UNIFIED SCHOOL DISTRICT NO. 484
Fredonia, Kansas

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

For the Year Ended June 30, 2022

Unified School District No. 484
Fredonia, Kansas
Regulatory Basis Financial Statement
For the Fiscal Year Ended June 30, 2022

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Unified School District No. 484
Fredonia, Kansas
Regulatory Basis Financial Statement
For the Fiscal Year Ended June 30, 2022

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INDEPENDENT AUDITORS' REPORT

Board of Education
Unified School District No. 484
Fredonia, Kansas

Adverse and Unmodified Opinions

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Unified School District No. 484, Fredonia, Kansas, as of and for the year ended June 30, 2022, and the related notes to the financial statement.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

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

Unmodified Opinion on Regulatory Basis of Accounting

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

Basis for Adverse and Unmodified Opinions

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

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

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

Responsibilities of Management for the Financial Statement

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

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

Auditor's Responsibilities for the Audit of the Financial Statement

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

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

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

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

Other Matters

Supplementary Information

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

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of Unified School District No. 484, Fredonia, Kansas, as of and for the year ended June 30, 2021 (not presented herein), and have issued our report thereon dated April 20, 2022, which contained an unmodified opinion on the basic financial statement. The 2021 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link https://admin.ks.gov/offices/accounts-reports/local-government/municipal-services. The 2021 actual column (2021 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget for the year June 30, 2022 (Schedule 2 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2021 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2021 basic financial statement. The 2021 comparative information was subjected to the auditing procedures applied in the audit of the 2021 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2021 basic financial statement or to the 2021 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2021 comparative information is fairly stated in all material respects in relation to the 2021 basic financial statement as a whole, on the basis of accounting described in Note 1.

Other Supplementary Information

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

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated March 24, 2023, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

Rodney M. Burns, CPA, LLC
Rodney M. Burns, CPA, LLC
Certified Public Accountants

Chanute, Kansas
March 24, 2023

Unified School District No. 484
Summary Statement of Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis
For the Year Ended June 30, 2022

	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Governmental Type Funds:						
General	$	5,732,356	5,732,261	95	56,937	57,032
Supplemental General	105,580	1,812,053	1,813,826	103,807	15,196	119,003
Special Purpose:						
Pre-School Aged At-Risk	174,796	60,870	73,206	162,460	597	163,057
At Risk K-12	377,431	650,000	623,220	404,211		404,211
Virtual Education	43,704		10,795	32,909		32,909
Capital Outlay	900,435	819,931	564,591	1,155,775	206,611	1,362,386
Driver Training	40,490	16,624	16,088	41,026		41,026
Food Service	176,046	697,664	622,370	251,340		251,340
Professional Development	57,870	26,544	13,310	71,104		71,104
Parent Education Program	17,800	12,500	12,000	18,300		18,300
Special Education	811,817	973,322	1,010,923	774,216	793	775,009
Career and Postsecondary Education	147,396	150,654	122,364	175,686	604	176,290
Gifts and Grants	18,015	165,611	176,222	7,404	30,892	38,296
KPERS Special Retirement Contribution		638,420	638,420			
Contingency Reserve	354,193	100,000		454,193		454,193
Textbook and Student Material Revolving	70,848	104,202	8,229	166,821	28,640	195,461
Recreation Commission	27,515	73,118	51,488	49,145		49,145
Elementary/Secondary School Emergency Relief	39,412	446,043	611,016	(125,561)	64,003	(61,558)
Medical Academy	4,226		480	3,746		3,746
Rural and Low Income School Grant		22,600	22,600			
Title I	15,395	192,701	182,218	25,878		25,878
KDHE COVID Testing Grant		86,459	73,410	13,049		13,049
Title II		27,829	27,829			
Title IV-A		18,462	14,442	4,020	8,879	12,899
Gate Receipts	54,646	65,460	57,525	62,581		62,581
Special Projects	99,392	36,817	23,840	112,369		112,369
Bond and Interest:						
Bond and Interest	397,189	230,530	309,725	317,994		317,994
Total Primary Government (1)	3,934,196	13,160,770	12,812,398	4,282,568	413,152	4,695,720

Composition of Cash:	
Demand Deposits	4,929,655
Due from State of Kansas	270,117
Petty Cash Advance	200
Less: Agency Funds	(504,252)
Total Primary Government (1)	4,695,720

(1) Excluding Agency Funds

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

Note 1 Summary of Significant Accounting Policies

The financial statement and schedules of Unified School District No. 484, Fredonia, Kansas, have been prepared in order to show compliance with the cash basis and budget laws of the State of Kansas. The Governmental Accounting Standards Board is the principal standard setting body for establishing governmental accounting and financial reporting principles. The more significant of the District's accounting policies follow. Note 1 describes how the District's accounting policies differ from accounting principles generally accepted in the United States of America.

Reporting Entity

The District is a municipal corporation governed by an elected seven-member board. This financial statement presents Unified School District No. 484, and includes the primary government only, with no related municipal entities.

Basis of Accounting

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

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

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

Basis of Presentation

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

The following Regulatory Basis Fund Types comprise the financial activities of the District for the year ending June 30, 2022:

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

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

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

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

Property Taxes

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

Reimbursed Expenses

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

Pension Plan

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

Budgetary Information

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

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

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

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. During the year ended June 30, 2022, the District amended the budget of the Bond and Interest Fund from its original adopted amount of $299,326 to $309,725. Subsequent to adopting this amendment, the State of Kansas cut the budgets of the General Fund and the Supplemental General Fund to the legal maximum amounts of $5,731,444 and $1,813,038, respectively. These legal maximum budget amounts are computed based on audited full-time equivalent enrollment.

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

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which revenues are recognized when cash is received. Expenditures include disbursements, accounts payable, and encumbrances. Encumbrances are commitments by the municipality for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. All unencumbered appropriations (legal budget expenditure authority) lapse at year-end.

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

Gifts and Grants Fund
Contingency Reserve Fund
Textbook and Student Material Revolving Fund
Elementary/Secondary School Emergency Relief Fund
Medical Academy Fund
Rural and Low Income School Grant Fund
Title I Fund
KDHE COVID Testing Grant Fund
Title II Fund
Title IV-A Fund
Gate Receipts Fund
Special Projects Fund

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

Note 2 In-Substance Receipt in Transit

The District received $270,117 subsequent to June 30, 2022 and as required by K.S.A. 72-5135, the receipt was recorded as an in-substance receipt in transit and included as a receipt for the year ended June 30, 2022. $211,056 of these receipts were for the General Fund and $59,061 for the Supplemental General Fund. The total of these amounts is displayed in the "Composition of Cash" as "Due from State of Kansas".

Note 3 Deposits and Investments

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

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

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

Custodial credit risk – deposits. Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. State statutes require the District's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. The District has not designated any peak periods.

At June 30, 2022, the carrying amount of the District's deposits was $4,929,655 and the bank balance was $5,337,940. Of the bank balance, $550,310 was covered by federal depository insurance and the remaining $4,787,630 was collateralized with securities held by the pledging financial institutions' agents in the School's name.

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

Note 4 Long-term Debt

Changes in Long-Term Debt

On April 29, 2021, the District issued $1,860,000 in General Obligation Refunding Bonds. The proceeds of these bonds were placed into a trust account were used to call and retire $1,780,000 of the bonds from the outstanding 2013 G.O. Bonds, representing bonds which were originally scheduled to mature September 1, 2023 through September 1, 2028. These bonds were called and retired in full on September 29, 2021 by the Trustee.

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

Issue	Interest Rate	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
General Obligation Bonds:									
G.O. Bonds 2013	2.50-3.30%	11/01/2013	$ 3,500,000	9/01/2022	515,000		255,000	260,000	9,687
G.O. Refunding Bonds 2021	.30-1.33%	4/29/2021	1,860,000	9/01/2026	1,860,000		20,000	1,840,000	14,538
Contracted Liabilites:									
Early Retirement Program					47,827		34,988	12,839	-
Total Contractual Indebtedness					2,422,827	-	309,988	2,112,839	24,225

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

	G.O. Bonds		Early Retirement Program	
	Principal	Interest	Principal	Interest
2022-23	$ 385,000	20,305	12,839	-
2023-24	395,000	15,719		
2024-25	430,000	12,913		
2025-26	460,000	8,456		
2026-27	430,000	2,860		
Total	2,100,000	60,253	12,839	-

Operating Lease Obligation

The District has entered into an operating lease for the rental of a copy machine. The minimum lease payments due as of June 30, 2022 are as follows:

	Future Minimum Lease Payments
2022-23	$ 29,920

Note 5 Risk Management

Insurance Coverage

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

Note 6 Interfund Transfers

From	To	Regulatory Authority	Amount
General Fund	Pre-School Aged At-Risk Fund	K.S.A. 72-5167	$ 50,000
General Fund	At Risk K-12 Fund	K.S.A. 72-5167	400,000
General Fund	Capital Outlay Fund	K.S.A. 72-5167	245,518
General Fund	Parent Education Fund	K.S.A. 72-5167	12,500
General Fund	Special Education Fund	K.S.A. 72-5167	648,306
General Fund	Contingency Reserve Fund	K.S.A. 72-5167	100,000
Supplemental General Fund	At Risk K-12 Fund	K.S.A. 72-5143	250,000
Supplemental General Fund	Food Service Fund	K.S.A. 72-5143	66,979
Supplemental General Fund	Professional Development Fund	K.S.A. 72-5143	26,244
Supplemental General Fund	Special Education Fund	K.S.A. 72-5143	269,707
Supplemental General Fund	Career and Postsecondary Education Fund	K.S.A. 72-5143	150,000
Supplemental General Fund	Textbook and Student Material Revolving Fund	K.S.A. 72-5143	100,000

Note 7 Other Long-Term Obligations from Operations

Compensated Absences

The School District's sick leave policy allows crediting each employee with eleven days sick leave per year. At the end of each year, nine of these eleven days can be carried over, up to a maximum carryover of fifty days.

Early Retirement Plan

For personnel hired prior to June 30, 1995, the School District has adopted an early retirement plan for certified and classified personnel. Under this plan, certified personnel who are eligible to retire under KPERS and have 20 years experience, with at least 15 years experience with the District, may retire and have a percentage of their final annual salary paid into a 403(b) plan. The annual payment to be paid into the 403(b) plan is 17% of the retiree's last placement on the salary schedule, for a maximum of five payments, but payments stop if the retiree dies or reaches an age five years past the time they could have retired under KPERS. At the end of each year of eligibility, if an employee chooses not to retire, they lose that years' payment.

For those teachers employed on or after July 1, 1995, the District will provide a monthly employer contribution to the 403(b) account of the teacher in the way of a matching contribution in an amount of $25 per month. The teacher must also elect to defer an amount of what would otherwise be paid to the teacher as compensation equal to at least the $25 per month employer matching contribution in order to be eligible for the employer contribution. The employer contribution shall be subject to a vesting schedule equal to 20% per year for each year of service with the District such that a teacher shall be 100% vested in any amounts contributed to the 403(b) account by the District after five (5) years of service with the District. Any forfeitures under the plan shall first be applied to satisfy the employer contribution obligation for remaining teachers eligible to receive such matching contribution in the year subsequent to the year of forfeiture. Matching contributions shall cease upon a teacher no longer being employed fulltime by the District.

In addition to the above, all retiring employees receive pay for up to 50 days of unused sick leave. This leave is paid out at the rate of substitute teacher pay in effect at the time of payment, or the employee's rate of pay at retirement, whichever is less.

Defined Benefit Pension Plan

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

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

State law provides that the employer contribution rates for KPERS 1, KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate and the statutory contribution rate (not including the 1% contribution rate for the Death and Disability Program) was 14.20% and 13.33% , respectively, 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 per year beginning in fiscal year 2018. Senate Substitute for House Bill 2002 authorized the delay of $194.0 million in fiscal year 2019 contributions. Payment is scheduled to be made in a series of twenty annual payments of $19.4 million starting in fiscal year 2020.

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

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

The State of Kansas is required to contribute the statutory required employer's share except for retired District employees. The District is responsible for the employer's portion of the cost for retired District employees. The District received and remitted amounts equal to the statutory contribution rate, which totaled $638,420 from the State of Kansas for the year ended June 30, 2022.

Net Pension Liability. At June 30, 2022, the District's proportionate share of the collective net pension liability reported by KPERS was $6,467,740 The net pension liability was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2021, which was rolled forward to June 30, 2022. The District's proportion of the net pension liability was based on the ratio of the District's contributions to KPERS, relative to the total employer and non-employer contributions of the State/School subgroup within KPERS for the fiscal year ended June 30, 2022. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in these financial statements.

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

Note 8 Stewardship, Compliance, and Accountability

Compliance with Kansas Cash Basis Law

The following fund had a deficit unencumbered cash balance as of June 30, 2022, in the amount indicated:

Elementary/Secondary School Emergency Relief Fund	$ 125,561

This deficit balance was caused by expenditures made in anticipation of federal funding reimbursements to be received in the 2022-23 fiscal year. This is not a violation of the Kansas Cash Basis Law.

Compliance with Kansas Budget Law

No violations.

Compliance with Kansas Depository Security Law

No violations.

Note 9 Subsequent Events

The District has evaluated subsequent events through March 24, 2023, the date which the financial statement was available to be issued.

SUPPLEMENTARY INFORMATION

Unified School District No. 484
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)
Governmental Type Funds:						
General	$ 6,015,754	(284,310)	817	5,732,261	5,732,261	
Supplemental General	1,862,245	(49,207)	788	1,813,826	1,813,826	
Special Purpose:						
Pre-School Aged At-Risk	219,745			219,745	73,206	(146,539)
At Risk K-12	977,431			977,431	623,220	(354,211)
Virtual Education	43,703			43,703	10,795	(32,908)
Capital Outlay	1,371,142		75,770	1,446,912	564,591	(882,321)
Driver Training	40,490			40,490	16,088	(24,402)
Food Service	683,512		163,612	847,124	622,370	(224,754)
Professional Development	67,870		300	68,170	13,310	(54,860)
Parent Education Program	30,300			30,300	12,000	(18,300)
Special Education	1,648,423		55,309	1,703,732	1,010,923	(692,809)
Career and Postsecondary Education	247,394		654	248,048	122,364	(125,684)
KPERS Special Retirement Contribution	711,182			711,182	638,420	(72,762)
Recreation Commission	95,891			95,891	51,488	(44,403)
Bond and Interest:						
Bond and Interest	309,725			309,725	309,725	
Totals	14,324,807	(333,517)	297,250	14,288,540	11,614,587	(2,673,953)

Unified School District No. 484
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Cash Receipts				
Revenue from Local Sources				
Reimbursements	$ 30	312		312
Revenue from State Sources				
General State Aid	5,239,246	5,191,158	5,069,748	121,410
Mineral Production Tax	54	95		95
Special Education Aid	533,125	540,286	661,696	(121,410)
Total Revenue from State Sources	5,772,425	5,731,539	5,731,444	95
Revenue from Federal Sources				
Federal Flood Control Allocation	79	505		505
Total Cash Receipts	5,772,534	5,732,356	5,731,444	912
Expenditures and Transfers				
Instruction				
Certified Salaries	1,869,122	1,544,489	1,562,712	(18,223)
Non-Certified Salaries		50		50
Group Insurance	377,114	361,582	359,014	2,568
Social Security	148,157	119,057	118,754	303
Other Employee Benefits	16,417	13,981	16,700	(2,719)
Purchased Professional and Technical Services			39,000	(39,000)
Instructional Program Improvement Services	23,436	26,644		26,644
Other	47,520	67,292	57,800	9,492
Total Instruction	2,481,766	2,133,095	2,153,980	(20,885)
Support Services - Students				
Certified Salaries	115,582	114,633	208,003	(93,370)
Non-Certified Salaries	51,064	49,049	49,200	(151)
Group Insurance	34,498	24,884	48,006	(23,122)
Social Security	20,804	18,705	19,676	(971)
Other Employee Benefits	3,124	2,726	3,395	(669)
Purchased Professional and Technical Services	1,700	1,440	10,693	(9,253)
Other Purchased Services	2,947	2,118	4,000	(1,882)
General Teaching Supplies	3,539	7,324	6,500	824
Property (Equipment & Furnishings)		1,499		1,499
Total Support Services - Students	233,258	222,378	349,473	(127,095)
Support Services - Instr. Staff				
Certified Salaries	67,817	68,631	68,616	15
Non-Certified Salaries	15,833	14,465	8,140	6,325
Group Insurance	6,586	7,362	16,832	(9,470)
Social Security	6,383	6,273	5,872	401
Other Employee Benefits	1,103	1,013	1,013	
Instructional Program Improvement Services	2,654		2,600	(2,600)
Books and Periodicals	21,027	20,395	21,000	(605)
Technology Supplies	332	26	1,500	(1,474)
Miscellaneous Supplies	1,942	502	2,250	(1,748)
Property (Equipment & Furnishings)			4,500	(4,500)
Total Support Services - Instr. Staff	123,677	118,667	132,323	(13,656)

Unified School District No. 484
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
General Administration				
Certified Salaries	$ 130,154	133,405	132,883	522
Non-Certified Salaries	94,658	89,715	107,948	(18,233)
Group Insurance	26,338	44,355	31,626	12,729
Social Security	16,740	16,651	18,420	(1,769)
Other Employee Benefits	2,945	3,152	3,178	(26)
Purchased Professional and Technical Services	10,166	12,643	13,500	(857)
Communication Services	2,623	2,297	4,000	(1,703)
Other Miscellaneous Purchased Services	23,729	47,218	30,000	17,218
General Teaching Supplies	3,644	2,463	10,250	(7,787)
Software	120	120		120
Property (Equipment & Furnishings)			2,500	(2,500)
Total General Administration	311,117	352,019	354,305	(2,286)
School Administration				
Certified Salaries	320,441	340,989	339,892	1,097
Non-Certified Salaries	34,210	34,270	33,654	616
Group Insurance	26,236	34,355	51,336	(16,981)
Social Security	26,091	27,825	28,576	(751)
Other Employee Benefits	4,564	4,892	4,931	(39)
Purchased Professional and Technical Services		395	3,000	(2,605)
Communication Services	4,528	5,253		5,253
Printing and Binding		698		698
General Teaching Supplies	3,353	2,295	9,500	(7,205)
Software		79		79
Property (Equipment & Furnishings)	148	629	2,000	(1,371)
Other	292	433	5,250	(4,817)
Total School Administration	419,863	452,113	478,139	(26,026)
Support Services - Business				
Non-Certified Salaries	86,244	126,305	86,850	39,455
Group Insurance	8,167	7,649	12,654	(5,005)
Social Security	6,260	9,345	6,567	2,778
Other Employee Benefits	460	1,858	865	993
Purchased Professional and Technical Services	6,403	6,518	9,000	(2,482)
Other Miscellaneous Purchased Services	1,074	1,100	6,000	(4,900)
Total Support Services - Business	108,608	152,775	121,936	30,839
Operations and Maintenance				
Non-Certified Salaries	336,339	347,142	359,786	(12,644)
Group Insurance	65,304	66,572	67,488	(916)
Social Security	24,008	24,726	29,206	(4,480)
Other Employee Benefits	5,033	4,687	3,164	1,523
Purchased Professional and Technical Services	2,862	2,950	5,300	(2,350)
Cleaning Services	533	1,455	2,500	(1,045)
Repairs and Maintenance	4,585	11,456	12,500	(1,044)
Rentals/Leases	32,950	31,923	39,500	(7,577)
Repair of Buildings	617		500	(500)
General Teaching Supplies	9,886	4,926	6,500	(1,574)
Heating	35,029	41,708	85,429	(43,721)
Property (Equipment & Furnishings)	5,409	5,849	5,500	349
Other	14,173	11,344	20,000	(8,656)
Total Operations and Maintenance	536,728	554,738	637,373	(82,635)

Unified School District No. 484
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Vehicle Operation Services				
Non-Certified Salaries	$ 82,281	89,530	100,000	(10,470)
Group Insurance	54,564	42,869	52,000	(9,131)
Social Security	4,871	5,615	7,650	(2,035)
Other Employee Benefits	5,073	5,062	5,100	(38)
Purchased Professional and Technical Services	2,129	3,939		3,939
Insurance	1,234	3,297	20,000	(16,703)
Motor Fuel	728		30,000	(30,000)
Property (Equipment & Furnishings)	2,949	5,287	5,500	(213)
Other	1,231	1,456	6,000	(4,544)
Total Vehicle Operation Services	155,060	157,055	226,250	(69,195)
Monitoring Services				
Non-Certified Salaries	24,849	20,225	16,732	3,493
Group Insurance	8,417	11,196	8,429	2,767
Social Security	5,578	5,358	1,280	4,078
Other Employee Benefits	32	15	17	(2)
Purchased Professional and Technical Services		905		905
General Teaching Supplies	962		500	(500)
Property (Equipment & Furnishings)	94		1,500	(1,500)
Other			901	(901)
Total Monitoring Services	39,932	37,699	29,359	8,340
Vehicle Servicing/Maintenance				
Non-Certified Salaries	56,000	57,739	57,120	619
Group Insurance		5,741	8,429	(2,688)
Social Security			4,370	(4,370)
Other Employee Benefits	34	46	57	(11)
Purchased Professional and Technical Services	18		5,000	(5,000)
General Teaching Supplies	34,955	31,509	25,000	6,509
Property (Equipment & Furnishings)	27	15	5,000	(4,985)
Total Vehicle Servicing/Maintenance	91,034	95,050	104,976	(9,926)
Community Services Operations				
Community Service Operations	58	348	250	98
Fund Transfers				
Pre-School Aged At-Risk	100,000	50,000	50,000	
At Risk K-12	186,285	400,000	693,194	(293,194)
Capital Outlay	312,023	245,518		245,518
Professional Development			10,000	(10,000)
Parent Education Program		12,500	12,500	
Special Education	673,125	648,306	661,696	(13,390)
Contingency Reserve		100,000		100,000
Total Fund Transfers	1,271,433	1,456,324	1,427,390	28,934
Budget Adjustments				
Legal Max Adjustment			(284,310)	284,310
Budget Credit Adjustment			817	(817)
Total Expenditures and Transfers	5,772,534	5,732,261	5,732,261	
Receipts Over (Under) Expenditures and Transfers		95		
Unencumbered Cash, Beginning				
Prior Year Encumbrances Cancelled				
Unencumbered Cash, Ending		95		

Unified School District No. 484
Supplemental General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Cash Receipts				
Revenue from Local Sources				
Ad Valorem Taxes	$ 710,409	719,967	659,169	60,798
Delinquent Taxes	18,850	23,022	10,142	12,880
Watercraft Tax	102	105		105
Reimbursements		437		437
Total Revenue from Local Sources	729,361	743,531	669,311	74,220
Revenue from County Sources				
Motor Vehicle Tax	86,306	89,394	84,050	5,344
Recreational Vehicle Tax	2,056	2,045	2,074	(29)
Commercial Vehicle Tax	7,238	8,752	6,977	1,775
Total Revenue from County Sources	95,600	100,191	93,101	7,090
Revenue from State Sources				
Supplemental State Aid	965,022	967,980	945,046	22,934
Revenue from Federal Sources				
Other Federal Financial Assistance		351		351
Total Cash Receipts	1,789,983	1,812,053	1,707,458	104,595
Expenditures and Transfers				
Instruction				
Certified Salaries	202,472	205,718	232,200	(26,482)
Social Security	20,339	21,629	23,672	(2,043)
Other Employee Benefits	39,729	39,127	61,925	(22,798)
Software Services	82,613	51,563		51,563
Other Miscellaneous Purchased Services			137,522	(137,522)
General Teaching Supplies	32,153	39,926	65,000	(25,074)
Miscellaneous Supplies		420		420
Property (Equipment & Furnishings)	18,882	23,261	50,000	(26,739)
Other	1,777	10,886	5,500	5,386
Total Instruction	397,965	392,530	575,819	(183,289)
Support Services - Instr. Staff				
Certified Salaries	51,101	68,574	80,000	(11,426)
School Administration				
Certified Salaries	8,301	2,649		2,649
Non-Certified Salaries	116,598	111,887	103,786	8,101
Group Insurance	43,062	33,153	42,144	(8,991)
Social Security	8,621	8,305	7,940	365
Other Employee Benefits	118	1,384	1,370	14
Total School Administration	176,700	157,378	155,240	2,138
Support Services - Business				
Other Miscellaneous Purchased Services	6,379	9,532	15,000	(5,468)
Operations and Maintenance				
Purchased Professional and Technical Services	17,521	21,303	40,000	(18,697)
Water/Sewer Services (Non-Energy)	43,325	40,647	56,277	(15,630)
Repair of Buildings	16,754	11,355	40,000	(28,645)
Insurance	76,776	12,720	95,000	(82,280)
General Teaching Supplies	17,245	30,984	45,000	(14,016)
Electricity	96,625	124,478	145,000	(20,522)
Total Operations and Maintenance	268,246	241,487	421,277	(179,790)
Vehicle Operation Services				
Insurance	18,343			
Motor Fuel	28,091	60,190	20,000	40,190
Binding and Repair	8,587	21,205		21,205
Other			10,000	(10,000)
Total Vehicle Operation Services	55,021	81,395	30,000	51,395

Unified School District No. 484
Supplemental General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Fund Transfers				
At Risk K-12	$ 498,215	250,000	200,000	50,000
Driver Training			10,000	(10,000)
Food Service	76,000	66,979	100,000	(33,021)
Professional Development	10,000	26,244		26,244
Parent Education Program	12,500			
Special Education	210,000	269,707	174,909	94,798
Career and Postsecondary Education	20,000	150,000	100,000	50,000
Textbook and Student Material Revolving		100,000		100,000
Total Fund Transfers	826,715	862,930	584,909	278,021
Budget Adjustments				
Legal Max Adjustment			(49,207)	49,207
Budget Credit Adjustment			788	(788)
Total Expenditures and Transfers	1,782,127	1,813,826	1,813,826	
Receipts Over (Under) Expenditures and Transfers	7,856	(1,773)		
Unencumbered Cash, Beginning	97,724	105,580		
Prior Year Encumbrances Cancelled				
Unencumbered Cash, Ending	105,580	103,807		

Unified School District No. 484
Pre-School Aged At-Risk Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Revenue from Local Sources				
User Charges and Fines	$ 5,320	10,870	10,000	870
Revenue from State Sources				
Kansas CIF Pre-K Pilot Program	15,000			
Revenue from Federal Sources				
TANF Funds	15,000			
Operating Transfers				
Transfer from General Fund	100,000	50,000	50,000	
Total Cash Receipts	135,320	60,870	60,000	870
Expenditures and Transfers				
Instruction				
Certified Salaries	47,350	22,850	27,800	(4,950)
Non-Certified Salaries	15,474	26,954	22,560	4,394
Group Insurance	8,054	14,746	32,917	(18,171)
Social Security	4,731	5,666	6,151	(485)
Other Employee Benefits	635	488		488
Purchased Professional and Technical Services			782	(782)
General Teaching Supplies	6,667	2,502	50,000	(47,498)
Property (Equipment & Furnishings)			50,000	(50,000)
Total Instruction	82,911	73,206	190,210	(117,004)
Operations and Maintenance				
Other Purchased Services			29,535	(29,535)
Total Expenditures and Transfers	82,911	73,206	219,745	(146,539)
Receipts Over (Under) Expenditures and Transfers	52,409	(12,336)		
Unencumbered Cash, Beginning	122,387	174,796		
Prior Year Encumbrances Cancelled				
Unencumbered Cash, Ending	174,796	162,460		

Unified School District No. 484
At Risk K-12 Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Cash Receipts				
Operating Transfers				
Transfer from General Fund	$ 186,285	400,000	693,194	(293,194)
Transfer from Supplemental General Fund	498,215	250,000	200,000	50,000
Total Cash Receipts	684,500	650,000	893,194	(243,194)
Expenditures and Transfers				
Instruction				
Certified Salaries	313,348	477,770	461,001	16,769
Non-Certified Salaries	30,853	16,620	35,000	(18,380)
Group Insurance	86,173	85,040	93,762	(8,722)
Social Security	24,672	37,115	40,206	(3,091)
Other Employee Benefits	5,407	6,112	6,199	(87)
General Teaching Supplies		563	50,000	(49,437)
Property (Equipment & Furnishings)			50,000	(50,000)
Total Instruction	460,453	623,220	736,168	(112,948)
Operations and Maintenance				
Supplies and Materials			50,000	(50,000)
Property (Equipment & Furnishings)			50,000	(50,000)
Total Operations and Maintenance			100,000	(100,000)
Support Services - Other				
Other			141,263	(141,263)
Total Expenditures and Transfers	460,453	623,220	977,431	(354,211)
Receipts Over (Under) Expenditures and Transfers	224,047	26,780		
Unencumbered Cash, Beginning	153,384	377,431		
Unencumbered Cash, Ending	377,431	404,211		

Unified School District No. 484
Virtual Education Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Cash Receipts				
Revenue from Local Sources				
Other Revenue From Local Sources	$ 500			
Total Cash Receipts	500			
Expenditures and Transfers				
Instruction				
Purchased Professional and Technical Services	200	10,795		10,795
Supplies and Materials			25,000	(25,000)
Property (Equipment & Furnishings)			18,703	(18,703)
Total Expenditures and Transfers	200	10,795	43,703	(32,908)
Receipts Over (Under) Expenditures and Transfers	300	(10,795)		
Unencumbered Cash, Beginning	43,404	43,704		
Unencumbered Cash, Ending	43,704	32,909		

Unified School District No. 484
Capital Outlay Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Cash Receipts				
Revenue from Local Sources				
Ad Valorem Taxes	$ 293,617	299,660	280,662	18,998
Delinquent Taxes	6,634	7,942	4,194	3,748
Watercraft Tax	39	43		43
Interest on Investments	8,772	8,904	8,000	904
Other Revenue From Local Sources	7,819	7,484	7,000	484
Total Revenue from Local Sources	316,881	324,033	299,856	24,177
Revenue from County Sources				
Motor Vehicle Tax	37,645	35,193	32,667	2,526
Recreational Vehicle Tax	908	804	805	(1)
Commercial Vehicle Tax	2,902	3,566	2,711	855
Total Revenue from County Sources	41,455	39,563	36,183	3,380
Revenue from State Sources				
General State Aid	132,163	135,047	135,047	
Revenue from Federal Sources				
Other Federal Financial Assistance		75,770		75,770
Operating Transfers				
Transfer from General Fund	312,023	245,518		245,518
Total Cash Receipts	802,522	819,931	471,086	348,845
Expenditures and Transfers				
Instruction				
Property (Equipment & Furnishings)	64,391	125,395	300,000	(174,605)
General Administration				
Property (Equipment & Furnishings)	550	200		200
School Administration				
Property (Equipment & Furnishings)	25,541	11,466		11,466
Support Services - Business				
Property (Equipment & Furnishings)			200,000	(200,000)
Vehicle Operation Services				
Property (Equipment & Furnishings)	117,391	34,624	200,000	(165,376)
Facilities Acquisition/Construction				
Building Repair and Remodeling	581,197	392,906	671,142	(278,236)
Budget Credit Adjustment			75,770	(75,770)
Total Expenditures and Transfers	789,070	564,591	1,446,912	(882,321)
Receipts Over (Under) Expenditures and Transfers	13,452	255,340		
Unencumbered Cash, Beginning	886,983	900,435		
Prior Year Encumbrances Cancelled				
Unencumbered Cash, Ending	900,435	1,155,775		

Unified School District No. 484
Driver Training Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Revenue from Local Sources				
User Charges and Fines	$ 13,851	6,131		6,131
Revenue from State Sources				
General State Aid	10,608	10,493	9,600	893
Operating Transfers				
Transfer from Supplemental General Fund			10,000	(10,000)
Total Cash Receipts	24,459	16,624	19,600	(2,976)
Expenditures and Transfers				
Instruction				
Certified Salaries	19,250	14,700	25,000	(10,300)
Social Security	1,473	1,125	4,000	(2,875)
Other Employee Benefits	6	15	50	(35)
General Teaching Supplies		248	10,000	(9,752)
Total Instruction	20,729	16,088	39,050	(22,962)
Vehicle Operation/Maintenance				
Purchased Professional and Technical Services			1,440	(1,440)
Total Expenditures and Transfers	20,729	16,088	40,490	(24,402)
Receipts Over (Under) Expenditures and Transfers	3,730	536		
Unencumbered Cash, Beginning	36,760	40,490		
Unencumbered Cash, Ending	40,490	41,026		

Unified School District No. 484
Food Service Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Cash Receipts				
Revenue from Local Sources				
Student Sales	$ 24,852	34,558		34,558
Adults and Non-Reimbursable Programs	1,361	1,865	5,188	(3,323)
Total Revenue from Local Sources	26,213	36,423	5,188	31,235
Revenue from State Sources				
General State Aid	3,934	3,519	2,498	1,021
Revenue from Federal Sources				
Federal Financial Assistance	414,654	563,133	399,521	163,612
Fresh Fruits and Vegetables Grant	16,484	27,610		27,610
Total Revenue from Federal Sources	431,138	590,743	399,521	191,222
Operating Transfers				
Transfer from Supplemental General Fund	76,000	66,979	100,000	(33,021)
Total Cash Receipts	537,285	697,664	507,207	190,457
Expenditures and Transfers				
Operations and Maintenance				
Rentals/Leases	6,840	3,850	10,000	(6,150)
Food Service Operations				
Non-Certified Salaries	183,127	202,464	195,000	7,464
Group Insurance	70,938	74,072	75,000	(928)
Social Security	13,349	14,755	15,000	(245)
Other Employee Benefits	4,167	5,178	5,000	178
Purchased Professional and Technical Services	1,610	1,288		1,288
Other Purchased Services		329		329
General Teaching Supplies	15,185	28,696		28,696
Food and Milk	206,106	281,348	343,512	(62,164)
Miscellaneous Supplies	215	2,207	20,000	(17,793)
Property (Equipment & Furnishings)	17,584	5,734	20,000	(14,266)
Other	1,014	2,449		2,449
Total Food Service Operations	513,295	618,520	673,512	(54,992)
Budget Credit Adjustment			163,612	(163,612)
Total Expenditures and Transfers	520,135	622,370	847,124	(224,754)
Receipts Over (Under) Expenditures and Transfers	17,150	75,294		
Unencumbered Cash, Beginning	158,896	176,046		
Unencumbered Cash, Ending	176,046	251,340		

Unified School District No. 484
Professional Development Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Cash Receipts				
Revenue from Local Sources				
Reimbursements	$	300		300
Revenue from State Sources				
General State Aid	1,517			
Operating Transfers				
Transfer from General Fund			10,000	(10,000)
Transfer from Supplemental General Fund	10,000	26,244		26,244
Total Operating Transfers	10,000	26,244	10,000	16,244
Total Cash Receipts	11,517	26,544	10,000	16,544
Expenditures and Transfers				
Support Services - Instr. Staff				
Instructional Program Improvement Services	1,652	1,826	30,000	(28,174)
Other Professional and Technical Services	4,340	9,915	10,000	(85)
General Teaching Supplies	101	1,569	10,000	(8,431)
Other			17,870	(17,870)
Total Support Services - Instr. Staff	6,093	13,310	67,870	(54,560)
Budget Credit Adjustment			300	(300)
Total Expenditures and Transfers	6,093	13,310	68,170	(54,860)
Receipts Over (Under) Expenditures and Transfers	5,424	13,234		
Unencumbered Cash, Beginning	52,446	57,870		
Prior Year Encumbrances Cancelled				
Unencumbered Cash, Ending	57,870	71,104		

Unified School District No. 484
Parent Education Program Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Cash Receipts				
Operating Transfers				
Transfer from General Fund	$	12,500	12,500	
Transfer from Supplemental General Fund	12,500			
Total Cash Receipts	12,500	12,500	12,500	
Expenditures and Transfers				
Instruction				
Professional-Education Services	12,000	12,000	30,300	(18,300)
Total Expenditures and Transfers	12,000	12,000	30,300	(18,300)
Receipts Over (Under) Expenditures and Transfers	500	500		
Unencumbered Cash, Beginning	17,300	17,800		
Unencumbered Cash, Ending	17,800	18,300		

Unified School District No. 484
Special Education Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Cash Receipts				
Revenue from Local Sources				
Reimbursements	$ 13,874	27,071		27,071
Revenue from Federal Sources				
Federal Financial Assistance	9,065	28,238		28,238
Operating Transfers				
Transfer from General Fund	673,125	648,306	661,696	(13,390)
Transfer from Supplemental General Fund	210,000	269,707	174,909	94,798
Total Operating Transfers	883,125	918,013	836,605	81,408
Total Cash Receipts	906,064	973,322	836,605	136,717
Expenditures and Transfers				
Instruction				
LEA Payments to COOP's/Interlocals	401,474	412,817	958,818	(546,001)
LEA State Aid Flowthrough Payments to COOP's/Interlocals	542,190	597,015	686,605	(89,590)
General Teaching Supplies	804	1,091	3,000	(1,909)
Total Instruction	944,468	1,010,923	1,648,423	(637,500)
Budget Credit Adjustment			55,309	(55,309)
Total Expenditures and Transfers	944,468	1,010,923	1,703,732	(692,809)
Receipts Over (Under) Expenditures and Transfers	(38,404)	(37,601)		
Unencumbered Cash, Beginning	850,221	811,817		
Prior Year Encumbrances Cancelled				
Unencumbered Cash, Ending	811,817	774,216		

Unified School District No. 484
Career and Postsecondary Education Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Revenue from Local Sources				
Other Revenue From Local Sources	$ 58,308			
Reimbursements	1,050	654		654
Total Revenue from Local Sources	59,358	654		654
Revenue from Federal Sources				
Other Federal Financial Assistance	1,885			
Operating Transfers				
Transfer from Supplemental General Fund	20,000	150,000	100,000	50,000
Total Cash Receipts	81,243	150,654	100,000	50,654
Expenditures and Transfers				
Instruction				
Certified Salaries	46,896	50,460	48,825	1,635
Group Insurance	7,800	9,547	9,536	11
Social Security	3,633	3,786	3,735	51
Other Employee Benefits	1,513	1,027	1,500	(473)
General Teaching Supplies	19,654	36,031	180,298	(144,267)
Property (Equipment & Furnishings)	1,481	3,564	2,500	1,064
Other	36	17,949	1,000	16,949
Total Instruction	81,013	122,364	247,394	(125,030)
Budget Credit Adjustment			654	(654)
Total Expenditures and Transfers	81,013	122,364	248,048	(125,684)
Receipts Over (Under) Expenditures and Transfers	230	28,290		
Unencumbered Cash, Beginning	147,166	147,396		
Prior Year Encumbrances Cancelled				
Unencumbered Cash, Ending	147,396	175,686		

Unified School District No. 484
Gifts and Grants Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Revenue from State Sources		
Kansas CIF Pre-K Pilot Program	$	15,000
Mental Health Intervention Grant	135,613	135,611
Total Revenue from State Sources	135,613	150,611
Revenue from Federal Sources		
TANF Funds		15,000
Total Cash Receipts	135,613	165,611
Expenditures and Transfers		
Instruction		
Certified Salaries		25,000
Return of Unexpended Grant Funds		37,388
Total Instruction		62,388
Support Services - Students		
Certified Salaries	78,417	62,981
Group Insurance	15,976	16,899
Other Employee Benefits	29	33,954
Purchased Professional and Technical Services	33,903	
Total Support Services - Students	128,325	113,834
Total Expenditures and Transfers	128,325	176,222
Receipts Over (Under) Expenditures and Transfers	7,288	(10,611)
Unencumbered Cash, Beginning	10,727	18,015
Unencumbered Cash, Ending	18,015	7,404

Unified School District No. 484
KPERS Special Retirement Contribution Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Revenue from State Sources				
General State Aid	$ 604,233	638,420	711,182	(72,762)
Total Cash Receipts	604,233	638,420	711,182	(72,762)
Expenditures and Transfers				
Instruction				
Other Employee Benefits	352,846	396,624	415,299	(18,675)
Support Services - Students				
Other Employee Benefits	36,278	38,699	42,699	(4,000)
Support Services - Instr. Staff				
Other Employee Benefits	18,100	19,614	21,304	(1,690)
General Administration				
Other Employee Benefits	30,348	32,333	35,720	(3,387)
School Administration				
Other Employee Benefits	64,611	58,309	76,047	(17,738)
Support Services - Business				
Other Employee Benefits	11,446	14,267	13,472	795
Operations and Maintenance				
Other Employee Benefits	43,914	37,740	51,687	(13,947)
Student Transportation				
Other Employee Benefits	21,249	18,377	25,010	(6,633)
Operation of Non-Instruction Services				
Other Employee Benefits	25,441	22,457	29,944	(7,487)
Total Expenditures and Transfers	604,233	638,420	711,182	(72,762)
Receipts Over (Under) Expenditures and Transfers				
Unencumbered Cash, Beginning				
Unencumbered Cash, Ending				

Unified School District No. 484
Contingency Reserve Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

		Prior Year Actual	Current Year Actual
Cash Receipts			
Operating Transfers			
Transfer from General Fund	$		100,000
Total Cash Receipts			100,000
Expenditures and Transfers			
None			
Receipts Over (Under) Expenditures and Transfers			100,000
Unencumbered Cash, Beginning		354,193	354,193
Unencumbered Cash, Ending		354,193	454,193

Unified School District No. 484
Textbook and Student Material Revolving Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Revenue from Local Sources		
User Charges and Fines	$ 2,661	2,508
Rental Fees and Books	380	1,694
Total Revenue from Local Sources	3,041	4,202
Operating Transfers		
Transfer from Supplemental General Fund		100,000
Total Cash Receipts	3,041	104,202
Expenditures and Transfers		
Instruction		
General Teaching Supplies	145	480
Textbooks	20,718	7,749
Total Expenditures and Transfers	20,863	8,229
Receipts Over (Under) Expenditures and Transfers	(17,822)	95,973
Unencumbered Cash, Beginning	88,670	70,848
Unencumbered Cash, Ending	70,848	166,821

Unified School District No. 484
Recreation Commission Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Revenue from Local Sources				
Ad Valorem Taxes	$ 62,909	62,410	59,331	3,079
Delinquent Taxes	1,575	1,906	899	1,007
Watercraft Tax	9	9		9
Total Revenue from Local Sources	64,493	64,325	60,230	4,095
Revenue from County Sources				
Motor Vehicle Tax	7,853	7,841	7,355	486
Recreational Vehicle Tax	187	179	181	(2)
Commercial Vehicle Tax	639	773	611	162
Total Revenue from County Sources	8,679	8,793	8,147	646
Total Cash Receipts	73,172	73,118	68,377	4,741
Expenditures and Transfers				
Community Services Operations				
Community Service Operations	49,372	51,488	95,891	(44,403)
Total Expenditures and Transfers	49,372	51,488	95,891	(44,403)
Receipts Over (Under) Expenditures and Transfers	23,800	21,630		
Unencumbered Cash, Beginning	3,715	27,515		
Unencumbered Cash, Ending	27,515	49,145		

Unified School District No. 484
Elementary/Secondary School Emergency Relief Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Revenue from Federal Sources		
Federal Financial Assistance	$ 89,376	446,043
Total Cash Receipts	89,376	446,043
Expenditures and Transfers		
Instruction		
Certified Salaries	27,781	313,435
Non-Certified Salaries		27,326
Group Insurance		39,768
Social Security	2,092	25,509
Unemployment Compensation	1	12
Other Employee Benefits		3,983
General Teaching Supplies	12,315	116,041
Books and Periodicals		46,457
Property (Equipment & Furnishings)	45	33,981
Total Instruction	42,234	606,512
Support Services - Students		
General Teaching Supplies	2,259	2,003
Support Services - Instr. Staff		
Non-Certified Salaries	9,435	
Operations and Maintenance		
General Teaching Supplies	1,036	2,501
Total Expenditures and Transfers	54,964	611,016
Receipts Over (Under) Expenditures and Transfers	34,412	(164,973)
Unencumbered Cash, Beginning	5,000	39,412
Unencumbered Cash, Ending	39,412	(125,561)

Unified School District No. 484
SPARK Program Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Revenue from Federal Sources		
Federal Financial Assistance	$ 245,614	
Total Cash Receipts	245,614	
Expenditures and Transfers		
Instruction		
General Teaching Supplies	35,727	
Property (Equipment & Furnishings)	55,811	
Total Instruction	91,538	
Operations and Maintenance		
General Teaching Supplies	19,858	
Property (Equipment & Furnishings)	20,852	
Total Operations and Maintenance	40,710	
Monitoring Services		
General Teaching Supplies	140	
Property (Equipment & Furnishings)	49,802	
Total Monitoring Services	49,942	
Food Service Operations		
Miscellaneous Supplies	312	
Total Expenditures and Transfers	182,502	
Receipts Over (Under) Expenditures and Transfers	63,112	
Unencumbered Cash, Beginning	(63,112)	
Unencumbered Cash, Ending		

Unified School District No. 484
Medical Academy Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

	Prior Year Actual	Current Year Actual
Cash Receipts		
None	$	
Expenditures and Transfers		
Instruction		
Supplies and Materials		480
Total Expenditures and Transfers		480
Receipts Over (Under) Expenditures and Transfers		(480)
Unencumbered Cash, Beginning	4,226	4,226
Unencumbered Cash, Ending	4,226	3,746

Unified School District No. 484
Rural and Low Income School Grant Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Revenue from Federal Sources		
Federal Financial Assistance	$ 21,973	22,600
Total Cash Receipts	21,973	22,600
Expenditures and Transfers		
Instruction		
Certified Salaries	19,414	22,600
General Teaching Supplies	3,036	
Total Expenditures and Transfers	22,450	22,600
Receipts Over (Under) Expenditures and Transfers	(477)	
Unencumbered Cash, Beginning	477	
Unencumbered Cash, Ending		

Unified School District No. 484
Title I Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Revenue from Federal Sources		
Federal Financial Assistance	$ 200,356	192,701
Total Cash Receipts	200,356	192,701
Expenditures and Transfers		
Instruction		
Certified Salaries	102,825	94,361
Non-Certified Salaries	36,615	54,289
Group Insurance	22,819	24,581
Social Security	3,176	8,890
Other Employee Benefits	70	97
Total Expenditures and Transfers	165,505	182,218
Receipts Over (Under) Expenditures and Transfers	34,851	10,483
Unencumbered Cash, Beginning	(19,456)	15,395
Unencumbered Cash, Ending	15,395	25,878

Unified School District No. 484
KDHE COVID Testing Grant Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Revenue from Federal Sources		
Federal Financial Assistance	$	86,459
Total Cash Receipts		86,459
Expenditures and Transfers		
Support Services - Students		
Non-Certified Salaries		41,299
Group Insurance		3,223
Social Security		3,019
Other Employee Benefits		27
Supplies and Materials		15,292
Miscellaneous Supplies		3,847
Property (Equipment & Furnishings)		6,523
Other		180
Total Expenditures and Transfers		73,410
Receipts Over (Under) Expenditures and Transfers		13,049
Unencumbered Cash, Beginning		
Unencumbered Cash, Ending		13,049

Unified School District No. 484
Title II Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

		Prior Year Actual	Current Year Actual
Cash Receipts			
Revenue from Federal Sources			
Federal Financial Assistance	$	33,767	27,829
Total Cash Receipts		33,767	27,829
Expenditures and Transfers			
Instruction			
Non-Certified Salaries		33,767	25,953
Group Insurance			1,874
Other Employee Benefits			2
Total Expenditures and Transfers		33,767	27,829
Receipts Over (Under) Expenditures and Transfers			
Unencumbered Cash, Beginning			
Unencumbered Cash, Ending			

Unified School District No. 484
Title IV-A Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Revenue from Federal Sources		
Federal Financial Assistance	$ 16,899	18,462
Total Cash Receipts	16,899	18,462
Expenditures and Transfers		
Support Services - Students		
Non-Certified Salaries	10,566	(1,795)
Other Purchased Services	6,000	16,837
General Teaching Supplies	600	(600)
Total Expenditures and Transfers	17,166	14,442
Receipts Over (Under) Expenditures and Transfers	(267)	4,020
Unencumbered Cash, Beginning	267	
Unencumbered Cash, Ending		4,020

Unified School District No. 484
Bond and Interest Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Cash Receipts				
Revenue from Local Sources				
Ad Valorem Taxes	$ 173,496	180,401	171,408	8,993
Delinquent Taxes	4,640	5,483	2,474	3,009
Watercraft Tax	26	26		26
Other Revenue From Local Sources	21,437		10,399	(10,399)
Total Revenue from Local Sources	199,599	185,910	184,281	1,629
Revenue from County Sources				
Motor Vehicle Tax	22,150	22,109	20,892	1,217
Recreational Vehicle Tax	527	635	516	119
Commercial Vehicle Tax	1,823	2,145	1,734	411
Total Revenue from County Sources	24,500	24,889	23,142	1,747
Revenue from State Sources				
General State Aid	139,061	19,731	128,710	(108,979)
Total Cash Receipts	363,160	230,530	336,133	(105,603)
Expenditures and Transfers				
Debt Service				
Redemption of Principal	245,000	275,000	253,330	21,670
Interest (Coupons)	71,048	24,225	45,895	(21,670)
Refinancing Costs		10,500	10,500	
Total Expenditures and Transfers	316,048	309,725	309,725	
Receipts Over (Under) Expenditures and Transfers	47,112	(79,195)		
Unencumbered Cash, Beginning	350,077	397,189		
Unencumbered Cash, Ending	397,189	317,994		

Unified School District No. 484
Fredonia, Kansas
Summary of Cash Receipts and Disbursements - Agency Funds
For the Year Ended June 30, 2022

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Student Organization Funds:				
High School:				
Apple Project	$ 17	-	-	17
Jacket Printing	69	-	69	-
Band	9,960	1,171	1,092	10,039
Bee Z Bakers	822	-	48	774
Class of '16	2,698	-	-	2,698
Class of '18	1,864	-	-	1,864
Class of '19	1,089	-	-	1,089
Class of '20	2,392	-	2,392	-
Class of '21	4,843	-	150	4,693
Class of '22	4,591	12,626	17,107	110
Class of '23	(320)	8,646	6,724	1,602
Prior Class Funds	3,665	-	-	3,665
Culinary Class	1,384	8,022	5,911	3,495
Drama	2,130	6,168	4,332	3,966
Horticulture	3,436	4,144	3,651	3,929
Softball	(571)	1,831	1,260	-
Baseball	(149)	960	811	-
Summer Fine Art	757	-	757	-
Cross Country	(262)	663	401	-
FBLA	9,210	-	9,210	-
FFA	11,221	32,796	26,648	17,369
FCCLA	7,498	19,896	24,464	2,930
Jr. High FCCLA	13,580	2,672	14,074	2,178
FHS Auto Tech	6,277	-	6,277	-
Foreign Language	1,999	-	-	1,999
Jacket Enterprise	262	6,277	-	6,539
Jr. High KSE	3,984	3,130	-	7,114
Jr. High Activities	12,134	5	236	11,903
Select Singers	3,612	10,081	11,817	1,876
Leadership	-	525	-	525
Leo Lions	2,876	1,107	682	3,301
National FCCLA	-	64,188	45,053	19,135
Renaissance	3,120	782	840	3,062
Peace	1,952	600	2,552	-
Rotary Interact	-	497	393	104
Spirit Squad	28,565	25,402	25,047	28,920
Scholars Bowl	964	189	240	913
Science Club	60	-	60	-
Skills USA	580	-	-	580
Special Olympics	2,954	101	771	2,284
TIC Counselors	1,941	500	2,441	-
Jr. High Cheer	1,735	1,159	1,562	1,332
Sting Relief	965	1,429	386	2,008
Student Council	5,141	4,267	3,296	6,112
Jr. High Stuco	2,888	718	559	3,047
Forensics	2,460	139	60	2,539
SADD	3,023	-	-	3,023
Youth Entepren	274	250	250	274
Clearing Fund	40	12,850	12,890	-
Lincoln/Paulen:				
Lifetouch	5,425	567	1,804	4,188
Student Activities	4,316	-	-	4,316
Other Agency Funds:				
Payroll Withholdings	305,089	2,856,225	2,832,574	328,740
Total Agency Funds	482,560	3,090,583	3,068,891	504,252

Unified School District No. 484
Fredonia, Kansas
Summary of Receipts, Expenditures and Unencumbered Cash - District Activity Funds
For the Year Ended June 30, 2022

Fund	Beginning Unencumbered Cash Balance	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Gate Receipts:						
High School:						
Athletics	$ 8,322	14,704	13,855	9,171		9,171
Jr. High Athletics	3,199	8,072	6,608	4,663		4,663
Football	10,112	9,948	8,559	11,501		11,501
Girls Golf	(68)	655	587	-		-
Volleyball	532	4,099	3,007	1,624		1,624
Boys Basketball	7,453	3,943	3,189	8,207		8,207
Girls Basketball	7,811	4,264	3,145	8,930		8,930
Wrestling	5,592	4,335	3,981	5,946		5,946
Track	4,072	3,325	1,932	5,465		5,465
Boys Golf	(47)	277	91	139		139
Concession	1,506	8,196	7,824	1,878		1,878
Pepsi Fund	5,876	3,642	4,461	5,057		5,057
Assembly	-	-	-	-		-
Activity Tickets	286	-	286	-		-
Subtotal Gate Receipts	54,646	65,460	57,525	62,581	-	62,581
Special Projects:						
High School:						
Flower	19	147	150	16		16
Learning Center	3,892	-	886	3,006		3,006
Yearbook	11,905	11,315	4,793	18,427		18,427
Sales Tax	2,926	7,542	10,438	30		30
Lincoln/Paulen:						
Book Fair	5,264	6,006	3,211	8,059		8,059
Les Box Tops	1,451	-	-	1,451		1,451
Donations	2,049	627	-	2,676		2,676
Family Math	2,137	-	-	2,137		2,137
Pepsi Machine	131	161	39	253		253
J Cooper Memorial	1,075	-	-	1,075		1,075
Counselor's Fund	3,351	150	85	3,416		3,416
Fair	542	-	-	542		542
Library	3,532	(566)	942	2,024		2,024
G & W Foods	49,051	8,374	40	57,385		57,385
Technology	11,640	-	-	11,640		11,640
Student Ear Bud	151	-	-	151		151
Yearbook	208	405	600	13		13
Clearing Account	68	2,656	2,656	68		68
Subtotal Special Projects	99,392	36,817	23,840	112,369	-	112,369
Total District Activity Funds	154,038	102,277	81,365	174,950	-	174,950

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

Board of Education
Unified School District No. 484
Fredonia, Kansas

We have audited, in accordance with auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and the *Kansas Municipal Audit and Accounting Guide*, the financial statements of Unified School District No. 484, Fredonia, Kansas, (the District) as of and for the year ended June 30, 2022, and have issued our report thereon dated March 24, 2023, which was qualified because the District prepares its financial statement to meet the requirements of the State of Kansas on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statement, we considered the District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

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

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

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statement is free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards.*

Purpose of this Report

This purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Rodney M. Burns, CPA, LLC
Rodney M. Burns, CPA, LLC
Certified Public Accountants

Chanute, Kansas
March 24, 2023

Rodney M. Burns
CPA

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

Board of Education
Unified School District No. 484
Fredonia, Kansas

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited the compliance of Unified School District No. 484, Fredonia, Kansas, (the District) with the types of compliance requirements described in the U.S. *Office of Management and Budget (OMB) Compliance Supplement* that could have a direct and material effect on each of the District's major federal programs for the year ended June 30, 2022. The District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

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

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the "Auditor's Responsibilities for the Audit of Compliance" section of our report.

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

Responsibilities of Management for Compliance

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

Auditor's Responsibilities for the Audit of Compliance

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

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

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

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

Report on Internal Control over Compliance

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

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

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

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

Rodney M. Burns, CPA, LLC
Rodney M. Burns, CPA, LLC
Certified Public Accountants

Chanute, Kansas
March 24, 2023

Unified School District No. 484
Fredonia, Kansas
Schedule of Findings and Questioned Costs
For the Fiscal Year Ended June 30, 2022

I. Summary of Independent Auditors' Results

Financial Statement:
The independent auditors' report expresses an adverse opinion on the financial statement of Unified School District No. 484 on the Generally Accepted Accounting Principles (GAAP) basis of accounting, but an unmodified opinion on the regulatory basis of accounting as prescribed by the State of Kansas.

Internal Control over Financial Reporting:

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

Federal Awards:
Internal control over major programs:

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

The independent auditors' report on compliance for the major federal award programs for Unified School District No. 484 expresses an unmodified opinion.

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?	_____	Yes	X	No

Identification of major programs:

U.S. Department of Agriculture
Child Nutrition Cluster:

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

U.S. Department of Education

Elementary Stabilization Fund - Elementary and Secondary School Emergency Relief Fund	CFDA #84.425D

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

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

II. Financial Statement Findings

None.

III. Federal Award Findings and Questioned Costs

None.

Unified School District No. 484
Fredonia, Kansas
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2022

Federal Grantor/Pass-through Grantor/Program Title	Pass-through Entity Identifying Number	Federal CFDA Number	Cash Receipts	Disbursements/ Expenditures	Provided to Subrecipients	
U.S. Department of Agriculture						
Passed through State Department of Education						
Child Nutrition Cluster:						
School Breakfast Program	DO484	10.553	$ 165,785	165,785	0	
National School Lunch Program	DO484	10.555	354,015	354,015	0	
Summer Food Service Program for Children	DO484	10.559	42,718	42,718	0	
Fresh Fruit and Vegetable Program	DO484	10.582	27,610	27,610	0	
	Total Child Nutrition Cluster		590,128	590,128	0	(1)
Pandemic EBT Administrative Costs - COVID-19	DO484	10.649	614	614	0	
Total U.S. Department of Agriculture			590,742	590,742	0	
U.S. Department of Education						
Title I Grant to Local Educational Agencies	DO484	84.010	192,701	182,217	0	
Career and Technical Education - Basic Grants to States	DO484	84.048	5,000	5,000	0	
Rural Education	DO484	84.358	22,600	22,600	0	
Improving Teacher Quality State Grants	DO484	84.367	27,829	27,829	0	
Student Support and Academic Enrichment Program	DO484	84.424	18,462	14,442	0	
Education Stabilization Fund - Elementary and Secondary School Emergency Relief Fund - COVID-19	DO484	84.425D	474,281	639,253	0	(1)
Passed through the Curators of the University of Missouri						
Supporting Effective Educator Development Program	00063283-33	84.423A	76,121	76,121	0	
Passed through Southeast Kansas Education Service Center						
Career and Technical Education - Basic Grants to States		84.048	7,558	7,558	0	
Total U.S. Department of Education			824,552	975,020	0	
U.S. Department of Health and Human Services						
Passed through Kansas Department of Education						
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC) - COVID-19	DO484	93.323	86,459	73,410	0	
Temporary Assistance for Needy Families	DO484	93.558	15,000	15,000	0	
Total U.S. Department of Health and Human Services			101,459	88,410	0	
Total Federal Awards			1,516,753	1,654,172	0	

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

Note to the Schedule of Expenditures of Federal Awards:

Note A: General

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) presents the activity of all federal financial assistance programs of Unified School District No. 484, Fredonia, Kansas (the District). The reporting entity is defined in Note 1 of the District's basic financial statement. Federal financial assistance received directly from federal agencies, as well as federal financial assistance passed through other government agencies are included on the Schedule.

Note B: Indirect Cost Rate

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

Note C: Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) is presented using the regulatory basis of accounting, which is described in Note 1 of the District's basic financial statement. This is the same basis of accounting used in the District's regulatory basis financial statement. The information in the Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the District, it is not intended to and does not present the financial position, changes in net assets, or cash flows of the District.