UNIFIED SCHOOL DISTRICT NO. 298

Lincoln, Kansas

FINANCIAL STATEMENT

WITH

INDEPENDENT AUDITOR'S REPORT

June 30, 2023

VARNEY & ASSOCIATES, CPAs, LLC
Manhattan, Kansas

UNIFIED SCHOOL DISTRICT NO. 289
Lincoln, Kansas
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November 14, 2023

Board of Education
Unified School District No. 298
White City, Kansas

Independent Auditor's Report

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. 298 (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 for Adverse and Unmodified Opinions section of our report, the accompanying financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the District as of June 30, 2023, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting
In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the District as of June 30, 2023, and the aggregate receipts and expenditures for they year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* (KMAAG) described in Note 1.

Basis for Adverse and Unmodified Opinions
We conducted our audits in accordance with auditing standards generally accepted in the United States of America (GAAS) and KMAAG. 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 audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our adverse and unmodified audit opinions.

Matter Giving Rise to the 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 KMAAG, 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 the financial statement in accordance with KMAAG as described in Note 1; this includes determining 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 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.

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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, schedule of regulatory basis receipts and expenditures-agency funds (Schedules 1, 2, 3 and 4 as listed in the table of contents) are presented for purposes of additional analysis and are not required part of the basic financial statement; however, are required to be presented under the provisions of the KMAAG. 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 basic financial statement as a whole, on the basis of accounting described in Note 1.

Varney & Associates, CPAs, LLC

Certified Public Accountants
Manhattan, Kansas

UNIFIED SCHOOLD DISTRICT NO. 298
Lincoln, Kansas
SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH
Regulatory Basis
For the Year Ended June 30, 2023

	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
GOVERNMENTAL TYPE FUNDS							
General Funds							
General Fund	$ -	$ -	$ 3,450,799	$ 3,450,799	$ -	$ 2,217	$ 2,217
Supplemental General Fund	161,405	1,846	908,806	1,046,774	25,283	3,015	28,298
Special Purpose Funds							
Preschool-Aged At-Risk Fund	-	-	111,240	92,067	19,173	-	19,173
At-Risk (K-12) Fund	23,221	-	624,564	621,245	26,540	-	26,540
Bilingual Education Fund	-	-	628	-	628	-	628
Capital Outlay Fund	511,094	-	730,451	302,051	939,494	14,180	953,674
Driver Training Fund	8,076	-	7,614	3,422	12,268	-	12,268
Food Service Fund	83,443	-	281,576	263,471	101,548	-	101,548
Professional Development Fund	-	-	23,377	7,220	16,157	-	16,157
Parent Education Fund	-	-	13,662	13,662	-	-	-
Special Education Fund	157,457	-	748,456	706,456	199,457	95	199,552
Career and Postsecondary Education	31,428	-	82,887	64,233	50,082	-	50,082
KPERS Special Retirement Contribution Fund	-	-	307,450	307,450	-	-	-
Contingency Reserve Fund	252,074	-	150,000	-	402,074	-	402,074
Title I Fund	-	-	75,447	75,447	-	-	-
Title II-A Fund	-	-	13,645	13,645	-	-	-
Textbook/Student Materials Fund	-	-	40,000	-	40,000	-	40,000
READ Grant Fund	-	-	110,000	117,034	(7,034)	-	(7,034)
Elementary and Secondary School Emergency Relief Funding	(231,646)	-	361,512	150,654	(20,788)	9,578	(11,210)
District Activity Funds	29,023	-	90,915	88,004	31,934	-	31,934
Trust Funds							
Scholarship Fund	37,442	-	328	942	36,828	-	36,828
Gifts and Grants Fund	421,753	-	430,230	474,729	377,254	3,979	381,233
Total Reporting Entity (Excluding Agency Funds)	$ 1,484,770	$ 1,846	$ 8,563,587	$ 7,799,305	$ 2,250,898	$ 33,064	$ 2,283,962

Composition of Cash	
Checking Accounts	$ 595,173
Savings Accounts	603,346
Certificates of Deposit	1,140,069
Total Cash	$ 2,338,588
Agency Funds per Schedule 3	(54,626)
Total Reporting Entity (Excluding Agency Funds)	$ 2,283,962

STATEMENT 1

The accompanying notes are an integral part of this financial statement.
See Independent Auditor's Report.

Note 1: Summary of Significant Accounting Policies

Financial Reporting Entity

Unified School District No. 298, Lincoln, Kansas (the District), is a municipal corporation governed by an elected seven-member board. This financial statement presents the District. There are no related municipal entities presented.

Fund Descriptions

The accounts of the District are organized and operated on the basis of funds, which are used to record the District's financial transactions. A fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts. Cash and other financial resources are recorded together with all related expenditures. A fund is used to segregate specific activities and for the purpose of attaining certain objectives in accordance with special regulations, restrictions, or limitations. The following types of funds comprise the financial activities of the District:

General Fund is used to account for all unrestricted resources except those required to be accounted for in another fund.

Special Purpose Funds are used to account for the proceeds of specific revenue sources (other than major capital projects and tax levies for long-term debt) that are restricted by law or administrative action to expenditure for specified purposes.

Trust Funds are used to report assets held in trust for the benefit of the District.

Agency Funds are used to report assets held by the District in a purely custodial capacity.

Basis of Presentation

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 balances on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis revenues and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligation against cash. The 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.

Note 1: Summary of Significant Accounting Policies (Continued)

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) and bond and interest funds. The statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

1. Preparation of the budget for the succeeding twelve month period on or before August 1 of each year.

2. Publication in a local newspaper of the proposed budget and notice of public hearing on the budget on or before August 5.

3. Public hearing on or before August 15, but at least ten days after publication of notice of hearing.

4. Adoption of the final budget on or before August 25.

If the District is holding a revenue neutral 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 revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. There were no such amendments this year.

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison 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 revenues 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 projects funds, trust funds, and the following special purpose funds:

Contingency Reserve Fund	21st Century Community Learning Fund
Title I Fund	REAP Grant Fund
Title II-A Fund	District Activity Funds
Elementary and Secondary School Emergency Relief Fund	Gifts & Grants Fund
Bilingual Education Fund	Textbook/Student Materials Fund

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

Note 2: Deposits and Investments

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

K.S.A. 12-1675 limits the District's investment of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions, U.S. government securities; temporary notes; no-fund warrants, repurchase agreements and the Kansas Municipal Investment Pool. The District has no investment policy that would further limits 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 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 District, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. The District did not utilize peak periods. All deposits were legally secured at June 30, 2023.

At June 30, 2023, the District's carrying amount of deposits, including certificates of deposits, was $2,338,588 and the bank balance was $2,640,332. The difference between the carrying amount and the bank balance is outstanding checks and deposits in transit. The bank balance was held by three banks resulting in a concentration of credit risk. Of the bank balance, $510,000 was covered by the FDIC and $2,130,332 was collateralized with securities held by the pledging financial institution's agents in the District's name.

Note 3: Interfund Transfers

Operating transfers were as follows:

From	To	Statutory Authority	Amount
General Fund	Preschool-Aged At-Risk Fund	K.S.A. 72-5167	$ 38,232
General Fund	At-Risk (K-12) Fund	K.S.A. 72-5167	468,124
General Fund	Captial Outlay Fund	K.S.A. 72-5167	347,147
General Fund	Professional Development Fund	K.S.A. 72-5167	1,091
General Fund	Parent Education Fund	K.S.A. 72-5167	11,385
General Fund	Special Education Fund	K.S.A. 72-5167	375,698
General Fund	Contingency Fund	K.S.A. 72-5167	150,000
Supplemental General Fund	Textbook	K.S.A. 72-5143	40,000
Supplemental General Fund	Preschool-Aged At-Risk Fund	K.S.A. 72-5143	73,008
Supplemental General Fund	At-Risk (K-12) Fund	K.S.A. 72-5143	133,234
Supplemental General Fund	Bilingual Fund	K.S.A. 72-5143	628
Supplemental General Fund	Professional Development Fund	K.S.A. 72-5143	21,129
Supplemental General Fund	Parents as Teachers Fund	K.S.A. 72-5143	2,277
Supplemental General Fund	Special Education Fund	K.S.A. 72-5143	351,622
Supplemental General Fund	Vocational Fund	K.S.A. 72-5143	78,969
			$ 2,092,544

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.

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 payments of $19.4 million starting in fiscal year 2020.

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

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

The State of Kansas is required to contribute the statutory required employer’s share except for retired District employees. The District is responsible for the employer’s portion of the cost for retired District employees. The District received and remitted amounts equal to the statutory contribution rate, which totaled $307,450 for the year ended June 30, 2023.

Note 4: Defined Benefit Pension Plan (Continued)

Net Pension Liability

At June 30, 2023, the District's proportionate share of the collective net pension liability reported by KPERS was $3,066,239. 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 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 5: 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 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 this financial statement.

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the District makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured. There is no cost to the District under this program.

Death and Disability Other Post-Employment Benefits

As Provided by K.S.A. 74-4927, disabled members in the Kansas Public Employees Retirment 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.

Termination Benefits

The District provides an early retirement program for certain eleigible employees. Certified professional employees must have at least ten school years of service in a full time position at the District and meet the requirements of full KPERS retirement. The eligible certified professional employees who notify the Board of Education of their intention to retire by February 15th of the year in which they retire will be compensated $300; those who notify by March 15th and April 15th will be compensated $200 and $100, respectively.

Additionally, eligible retirees will be entitled to 10% of their final contracted salary up to $3,000 per year until the age of 65. Payments must be paid out with five years.

Compensated Absences

The District provides compensation for absences. Certified employees receive 12 days temporary leave per year. A maximum of 58 days may be accumulated, and any days in excess of this maximum accumulation will be paid to the employee at a rate of $35 per day. Classified employees earn sick leave at the following rates: a 12-month employee earns 12 days of sick leave per year and a 10-month employee earns 11 days. The maximum accumulation is 70 days, with an option of pay out for any days in excess at a rate of $35 per day. Annual leave is available for classified employees whom are either a 12-month or 10-month employee. A 12-month employee earns 10 days of vacation per year and a 10-month employee earns 5 days per year. The 12-month employees who have worked 12 years or more will receive 15 days vacation.

Note 6: Risks and Uncertainties

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 has purchased commercial insurance to protect themselves from these risks.

Note 7: Compliance with Statutes

K.S.A. 79-2935 provides that it shall be unlawful for the governing body to create indebtedness in any fund in excess of the amount of hte adopted budget of expenditures of such fund. For the year ended June 30, 2023, the following fund was in violation of this statute: At-Risk (K-12) Fund.

Note 8: Subsequent Events

The District's management has evaluated events and transactions occurring after June 30, 2023 through November 14, 2023. The aforementioned date represents the date the financial statement was available to be issued.

Note 9: Long-Term Debt

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
Finance/Capital Leases									
High School roof	2.59%	11/9/2017	$ 126,000	11/9/2022	$ 26,511	$ -	$ 26,511	$ -	$ 687

There are no future long-term debt maturities for the District as of June 30, 2023.

REGULATORY-REQUIRED SUPPLEMENTAL INFORMATION

UNIFIED SCHOOL DISTRICT NO. 298
Lincoln, Kansas
SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2023

Funds	Certified Budget	Adjustments to Comply with Legal Max	Adjustments for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance - Over (Under)
Governmental Type Funds:						
General Funds						
General Fund	$ 3,336,956	$ (3,877)	$ 117,720	$ 3,450,799	$ 3,450,799	$ -
Supplemental General Fund	1,046,774	-	-	1,046,774	1,046,774	-
Special Purpose Funds						
Preschool-Aged At-Risk Fund	114,726	-	-	114,726	92,067	(22,659)
At-Risk (K-12) Fund	553,920	-	-	553,920	621,245	67,325
Capital Outlay Fund	875,940	-	-	875,940	302,051	(573,889)
Driver Training Fund	13,477	-	-	13,477	3,422	(10,055)
Food Service Fund	312,413	-	-	312,413	263,471	(48,942)
Professional Development Fund	8,050	-	-	8,050	7,220	(830)
Parent Education Fund	13,662	-	-	13,662	13,662	-
Special Education Fund	762,665	-	-	762,665	706,456	(56,209)
Career and Postsecondary Education	68,519	-	-	68,519	64,233	(4,286)
KPERS Retirement Contributions Fund	371,819	-	-	371,819	307,450	(64,369)
	$ 7,478,921	$ (3,877)	$ 117,720	$ 7,592,764	$ 6,878,850	$ (713,914)

UNIFIED SCHOOL DISTRICT NO. 298
Lincoln, Kansas
GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2023

	Actual	Budget	Variance - Over (Under)
RECEIPTS			
State Aid			
General	$ 2,977,284	$ 2,903,045	$ 74,239
Special Education	355,795	433,911	(78,116)
Reimbursements	117,720	-	117,720
Total Receipts	$ 3,450,799	$ 3,336,956	$ 113,843
EXPENDITURES			
Instruction	$ 988,968	$ 1,290,903	$ (301,935)
Student support services	77,741	114,505	(36,764)
Instructional support staff	9,886	4,100	5,786
General administration	278,384	274,000	4,384
School administration	164,058	163,100	958
Central Services	136,518	166,500	(29,982)
Operations and maintenance	98,833	170,550	(71,717)
Transportation services	304,734	309,900	(5,166)
Transfers out	1,391,677	843,398	548,279
Subtotal	3,450,799	3,336,956	113,843
Adjustment to comply with legal maximum	-	(3,877)	3,877
Legal Maximum General Fund Budget	$ 3,450,799	$ 3,333,079	$ 117,720
Adjustment for qualifying budget credits	-	117,720	(117,720)
Total Expenditures	$ 3,450,799	$ 3,450,799	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ -		
UNENCUMBERED CASH - BEGINNING	-		
UNENCUMBERED CASH - ENDING	$ -		

UNIFIED SCHOOL DISTRICT NO. 298
Lincoln, Kansas
SUPPLEMENTAL GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2023

	Actual	Budget	Variance - Over (Under)
RECEIPTS			
Taxes and Shared Revenue			
Ad valorem tax	$ 784,925	$ 785,822	$ (897)
Delinquent tax	15,755	9,998	5,757
Motor vehicle and 16/20M	44,663	45,332	(669)
Recreational vehicle tax	990	920	70
Commercial vehicle tax	3,695	3,472	223
In Lieu of taxes IRBS	368	561	(193)
Supplemental state aid	58,410	58,410	-
Transfers in	-	16,211	(16,211)
Total Receipts	$ 908,806	$ 920,726	$ 4,291
EXPENDITURES			
Instruction	$ 68,032	$ 244,910	$ (176,878)
Instructional support staff	8,305	9,500	(1,195)
General administration	12,283	29,100	(16,817)
School administration	30,575	39,300	(8,725)
Operations and maintenance	216,086	231,800	(15,714)
Transportation services	10,626	40,000	(29,374)
Transfers out	700,867	452,164	248,703
Total Expenditures	$ 1,046,774	$ 1,046,774	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ (137,968)		
UNENCUMBERED CASH - BEGINNING	161,405		
Prior Year Cancelled Encumbrances	1,846		
UNENCUMBERED CASH - ENDING	$ 25,283		

UNIFIED SCHOOL DISTRICT NO. 298
Lincoln, Kansas
PRESCHOOL-AGED AT-RISK FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2023

	Actual	Budget	Variance - Over (Under)
RECEIPTS			
Transfers in	$ 111,240	$ 114,726	$ (3,486)
EXPENDITURES			
Instruction	$ 92,067	$ 114,726	$ (22,659)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 19,173		
UNENCUMBERED CASH - BEGINNING	-		
UNENCUMBERED CASH - ENDING	$ 19,173		

UNIFIED SCHOOL DISTRICT NO. 298
Lincoln, Kansas
AT-RISK (K-12) FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2023

	Actual	Budget	Variance - Over (Under)
RECEIPTS			
Interest	$ 23,206	$ 3,800	$ 81,018
Transfers in	601,358	520,340	100,424
Total Receipts	$ 624,564	$ 524,140	$ 181,442
EXPENDITURES			
Student transportation	$ 214	$ -	$ 214
Instruction	621,031	553,920	67,111
Total Expenditures	$ 621,245	$ 553,920	$ 67,325
RECEIPTS OVER (UNDER) EXPENDITURES	$ 3,319		
UNENCUMBERED CASH - BEGINNING	23,221		
UNENCUMBERED CASH - ENDING	$ 26,540		

UNIFIED SCHOOL DISTRICT NO. 298
Lincoln, Kansas
BILINGUAL EDUCATION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended June 30, 2023

	Actual
RECEIPTS	
Transfers in	$ 628
EXPENDITURES	
Instruction	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ 628
UNENCUMBERED CASH - BEGINNING	-
UNENCUMBERED CASH - ENDING	$ 628

UNIFIED SCHOOL DISTRICT NO. 298
Lincoln, Kansas
CAPITAL OUTLAY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2023

	Actual	Budget	Variance - Over (Under)
RECEIPTS			
Taxes and Shared Revenue			
Ad valorem tax	$ 345,269	$ 339,064	$ 6,205
Delinquent tax	5,246	4,366	880
Motor vehicle and 16/20M	18,945	19,294	(349)
Recreational vehicle tax	421	392	29
Commercial vehicle tax	1,612	1,479	133
In lieu of taxes IRBS	161	238	(77)
Interest on idle funds	3,797	-	3,797
Other revenue	7,853	-	7,853
Transfers in	347,147	-	347,147
Total Receipts	$ 730,451	$ 364,833	$ 365,618
EXPENDITURES			
Instruction	$ (30,527)	$ 81,000	$ (111,527)
School administration	15,221	10,000	5,221
Central services	-	15,000	(15,000)
Operations and maintenance	196,145	215,900	(19,755)
Transportation services	76,193	19,000	57,193
Other support services	3,570	-	3,570
Facility acquisition and construction	14,369	534,353	(519,984)
Lease purchase	27,080	687	26,393
Total Expenditures	$ 302,051	$ 875,940	$ (573,889)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 428,400		
UNENCUMBERED CASH - BEGINNING	511,094		
UNENCUMBERED CASH - ENDING	$ 939,494		

UNIFIED SCHOOL DISTRICT NO. 289
Lincoln, Kansas
DRIVER TRAINING FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2023

	Actual	Budget	Variance - Over (Under)
RECEIPTS			
Other	$ 4,814	$ 5,400	$ (586)
State sources	2,800	-	2,800
Total Receipts	$ 7,614	$ 5,400	$ 2,214
EXPENDITURES			
Instruction	$ 3,144	$ 5,600	$ (2,456)
Transportation services	278	7,877	(7,599)
Total Expenditures	$ 3,422	$ 13,477	$ (10,055)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 4,192		
UNENCUMBERED CASH - BEGINNING	8,076		
UNENCUMBERED CASH - ENDING	$ 12,268		

UNIFIED SCHOOL DISTRICT NO. 298
Lincoln, Kansas
FOOD SERVICE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2023

	Actual	Budget	Variance - Over (Under)
RECEIPTS			
Federal aid	$ 207,848	$ 136,880	$ 70,968
State aid	1,578	1,748	(170)
Local receipts	72,150	88,425	(16,275)
Total Receipts	$ 281,576	$ 227,053	$ 54,523
EXPENDITURES			
Food service	$ 261,964	$ 312,413	$ (50,449)
Operations and maintenance	1,507	-	1,507
Total Expenditures	$ 263,471	$ 312,413	$ (48,942)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 18,105		
UNENCUMBERED CASH - BEGINNING	83,443		
UNENCUMBERED CASH - ENDING	$ 101,548		

UNIFIED SCHOOL DISTRICT NO. 298
Lincoln, Kansas
PROFESSIONAL DEVELOPMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2023

	Actual	Budget	Variance - Over (Under)
RECEIPTS			
State aid	$ 1,157	$ 1,050	$ 107
Transfers in	22,220	7,000	15,220
Total Receipts	$ 23,377	$ 8,050	$ 15,327
EXPENDITURES			
Instructional support staff	$ 7,220	$ 8,050	$ (830)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 16,157		
UNENCUMBERED CASH - BEGINNING	-		
UNENCUMBERED CASH - ENDING	$ 16,157		

UNIFIED SCHOOL DISTRICT NO. 298
Lincoln, Kansas
PARENT EDUCATION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2023

	Actual	Budget	Variance - Over (Under)
RECEIPTS			
Transfers in	$ 13,662	$ 13,662	$ -
EXPENDITURES			
Instructional support staff	$ 13,662	$ 13,662	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ -		
UNENCUMBERED CASH - BEGINNING	-		
UNENCUMBERED CASH - ENDING	$ -		

UNIFIED SCHOOL DISTRICT NO. 298
Lincoln, Kansas
SPECIAL EDUCATION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2023

	Actual	Budget	Variance - Over (Under)
RECEIPTS			
Reimbursements	$ 3,937	$ -	$ 3,937
Other	17,199	-	17,199
Transfers in	727,320	605,834	121,486
Total Receipts	$ 748,456	$ 605,834	$ 142,622
EXPENDITURES			
Instruction	$ 706,456	$ 754,555	$ (48,099)
Transportation services	-	8,110	(8,110)
Total Expenditures	$ 706,456	$ 762,665	$ (56,209)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 42,000		
UNENCUMBERED CASH - BEGINNING	157,457		
UNENCUMBERED CASH - ENDING	$ 199,457		

UNIFIED SCHOOL DISTRICT NO. 298
Lincoln, Kansas
CAREER AND POSTSECONDARY EDUCATION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2023

	Actual	Budget	Variance - Over (Under)
RECEIPTS			
State Aid			
Reimbursements	$ 3,918	$ 3,000	$ 918
Transfers in	78,969	34,000	44,969
Total Receipts	$ 82,887	$ 37,000	$ 45,887
EXPENDITURES			
Instruction	$ 64,233	$ 68,519	$ (4,286)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 18,654		
UNENCUMBERED CASH - BEGINNING	31,428		
UNENCUMBERED CASH - ENDING	$ 50,082		

UNIFIED SCHOOL DISTRICT NO. 298
Lincoln, Kansas
KPERS SPECIAL RETIREMENT CONTRIBUTION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2023

	Actual	Budget	Variance - Over (Under)
RECEIPTS			
State aid	$ 307,450	$ 371,819	$ (64,369)
EXPENDITURES			
Instruction	$ 206,177	$ 249,342	$ (43,165)
Student support services	13,313	16,100	(2,787)
Instructional support staff	276	335	(59)
General administration	20,753	25,099	(4,346)
School administration	22,228	26,882	(4,654)
Central services	14,881	17,996	(3,115)
Operations and maintenance	16,141	19,520	(3,379)
Student transportation	1,844	2,230	(386)
Food service	11,837	14,315	(2,478)
Total Expenditures	$ 307,450	$ 371,819	$ (64,369)
RECEIPTS OVER (UNDER) EXPENDITURES	$ -		
UNENCUMBERED CASH - BEGINNING	-		
UNENCUMBERED CASH - ENDING	$ -		

UNIFIED SCHOOL DISTRICT NO. 298
Lincoln, Kansas
CONTINGENCY RESERVE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended June 30, 2023

	Actual
RECEIPTS	
Transfers in	$ 150,000
EXPENDITURES	
Instruction	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ 150,000
UNENCUMBERED CASH - BEGINNING	252,074
UNENCUMBERED CASH - ENDING	$ 402,074

UNIFIED SCHOOL DISTRICT NO. 298
Lincoln, Kansas
TITLE I FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended June 30, 2023

	Actual
RECEIPTS	
Federal aid	$ 75,447
EXPENDITURES	
Instruction	$ 75,447
RECEIPTS OVER (UNDER) EXPENDITURES	$ -
UNENCUMBERED CASH - BEGINNING	-
UNENCUMBERED CASH - ENDING	$ -

UNIFIED SCHOOL DISTRICT NO. 298
Lincoln, Kansas
TITLE II-A FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended June 30, 2023

	Actual
RECEIPTS	
State aid	$ 13,645
EXPENDITURES	
Instruction	$ 13,645
RECEIPTS OVER (UNDER) EXPENDITURES	$ -
UNENCUMBERED CASH - BEGINNING	-
UNENCUMBERED CASH - ENDING	$ -

UNIFIED SCHOOL DISTRICT NO. 298
Lincoln, Kansas
21ST CENTURY COMMUNITY LEARNING FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended June 30, 2023

	Actual
RECEIPTS	
Federal aid	$ 13,613
EXPENDITURES	
Instruction	$ 13,613
RECEIPTS OVER (UNDER) EXPENDITURES	$ -
UNENCUMBERED CASH - BEGINNING	-
UNENCUMBERED CASH - ENDING	$ -

UNIFIED SCHOOL DISTRICT NO. 298
Lincoln, Kansas
TEXTBOOK/STUDENT MATERIALS FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended June 30, 2023

	Actual
RECEIPTS	
Transfers in	$ 40,000
EXPENDITURES	
Instruction	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ 40,000
UNENCUMBERED CASH - BEGINNING	-
UNENCUMBERED CASH - ENDING	$ 40,000

UNIFIED SCHOOL DISTRICT NO. 298
Lincoln, Kansas
REAP GRANT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended June 30, 2023

	Actual
RECEIPTS	
Federal aid	$ 110,000
EXPENDITURES	
Instruction	$ 117,034
RECEIPTS OVER (UNDER) EXPENDITURES	$ (7,034)
UNENCUMBERED CASH - BEGINNING	-
UNENCUMBERED CASH - ENDING	$ (7,034)

UNIFIED SCHOOL DISTRICT NO. 298
Lincoln, Kansas
ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF FUNDING
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2023

	Actual
RECEIPTS	
Federal aid	$ 361,512
EXPENDITURES	
Instruction	$ 130,238
Operations and maintenance	20,416
Total Expenditures	$ 150,654
RECEIPTS OVER (UNDER) EXPENDITURES	$ 210,858
UNENCUMBERED CASH - BEGINNING	(231,646)
UNENCUMBERED CASH - ENDING	$ (20,788)

UNIFIED SCHOOL DISTRICT NO. 298
Lincoln, Kansas
SCHOLARSHIP FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended June 30, 2023

	Actual
RECEIPTS	
Interest on idle funds	$ 328
EXPENDITURES	
Student support services	$ 942
RECEIPTS OVER (UNDER) EXPENDITURES	$ (614)
UNENCUMBERED CASH - BEGINNING	37,442
UNENCUMBERED CASH - ENDING	$ 36,828

UNIFIED SCHOOL DISTRICT NO. 298
Lincoln, Kansas
GIFTS AND GRANTS FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended June 30, 2023

	Actual
RECEIPTS	
Donations and grants	$ 430,230
EXPENDITURES	
Instruction	$ 320,374
School administration	55,590
Operations and maintenance	98,765
Total Expenditures	$ 474,729
RECEIPTS OVER (UNDER) EXPENDITURES	$ (44,499)
UNENCUMBERED CASH - BEGINNING	421,753
UNENCUMBERED CASH - ENDING	$ 377,254

UNIFIED SCHOOL DISTRICT NO. 298
Lincoln, Kansas
AGENCY FUNDS
SUMMARY OF RECEIPTS AND DISBURSEMENTS
Regulatory Basis
For the Year Ended June 30, 2023

	Balance July 1, 2022	Cash Receipts	Cash Disbursements	Balance June 30, 2023
Student Organization Funds				
Art Club	$ 180	$ 25	$ 28	$ 177
Paw Print Club	8,555	25,261	27,758	6,058
Cheerleaders	200	1,648	1,010	838
Concessions	5,078	30,979	29,252	6,805
Forensics	217	605	149	673
Drama	905	1,052	440	1,517
Technology Club	221	-	221	-
High School Site Council	877	-	-	877
Kay Club	782	-	70	712
Leopard Mascot	153	-	153	-
National Honor Society	6,326	7,682	7,062	6,946
Scholars Bowl	3,014	1,352	1,663	2,703
FFA	5,026	11,107	9,848	6,285
Library Club	1,170	452	271	1,351
STEM	7	-	7	-
Student Council	6,392	5,060	3,112	8,340
Vocal	900	-	-	900
SAFE	528	68	67	529
Career & Life Planning	-	750	364	386
Donations	441	4,965	1,773	3,633
Junior High Cheerleading	396	1,801	2,079	118
Class of 2018	97	-	-	97
Class of 2023	1,003	96	986	113
Class of 2024	85	4,260	2,639	1,706
Class of 2025	525	1,956	1,272	1,209
Class of 2026	-	3,427	2,750	677
Concession Stand - Elementary	1,084	892	-	1,976
Total Student Organization Funds	$ 44,162	$ 103,438	$ 92,974	$ 54,626

UNIFIED SCHOOL DISTRICT NO. 298
Lincoln, Kansas
DISTRICT ACTIVITY FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES, AND UNENCUMBERED CASH
Regulatory Basis
For the Year Ended June 30, 2023

	Beginning Unencumbered Cash Balance	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Gate Receipts						
Lincoln Jr/Sr High School	$ 18,020	$ 68,600	$ 69,017	$ 17,603	$ -	$ 17,603
Lincoln Elementary School	52	-	52	-	-	-
Subtotal Gate Receipts	$ 18,072	$ 68,600	$ 69,069	$ 17,603	$ -	$ 17,603
School Projects						
Lincoln Jr/Sr High School	$ 6,773	$ 13,677	$ 11,587	$ 8,863	$ -	$ 8,863
Lincoln Elementary School	3,956	5,468	3,956	5,468	-	5,468
Subtotal School Projects	$ 10,729	$ 19,145	$ 15,543	$ 14,331	$ -	$ 14,331
Revolving Funds						
Lincoln Jr/Sr High School	$ 219	$ 2,269	$ 2,488	$ -	$ -	$ -
Lincoln Elementary School	3	901	904	-	-	-
Subtotal Revolving Funds	$ 222	$ 3,170	$ 3,392	$ -	$ -	$ -
Total District Activity Funds	$ 29,023	$ 90,915	$ 88,004	$ 31,934	$ -	$ 31,934