)
Prior Year Canceled Encumbrances	0	0
Unencumbered Cash, Ending	$ (24,237)	$ (2,881)

UNIFIED SCHOOL DISTRICT NO. 283
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

Contingency Reserve Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Transfers	$ 0	$ 0
	0	0
Expenditures		
Transfers	0	0
	0	0
Receipts Over (Under) Expenditures	0	0
Unencumbered Cash, Beginning	162,607	162,607
Prior Year Canceled Encumbrances	0	0
Unencumbered Cash, Ending	$ 162,607	$ 162,607

UNIFIED SCHOOL DISTRICT NO. 283
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

Textbook & Student Material Revolving Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Local Sources	$ 1,050	$ 780
	1,050	780
Expenditures		
Instruction	0	0
	0	0
Receipts Over (Under) Expenditures	1,050	780
Unencumbered Cash, Beginning	12,504	13,554
Prior Year Canceled Encumbrances	0	0
Unencumbered Cash, Ending	$ 13,554	$ 14,334

UNIFIED SCHOOL DISTRICT NO. 283
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

Daycare Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Local Sources	$ 0	$ 46,826
	0	46,826
Expenditures		
Instruction	0	46,826
	0	46,826
Receipts Over (Under) Expenditures	0	0
Unencumbered Cash, Beginning	0	0
Prior Year Canceled Encumbrances	0	0
Unencumbered Cash, Ending	$ 0	$ 0

UNIFIED SCHOOL DISTRICT NO. 283
AGENCY FUNDS
SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
High School				
Class of 2025	$ 1,722	$ 575	$ 476	$ 1,821
Class of 2020	845	0	845	0
Class of 2021	648	0	648	0
Class of 2022	162	70	59	173
Class of 2023	142	2,118	1,075	1,185
Class of 2024	566	221	165	622
FFA	16,548	19,983	17,119	19,412
Lions Athletic	1,329	0	0	1,329
Student Council	465	139	80	524
Yearbook	376	3,645	3,645	376
Cheerleaders-High School	160	0	0	160
Flag Team	8	0	0	8
Jr. High Student Council	310	0	72	238
Art Club	86	0	0	86
Cheerleaders-Jr. High	559	0	0	559
KFEA	37	0	0	37
FCCLA	199	372	223	348
Kids for Education	412	0	0	412
Accelerated Readers Club	2,706	0	0	2,706
SADD	1,297	2,538	1,862	1,973
Music	2,899	0	200	2,699
Drama	778	0	0	778
Forensics	0	387	387	0
Breakfast of Champions	31	0	0	31
Safe Program	5	0	0	5
Foreign Language Association	7	0	0	7
FBLA	200	0	0	200
Elementary Fund	0	746	326	420
Box Tops	679	16	673	22
Library	100	0	0	100
Prom	960	1,680	1,451	1,189
National Honor Society	269	0	0	269
Total Agency Funds	$ 34,505	$ 32,490	$ 29,306	$ 37,689

UNIFIED SCHOOL DISTRICT NO. 283
DISTRICT ACTIVITY FUNDS
SCHEDULE OF CASH RECEIPTS, EXPENDITURES,
AND UNENCUMBERED CASH
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022

Fund	Beginning Unencumbered Cash Balance	Prior Year Canceled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Gate Receipts							
Officials of All Sports	$ 0	$ 0	$ 1,595	$ 1,595	$ 0	$ 0	$ 0
Other Sports	0	0	745	745	0	0	0
Total District Activity Funds	$ 0	$ 0	$ 2,340	$ 2,340	$ 0	$ 0	$ 0

FEDERAL AWARD INFORMATION

UNIFIED SCHOOL DISTRICT NO. 283
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2022

Grant Title	Assistance Listing Number	Program Amount	Unencumbered Cash 7/1/2021	Receipts	Expenditures	Unencumbered Cash 6/30/2022
Department of Education						
Rural Education	84.358	$ 5,001	$ 0	$ 5,001	$ 5,001	$ 0
(Passes Through Kansas Department of Education)						
Department of Agriculture						
School Breakfast Program	10.553	20,577				
National School Lunch Program	10.555	62,232				
Summer Food Service Program for Children	10.559	8,001				
Farm to School Grant	10.575	8,189				
Fresh Fruits & Vegetables	10.582	4,381				
Pandemic EBT Administrative Costs	10.649	614				
		103,994	0	103,994	103,994	0
Department of Education						
Title I Grants to Local Educational Agencies	84.010	51,000	0	51,000	51,000	0
Supporting Effective Instruction State Grant	84.367	8,165	0	8,165	8,165	0
Student Support and Academic Enrichment Program	84.424	12,451	0	12,451	12,451	0
Education Stabilization Fund	84.425	605,834	(129,972)	188,571	261,937	(203,338)
		677,450	(129,972)	260,187	333,553	(203,338)
Department of Health and Human Services						
Epidemiology and Laboratory Capacity for Infectious Diseases	93.323	70,458	0	70,458	194,112	(123,654)
		70,458	0	70,458	194,112	(123,654)
(Passes Through Elk County)						
Department of the Treasury						
COVID-19 Coronavirus Relief Fund	21.019	114,949	0	0	19,620	(19,620)
		114,949	0	0	19,620	(19,620)
Total Federal Awards		$ 971,852	$ (129,972)	$ 439,640	$ 656,280	$ (346,612)