UNIFIED SCHOOL DISTRICT NO. 366
Yates Center, Kansas

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

For the Year Ended June 30, 2022

Unified School District No. 366
Yates Center, Kansas
Regulatory Basis Financial Statement
For the Fiscal Year Ended June 30, 2022

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Unified School District No. 366
Yates Center, 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. 366
Yates Center, 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. 366, Yates Center, 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. 366, Yates Center, Kansas, as of and for the year ended June 30, 2021 (not presented herein), and have issued our report thereon dated April 13, 2022, which contained an unmodified opinion on the basic financial statement. The 2021 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link https://admin.ks.gov/offices/accounts-reports/local-government/municipal-services. The 2021 actual column (2021 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget for the year June 30, 2022 (Schedule 2 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2021 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2021 basic financial statement. The 2021 comparative information was subjected to the auditing procedures applied in the audit of the 2021 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2021 basic financial statement or to the 2021 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2021 comparative information is fairly stated in all material respects in relation to the 2021 basic financial statement as a whole, on the basis of accounting described in Note 1.

Other Supplementary Information

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

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated February 23, 2023, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

Rodney M. Burns, CPA, LLC

Rodney M. Burns, CPA, LLC
Certified Public Accountants

Chanute, Kansas
February 23, 2023

Unified School District No. 366
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	$	4,069,304	4,069,304		14,920	14,920
Supplemental General	90,619	1,290,758	1,245,032	136,345	10,434	146,779
Special Purpose:						
Pre-School Aged At-Risk		56,632	56,632			
At Risk K-12		507,265	505,282	1,983	630	2,613
Virtual Education		26,475	26,475			
Capital Outlay	616,139	428,976	620,295	424,820	192,265	617,085
Driver Training	4,472	4,260	4,467	4,265	401	4,666
Food Service	30,878	561,909	573,828	18,959	25,990	44,949
Professional Development	2,762	100	2,862			
Parent Education Program						
Special Education	142,921	875,714	889,490	129,145		129,145
Career and Postsecondary Education		356,782	356,752	30		30
Gifts and Grants	1,949	39,592	39,150	2,391		2,391
KPERS Special Retirement Contribution		439,718	439,718			
Contingency Reserve	300,000	11,519		311,519		311,519
Elementary/Secondary School Emergency Relief	(340,562)	723,027	420,953	(38,488)	2,027	(36,461)
Energy Retro-Fit Lease Project	51,357	24	51,381			
REAP Grant		23,831	23,831		3,494	3,494
Title I		145,801	145,801			
KDHE COVID Testing Grant		89,233	104,172	(14,939)	1,942	(12,997)
Title II		19,625	19,625			
Educational Foundation	3,495	1,500	1,000	3,995		3,995
Gate Receipts	6,384	36,684	38,638	4,430		4,430
Special Projects	31,707	11,658	12,387	30,978		30,978
Trusts:						
Dillon Fullerton Scholarship	4,982	540	1,500	4,022		4,022
Glades Memorial	9,587	145	1,000	8,732		8,732
Gene Johnston Scholarship	13,601	3,582	1,000	16,183		16,183
Steele Memorial	5,989	89	750	5,328		5,328
Trendel Scholarship	5,116	75	500	4,691		4,691
Roberta Mardis Scholarship	393	4	397			
Total Primary Government (1)	981,789	9,724,822	9,652,222	1,054,389	252,103	1,306,492

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

Unified School District No. 366
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
Composition of Cash:						
Cash Items on Hand						128
Certificates of Deposit						64,540
Demand Deposits						920,340
Due from State of Kansas						168,663
Money Market Account						393,371
Petty Cash Advance						800
Less: Agency Funds						(241,352)
Adjustment for Rounding						2
Total Primary Government (1)						1,306,492

(1) Excluding Agency Funds

Note 1 Summary of Significant Accounting Policies

The financial statement and schedules of Unified School District No. 366, Yates Center, 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. 366, 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.

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 had no such amendments. However, the State of Kansas cut the budgets of the General Fund and the Supplemental General Fund to the legal maximum amounts of $4,023,512 and $1,237,980, 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
Elementary/Secondary School Emergency Relief Fund
Energy Retro-Fit Lease Project Fund
REAP Grant Fund
Title I Fund
KDHE COVID Testing Grant Fund
Title II Fund
Educational Foundation 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 $168,663 subsequent to June 30, 2022 and as required by K.S.A. 72-6417 and 72-6434, the receipt was recorded as an in-substance receipt in transit and included as a receipt for the year ended June 30, 2022. $142,464 of these receipts were for the General Fund and $26,199 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 $1,378,251 and the bank balance was $1,673,416. Of the bank balance, $551,842 was covered by federal depository insurance and the remaining $1,121,574 was collateralized with securities held by the pledging financial institutions' agents in the School's name.

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

Note 4 Long-term Debt

Changes in Long-Term Debt

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

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
Capital Lease Obligations									
Energy Retro-Fit	2.49%	5/11/2020	$ 1,322,215	7/05/2032	1,322,215		120,026	1,202,189	29,926
School Nurse Vehicle	4.721%	10/15/2021	28,240	10/15/2024	-	28,240	7,556	20,684	-
Total Contractual Indebtedness					1,322,215	28,240	127,582	1,222,873	29,926

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

	Lease Purchase Agreements	
Fiscal Year	Principal	Interest
2022-23	$ 107,748	28,628
2023-24	110,386	25,991
2024-25	113,092	23,285
2025-26	108,312	20,509
2026-27	110,803	18,018
2027-28/2031-32	593,433	50,670
2032-33	79,099	1,877
Total	1,222,873	168,978

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	$ 56,632
General Fund	At Risk K-12 Fund	K.S.A. 72-5167	294,596
General Fund	Capital Outlay Fund	K.S.A. 72-5167	24,413
General Fund	Virtual Education Fund	K.S.A. 72-5167	26,475
General Fund	Special Education Fund	K.S.A. 72-5167	610,000
General Fund	Career and Postsecondary Education Fund	K.S.A. 72-5167	303,546
General Fund	Contingency Reserve Fund	K.S.A. 72-5167	11,519
Supplemental General Fund	At Risk K-12 Fund	K.S.A. 72-5143	212,669
Supplemental General Fund	Food Service Fund	K.S.A. 72-5143	8,153
Supplemental General Fund	Special Education Fund	K.S.A. 72-5143	237,830

Note 7 Other Long-Term Obligations from Operations

Compensated Absences

The School District's policies regarding sick leave allow teachers to accumulate 12 days sick leave per year, to a maximum accumulation of 50 days. If a teacher is a member of the sick leave pool (see below), an additional 10 days may be earned. Upon resignation, retirement, or death, provided the employee has been with the District at least ten years, the employee is paid $30 per day for up to 50 days of accumulated, but unused, sick leave.

Employees are granted a maximum of four weeks vacation per year after ten years service. Policies prohibit payment for vacation time in lieu of time off and require the cancellation of accumulated sick pay on date of employment termination.

In addition to the above policy, the School District has formed a sick leave pool. Under this pool, employees may voluntarily contribute up to three days sick pay to this pool. This contribution is reduced from the employee's maximum sick leave accumulation. A maximum of 100 days may be available in the pool at any time. Only employees who contribute to the pool are eligible to use the sick days available in the pool and then only after their own sick leave accumulation has been depleted. Employees eligible to draw from the pool can draw a maximum of 50 days during one contract year.

Defined Benefit Pension Plan

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

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

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

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 $439,718 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 $4,484,603 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 funds had deficit unencumbered cash balances as of June 30, 2022, in the amounts indicated:

Elementary/Secondary School Emergency Relief Fund	$ 38,488
KDHE COVID Testing Grant Fund	14,939

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

Compliance with Kansas Budget Law

No violations.

Compliance with Kansas Depository Security Law

No violations.

Note 9 Subsequent Events

The District has evaluated subsequent events through February 23, 2023, the date which the financial statement was available to be issued.

SUPPLEMENTARY INFORMATION

Unified School District No. 366
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	$ 4,325,285	(301,773)	45,792	4,069,304	4,069,304	
Supplemental General	1,340,870	(102,890)	7,052	1,245,032	1,245,032	
Special Purpose:						
Pre-School Aged At-Risk	58,100			58,100	56,632	(1,468)
At Risk K-12	696,095			696,095	505,282	(190,813)
Virtual Education	30,000			30,000	26,475	(3,525)
Capital Outlay	1,008,821			1,008,821	620,295	(388,526)
Driver Training	14,550			14,550	4,467	(10,083)
Food Service	501,486		80,733	582,219	573,828	(8,391)
Professional Development	2,762		100	2,862	2,862	
Parent Education Program	8,800			8,800		(8,800)
Special Education	990,750		27,884	1,018,634	889,490	(129,144)
Career and Postsecondary Education	400,000			400,000	356,752	(43,248)
KPERS Special Retirement Contribution	489,007			489,007	439,718	(49,289)
Totals	9,866,526	(404,663)	161,561	9,623,424	8,790,137	(833,287)

Unified School District No. 366
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	$ 11,525	45,792		45,792
Revenue from State Sources				
General State Aid	3,581,478	3,464,295	3,412,761	51,534
Mineral Production Tax	733	1,113	750	363
Special Education Aid	579,572	558,104	610,000	(51,896)
Total Revenue from State Sources	4,161,783	4,023,512	4,023,511	1
Total Cash Receipts	4,173,308	4,069,304	4,023,511	45,793
Expenditures and Transfers				
Instruction				
Certified Salaries	1,270,516	998,897	1,030,030	(31,133)
Non-Certified Salaries	62,193	94,594	65,000	29,594
Group Insurance	192,690	176,364	185,000	(8,636)
Social Security	114,630	118,629	116,000	2,629
Other Employee Benefits	28,191	26,846	30,000	(3,154)
Purchased Professional and Technical Services	41,264	47,268	42,000	5,268
General Teaching Supplies	11,064	19,533	12,500	7,033
Textbooks	4,803	4,729	5,000	(271)
Miscellaneous Supplies	60,931	216		216
Property (Equipment & Furnishings)	438	2,048	1,000	1,048
Other	2,100	2,999	3,000	(1)
Total Instruction	1,788,820	1,492,123	1,489,530	2,593
Support Services - Students				
Certified Salaries	135,755	138,279	138,000	279
Group Insurance	38,956	38,262	40,000	(1,738)
Social Security	9,677	10,377	10,000	377
Other Employee Benefits	35,646	33,100	37,000	(3,900)
General Teaching Supplies	12,549	568	5,000	(4,432)
Property (Equipment & Furnishings)		170		170
Other	9,346	11,365	10,000	1,365
Total Support Services - Students	241,929	232,121	240,000	(7,879)
Support Services - Instr. Staff				
Certified Salaries	7,380	8,429	8,000	429
Non-Certified Salaries	17,860	33,197	18,500	14,697
Group Insurance	8,782	1,434	9,000	(7,566)
Social Security	1,676	1,809	1,850	(41)
Other Employee Benefits	621	605	750	(145)
Books and Periodicals	13,998	14,019	14,500	(481)
Total Support Services - Instr. Staff	50,317	59,493	52,600	6,893
General Administration				
Certified Salaries	66,926	105,715	68,000	37,715
Non-Certified Salaries	35,671	64,530	38,000	26,530
Group Insurance	67		2,000	(2,000)
Social Security	7,482	12,584	8,000	4,584
Other Employee Benefits	999	922	1,250	(328)
Purchased Professional and Technical Services	40,769	47,996	42,500	5,496
Legal Services	2,100	4,697		4,697
Communication Services	19,337	31,615	20,000	11,615
Other Miscellaneous Purchased Services			2,000	(2,000)
General Teaching Supplies	12,372	14,059	13,000	1,059
Property (Equipment & Furnishings)	6,318		7,000	(7,000)
Total General Administration	192,041	282,118	201,750	80,368

Unified School District No. 366
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)
School Administration				
Certified Salaries	$ 139,061	167,710	140,000	27,710
Non-Certified Salaries	72,496	85,665	74,000	11,665
Group Insurance	26,816	33,004	27,000	6,004
Social Security	15,822	19,195	16,500	2,695
Other Employee Benefits	1,408	1,252	1,500	(248)
Purchased Professional and Technical Services	13,543	11,274	14,000	(2,726)
General Teaching Supplies	4,854	3,722	5,000	(1,278)
Total School Administration	274,000	321,822	278,000	43,822
Support Services - Business				
Non-Certified Salaries	34,409	5,580	36,000	(30,420)
Group Insurance	16,342	16,006	17,000	(994)
Social Security	2,555	410	2,800	(2,390)
Other Employee Benefits	31	9	100	(91)
Total Support Services - Business	53,337	22,005	55,900	(33,895)
Operations and Maintenance				
Non-Certified Salaries	147,214			
Group Insurance	35,176			
Social Security	4,870			
Other Employee Benefits	10,239	4,400		4,400
Purchased Professional and Technical Services	20,174	22,716	21,000	1,716
Purchased Property Services			3,000	(3,000)
Water/Sewer Services (Non-Energy)	2,807	3,580		3,580
Repairs and Maintenance	4			
Rentals/Leases			1,000	(1,000)
Repair of Buildings	789	610		610
General Teaching Supplies	43,585	43,335	45,000	(1,665)
Electricity	8,235	56	10,000	(9,944)
Total Operations and Maintenance	273,093	74,697	80,000	(5,303)
Vehicle Operation Services				
Non-Certified Salaries	129,636	121,481	131,000	(9,519)
Group Insurance	34,105	43,175	35,000	8,175
Social Security	9,714	9,009	10,000	(991)
Other Employee Benefits	15,324	14,468	16,500	(2,032)
Property (Equipment & Furnishings)		1,139		1,139
Other	6,410	9,687	15,000	(5,313)
Total Vehicle Operation Services	195,189	198,959	207,500	(8,541)
Monitoring Services				
Non-Certified Salaries	39,932	45,205	41,000	4,205
Group Insurance	6,163	6,108	7,000	(892)
Social Security	3,058	3,462	3,500	(38)
Other Employee Benefits	2,038	2,010	2,500	(490)
Total Monitoring Services	51,191	56,785	54,000	2,785
Vehicle Servicing/Maintenance				
Other	3,502	2,000	4,000	(2,000)
Fund Transfers				
Pre-School Aged At-Risk	58,100	56,632	58,100	(1,468)
At Risk K-12	215,382	294,596	553,426	(258,830)
Capital Outlay	133,020	24,413		24,413
Virtual Education	2,333	26,475	30,000	(3,525)
Driver Training			6,679	(6,679)
Professional Development	430			
Parent Education Program	5,750		8,800	(8,800)
Special Education	579,572	610,000	610,000	
Career and Postsecondary Education		303,546	395,000	(91,454)
Contingency Reserve	55,609	11,519		11,519
Total Fund Transfers	1,050,196	1,327,181	1,662,005	(334,824)

Unified School District No. 366
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)
Budget Adjustments				
Legal Max Adjustment	$		(301,773)	301,773
Budget Credit Adjustment			45,792	(45,792)
Total Expenditures and Transfers	4,173,615	4,069,304	4,069,304	
Receipts Over (Under) Expenditures and Transfers	(307)			
Unencumbered Cash, Beginning	307			
Prior Year Encumbrances Cancelled				
Unencumbered Cash, Ending				

Unified School District No. 366
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	$ 665,315	692,039	637,499	54,540
Delinquent Taxes	13,005	17,873	6,106	11,767
Reimbursements	4,020	7,052		7,052
Total Revenue from Local Sources	682,340	716,964	643,605	73,359
Revenue from County Sources				
Motor Vehicle Tax	67,789	66,271	58,617	7,654
Recreational Vehicle Tax	838	1,074	741	333
Commercial Vehicle Tax	3,942	4,448	3,565	883
Total Revenue from County Sources	72,569	71,793	62,923	8,870
Revenue from State Sources				
Supplemental State Aid	538,795	502,001	440,833	61,168
Total Cash Receipts	1,293,704	1,290,758	1,147,361	143,397
Expenditures and Transfers				
Instruction				
Certified Salaries		38	249,970	(249,932)
Social Security		3		3
Technology Supplies	47,000	60,084	50,000	10,084
Miscellaneous Supplies	308	69,424	63,500	5,924
Total Instruction	47,308	129,549	363,470	(233,921)
General Administration				
Purchased Professional and Technical Services	5,569	9,062	7,500	1,562
Communication Services	14,895	31,433	10,000	21,433
Total General Administration	20,464	40,495	17,500	22,995
School Administration				
Purchased Professional and Technical Services	2,351	3,317	3,000	317
Operations and Maintenance				
Non-Certified Salaries		150,494	150,000	494
Group Insurance		46,202	36,000	10,202
Social Security		9,509	5,500	4,009
Other Employee Benefits		1,611	11,000	(9,389)
Water/Sewer Services (Non-Energy)	12,646	17,885	13,000	4,885
Repair of Buildings	59,466	84,756	125,901	(41,145)
General Teaching Supplies	2,693	3,595	3,000	595
Heating	22,476	28,745	25,000	3,745
Electricity	90,478	108,741	100,000	8,741
Total Operations and Maintenance	187,759	451,538	469,401	(17,863)
Vehicle Operation Services				
Purchased Professional and Technical Services	36	20		20
Insurance	70,393	77,463	50,000	27,463
Motor Fuel	30,748	55,738	32,000	23,738
Equipment			25,000	(25,000)
Other	31,913	28,260		28,260
Total Vehicle Operation Services	133,090	161,481	107,000	54,481
Fund Transfers				
At Risk K-12	199,026	212,669	142,669	70,000
Food Service	8,002	8,153		8,153
Special Education	329,917	237,830	237,830	
Career and Postsecondary Education	333,500			
Total Fund Transfers	870,445	458,652	380,499	78,153
Budget Adjustments				
Legal Max Adjustment			(102,890)	102,890
Budget Credit Adjustment			7,052	(7,052)
Total Expenditures and Transfers	1,261,417	1,245,032	1,245,032	

Unified School District No. 366
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)
Receipts Over (Under) Expenditures and Transfers	$ 32,287	45,726		
Unencumbered Cash, Beginning	58,332	90,619		
Prior Year Encumbrances Cancelled				
Unencumbered Cash, Ending	90,619	136,345		

Unified School District No. 366
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				
Operating Transfers				
Transfer from General Fund	$ 58,100	56,632	58,100	(1,468)
Total Cash Receipts	58,100	56,632	58,100	(1,468)
Expenditures and Transfers				
Instruction				
Certified Salaries	27,349	27,476	32,500	(5,024)
Full-Time Certified Salaries		2		2
Non-Certified Salaries	18,394	17,902	10,000	7,902
Group Insurance	2,470		6,000	(6,000)
Social Security	3,498	3,946	3,000	946
Other Employee Benefits	60	16	100	(84)
General Teaching Supplies	384	918	500	418
Total Instruction	52,155	50,260	52,100	(1,840)
Vehicle Operation Services				
Non-Certified Salaries	5,945	6,372	6,000	372
Total Expenditures and Transfers	58,100	56,632	58,100	(1,468)
Receipts Over (Under) Expenditures and Transfers				
Unencumbered Cash, Beginning				
Unencumbered Cash, Ending				

Unified School District No. 366
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	$ 215,382	294,596	553,426	(258,830)
Transfer from Supplemental General Fund	199,026	212,669	142,669	70,000
Total Cash Receipts	414,408	507,265	696,095	(188,830)
Expenditures and Transfers				
Instruction				
Certified Salaries	222,137	390,494	390,495	(1)
Non-Certified Salaries	117,422	68,246	160,000	(91,754)
Group Insurance	40,476	26,549	57,000	(30,451)
Social Security	7,976	6,155	15,000	(8,845)
Other Employee Benefits	2,622	2,480	5,000	(2,520)
Purchased Professional and Technical Services	3,650	27	5,000	(4,973)
General Teaching Supplies	16,062	5,682	25,000	(19,318)
Textbooks	3,013	4,348	20,000	(15,652)
Technology Supplies	973	305	3,000	(2,695)
Property (Equipment & Furnishings)		170	5,000	(4,830)
Other			5,000	(5,000)
Total Instruction	414,331	504,456	690,495	(186,039)
Vehicle Operation Services				
Non-Certified Salaries	71	767	5,000	(4,233)
Social Security	5	59	500	(441)
Other Employee Benefits	1			
Other			100	(100)
Total Vehicle Operation Services	77	826	5,600	(4,774)
Total Expenditures and Transfers	414,408	505,282	696,095	(190,813)
Receipts Over (Under) Expenditures and Transfers		1,983		
Unencumbered Cash, Beginning				
Prior Year Encumbrances Cancelled				
Unencumbered Cash, Ending		1,983		

Unified School District No. 366
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)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Operating Transfers				
Transfer from General Fund	$ 2,333	26,475	30,000	(3,525)
Total Cash Receipts	2,333	26,475	30,000	(3,525)
Expenditures and Transfers				
Instruction				
Non-Certified Salaries			7,500	(7,500)
Group Insurance			700	(700)
Social Security			700	(700)
Other Employee Benefits			100	(100)
Purchased Professional and Technical Services		23,475		23,475
General Teaching Supplies			15,000	(15,000)
Textbooks		3,000	500	2,500
Technology Supplies	2,333		5,000	(5,000)
Miscellaneous Supplies			500	(500)
Total Expenditures and Transfers	2,333	26,475	30,000	(3,525)
Receipts Over (Under) Expenditures and Transfers				
Unencumbered Cash, Beginning				
Unencumbered Cash, Ending				

Unified School District No. 366
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	$ 272,381	277,623	263,172	14,451
Delinquent Taxes	5,140	6,977	2,491	4,486
Interest on Investments	2,596	1,900	4,000	(2,100)
Other Revenue From Local Sources	15,203	10,604	20,000	(9,396)
Total Revenue from Local Sources	295,320	297,104	289,663	7,441
Revenue from County Sources				
Motor Vehicle Tax	29,835	28,913	25,786	3,127
Recreational Vehicle Tax	371	466	326	140
Commercial Vehicle Tax	1,791	1,834	1,569	265
Total Revenue from County Sources	31,997	31,213	27,681	3,532
Revenue from State Sources				
General State Aid	71,892	76,246	76,246	
Operating Transfers				
Transfer from General Fund	133,020	24,413		24,413
Total Cash Receipts	532,229	428,976	393,590	35,386
Expenditures and Transfers				
Instruction				
Property (Equipment & Furnishings)	7,650	7,847	145,000	(137,153)
General Administration				
Property (Equipment & Furnishings)			50,000	(50,000)
Operations and Maintenance				
Rentals/Leases		128,821		128,821
Repair of Buildings	155,570	170,291	250,000	(79,709)
Property (Equipment & Furnishings)		22,407	188,821	(166,414)
Total Operations and Maintenance	155,570	321,519	438,821	(117,302)
Vehicle Operation Services				
Property (Equipment & Furnishings)	26,754	99,790	100,000	(210)
Facilities Acquisition/Construction				
Building Repair and Remodeling	136,382	191,139		191,139
Other Facilities Acquisition/Construction			275,000	(275,000)
Total Facilities Acquisition/Construction	136,382	191,139	275,000	(83,861)
Total Expenditures and Transfers	326,356	620,295	1,008,821	(388,526)
Receipts Over (Under) Expenditures and Transfers	205,873	(191,319)		
Unencumbered Cash, Beginning	410,266	616,139		
Unencumbered Cash, Ending	616,139	424,820		

Unified School District No. 366
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)

	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	$ 1,420	1,820	1,000	820
Revenue from State Sources				
General State Aid	3,876	2,440	2,400	40
Operating Transfers				
Transfer from General Fund			6,679	(6,679)
Total Cash Receipts	5,296	4,260	10,079	(5,819)
Expenditures and Transfers				
Instruction				
Certified Salaries	7,478	3,648	10,000	(6,352)
Social Security	572	279	1,000	(721)
Other Employee Benefits	5	3	50	(47)
Other Miscellaneous Purchased Services	313	116		116
Textbooks	10	20	2,500	(2,480)
Total Instruction	8,378	4,066	13,550	(9,484)
Vehicle Operation/Maintenance				
Motor Fuel	372	401		401
Vehicle Operation Services				
Motor Fuel			1,000	(1,000)
Total Expenditures and Transfers	8,750	4,467	14,550	(10,083)
Receipts Over (Under) Expenditures and Transfers	(3,454)	(207)		
Unencumbered Cash, Beginning	7,926	4,472		
Unencumbered Cash, Ending	4,472	4,265		

Unified School District No. 366
Food Service Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Revenue from Local Sources				
Student Sales	$ 7,534	125		125
Adults and Non-Reimbursable Programs	6,819	9,038	8,405	633
Other Revenue From Local Sources	10,692	26,411	25,000	1,411
Total Revenue from Local Sources	25,045	35,574	33,405	2,169
Revenue from State Sources				
General State Aid	4,034	2,572	2,326	246
Revenue from Federal Sources				
Federal Financial Assistance	482,851	490,386	424,877	65,509
Other Federal Financial Assistance	44,926	25,224	10,000	15,224
Total Revenue from Federal Sources	527,777	515,610	434,877	80,733
Operating Transfers				
Transfer from Supplemental General Fund	8,002	8,153		8,153
Total Cash Receipts	564,858	561,909	470,608	91,301
Expenditures and Transfers				
Food Service Operations				
Non-Certified Salaries	144,532	170,126	165,000	5,126
Group Insurance	29,249	38,162	35,000	3,162
Social Security	6,110	12,365	7,500	4,865
Other Employee Benefits	7,912	3,395	9,000	(5,605)
Food and Milk	226,123	268,047	241,486	26,561
Miscellaneous Supplies	10,063	9,051	12,500	(3,449)
Property (Equipment & Furnishings)	107,005	19,086	12,500	6,586
Other	20,913	53,596	18,500	35,096
Total Food Service Operations	551,907	573,828	501,486	72,342
Budget Credit Adjustment			80,733	(80,733)
Total Expenditures and Transfers	551,907	573,828	582,219	(8,391)
Receipts Over (Under) Expenditures and Transfers	12,951	(11,919)		
Unencumbered Cash, Beginning	17,927	30,878		
Unencumbered Cash, Ending	30,878	18,959		

Unified School District No. 366
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	$	100		100
Revenue from State Sources				
General State Aid	1,349			
Operating Transfers				
Transfer from General Fund	430			
Total Cash Receipts	1,779	100		100
Expenditures and Transfers				
Support Services - Instr. Staff				
Certified Salaries	200			
Purchased Professional and Technical Services	992	2,271		2,271
Other Purchased Services	4,508	591	2,762	(2,171)
Total Support Services - Instr. Staff	5,700	2,862	2,762	100
Budget Credit Adjustment			100	(100)
Total Expenditures and Transfers	5,700	2,862	2,862	
Receipts Over (Under) Expenditures and Transfers	(3,921)	(2,762)		
Unencumbered Cash, Beginning	6,683	2,762		
Unencumbered Cash, Ending	2,762			

Unified School District No. 366
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)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Operating Transfers				
Transfer from General Fund	$ 5,750		8,800	(8,800)
Total Cash Receipts	5,750		8,800	(8,800)
Expenditures and Transfers				
Support Services - Students				
Purchased Professional and Technical Services	5,750		8,800	(8,800)
Total Expenditures and Transfers	5,750		8,800	(8,800)
Receipts Over (Under) Expenditures and Transfers				
Unencumbered Cash, Beginning				
Unencumbered Cash, Ending				

Unified School District No. 366
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				
Other Revenue From Local Sources	$ 4,068			
Revenue from Federal Sources				
Federal Financial Assistance	25,272	27,884		27,884
Operating Transfers				
Transfer from General Fund	579,572	610,000	610,000	
Transfer from Supplemental General Fund	329,917	237,830	237,830	
Total Operating Transfers	909,489	847,830	847,830	
Total Cash Receipts	938,829	875,714	847,830	27,884
Expenditures and Transfers				
Instruction				
LEA Payments to COOP's/Interlocals	302,892	299,855	350,000	(50,145)
LEA State Aid Flowthrough Payments to COOP's/Interlocals	536,719	499,616	550,000	(50,384)
Other Miscellaneous Purchased Services	25,271	27,884		27,884
Total Instruction	864,882	827,355	900,000	(72,645)
Vehicle Operation Services				
Non-Certified Salaries	27,406	31,663	50,000	(18,337)
Group Insurance	15,844	15,854	25,000	(9,146)
Social Security	2,052	2,379	5,000	(2,621)
Other Employee Benefits	1,025	1,009	750	259
Insurance	1,000	1,008	1,000	8
Other Miscellaneous Purchased Services	8,482	10,222	9,000	1,222
Total Vehicle Operation Services	55,809	62,135	90,750	(28,615)
Budget Credit Adjustment			27,884	(27,884)
Total Expenditures and Transfers	920,691	889,490	1,018,634	(129,144)
Receipts Over (Under) Expenditures and Transfers	18,138	(13,776)		
Unencumbered Cash, Beginning	124,783	142,921		
Unencumbered Cash, Ending	142,921	129,145		

Unified School District No. 366
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	$ 5,140	53,236	5,000	48,236
Operating Transfers				
Transfer from General Fund		303,546	395,000	(91,454)
Transfer from Supplemental General Fund	333,500			
Total Operating Transfers	333,500	303,546	395,000	(91,454)
Total Cash Receipts	338,640	356,782	400,000	(43,218)
Expenditures and Transfers				
Instruction				
Certified Salaries	235,148	248,307	265,500	(17,193)
Group Insurance	31,592	39,737	40,000	(263)
Social Security	17,009	18,282	19,000	(718)
Other Employee Benefits	154	46	500	(454)
Purchased Professional and Technical Services	16,351	16,338	10,000	6,338
Purchased Property Services			50,000	(50,000)
General Teaching Supplies	38,497	33,785	10,000	23,785
Property (Equipment & Furnishings)		257	5,000	(4,743)
Total Expenditures and Transfers	338,751	356,752	400,000	(43,248)
Prior Year Encumbrances Cancelled				
Receipts Over (Under) Expenditures and Transfers	(111)	30		
Unencumbered Cash, Beginning	111			
Unencumbered Cash, Ending		30		

Unified School District No. 366
Gifts and Grants Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Revenue from Local Sources		
Donations	$ 74,884	442
Revenue from State Sources		
Kansas CIF Pre-K Pilot Program	19,575	19,575
Revenue from Federal Sources		
TANF Funds	19,575	19,575
Total Cash Receipts	114,034	39,592
Expenditures and Transfers		
Instruction		
Certified Salaries	27,582	28,823
Group Insurance	11,651	8,171
Social Security		2,156
General Teaching Supplies	26,679	
Total Expenditures and Transfers	65,912	39,150
Receipts Over (Under) Expenditures and Transfers	48,122	442
Unencumbered Cash, Beginning	(46,231)	1,949
Prior Year Encumbrances Cancelled	58	
Unencumbered Cash, Ending	1,949	2,391

Unified School District No. 366
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	$ 415,468	439,718	489,007	(49,289)
Total Cash Receipts	415,468	439,718	489,007	(49,289)
Expenditures and Transfers				
Instruction				
Other Employee Benefits	276,207	287,533	325,097	(37,564)
Support Services - Students				
Other Employee Benefits	20,082	18,160	23,637	(5,477)
Support Services - Instr. Staff				
Other Employee Benefits	3,523	4,397	4,147	250
General Administration				
Other Employee Benefits	13,810	20,535	16,254	4,281
School Administration				
Other Employee Benefits	30,771	35,573	36,217	(644)
Support Services - Business				
Other Employee Benefits	4,431		5,215	(5,215)
Operations and Maintenance				
Other Employee Benefits	23,074	26,075	27,158	(1,083)
Vehicle Operation Services				
Other Employee Benefits	25,391	28,889	29,885	(996)
Food Service Operations				
Other Employee Benefits	18,179	18,556	21,397	(2,841)
Total Expenditures and Transfers	415,468	439,718	489,007	(49,289)
Receipts Over (Under) Expenditures and Transfers				
Unencumbered Cash, Beginning				
Unencumbered Cash, Ending				

Unified School District No. 366
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	$	55,609	11,519
Total Cash Receipts		55,609	11,519
Expenditures and Transfers			
Instruction			
Technology Supplies		55,609	
Total Expenditures and Transfers		55,609	
Receipts Over (Under) Expenditures and Transfers			11,519
Unencumbered Cash, Beginning		300,000	300,000
Unencumbered Cash, Ending		300,000	311,519

Unified School District No. 366
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	$ 79,035	723,027
Total Cash Receipts	79,035	723,027
Expenditures and Transfers		
Instruction		
Certified Salaries	20,027	200,782
Non-Certified Salaries	941	50,575
Group Insurance		10,034
Social Security	931	9,296
Purchased Professional and Technical Services	83,846	7,550
General Teaching Supplies	69,760	2,342
Textbooks	51,034	5,308
Technology Supplies	16,963	14,445
Miscellaneous Supplies		7,073
Property (Equipment & Furnishings)	47,774	24,357
Total Instruction	291,276	331,762
Support Services - Students		
Purchased Professional and Technical Services	8,800	
Support Services - Instr. Staff		
Purchased Professional and Technical Services	600	
General Administration		
Purchased Professional and Technical Services	1,350	
Operations and Maintenance		
Non-Certified Salaries	30,080	65,817
Group Insurance	9,244	
Social Security	1,442	3,440
Other Employee Benefits	16	
Purchased Professional and Technical Services	2,723	1,103
General Teaching Supplies	6,537	7,593
Property (Equipment & Furnishings)	41,340	3
Total Operations and Maintenance	91,382	77,956
Vehicle Operation Services		
Non-Certified Salaries	2,083	
Social Security	159	
Total Vehicle Operation Services	2,242	
Vehicle Servicing/Maintenance		
Other	611	4,687
Food Service Operations		
Miscellaneous Supplies	21,029	6,548
Total Expenditures and Transfers	417,290	420,953
Receipts Over (Under) Expenditures and Transfers	(338,255)	302,074
Unencumbered Cash, Beginning	(2,307)	(340,562)
Prior Year Encumbrances Cancelled		
Unencumbered Cash, Ending	(340,562)	(38,488)

Unified School District No. 366
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	$ 271,916	
Total Cash Receipts	271,916	
Expenditures and Transfers		
Instruction		
Purchased Professional and Technical Services	1,800	
General Teaching Supplies	35,556	
Technology Supplies	5,657	
Property (Equipment & Furnishings)	43,407	
Other	860	
Total Instruction	87,280	
Operations and Maintenance		
Repair of Buildings	17,743	
General Teaching Supplies	56,532	
Property (Equipment & Furnishings)	78,755	
Total Operations and Maintenance	153,030	
Vehicle Operation Services		
Motor Fuel	296	
Other	5,386	
Total Vehicle Operation Services	5,682	
Food Service Operations		
Miscellaneous Supplies	3,268	
Other	200	
Total Food Service Operations	3,468	
Total Expenditures and Transfers	249,460	
Receipts Over (Under) Expenditures and Transfers	22,456	
Unencumbered Cash, Beginning	(22,456)	
Unencumbered Cash, Ending		

Unified School District No. 366
Energy Retro-Fit Lease Project 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		
Interest on Investments	$ 855	24
Total Cash Receipts	855	24
Expenditures and Transfers		
Facilities Acquisition/Construction		
Building Repair and Remodeling	1,118,199	51,381
Total Expenditures and Transfers	1,118,199	51,381
Receipts Over (Under) Expenditures and Transfers	(1,117,344)	(51,357)
Unencumbered Cash, Beginning	1,168,701	51,357
Unencumbered Cash, Ending	51,357	

Unified School District No. 366
REAP Grant Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

		Prior Year Actual	Current Year Actual
Cash Receipts			
Revenue from Federal Sources			
Federal Financial Assistance	$	24,469	23,831
Total Cash Receipts		24,469	23,831
Expenditures and Transfers			
Instruction			
General Teaching Supplies		949	23,831
Property (Equipment & Furnishings)		23,520	
Total Expenditures and Transfers		24,469	23,831
Receipts Over (Under) Expenditures and Transfers			
Unencumbered Cash, Beginning			
Unencumbered Cash, Ending			

Unified School District No. 366
KDADS 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	$ 19,245	
Total Cash Receipts	19,245	
Expenditures and Transfers		
Instruction		
Certified Salaries	1,785	
Non-Certified Salaries	150	
Social Security	139	
Other Employee Benefits	4	
Total Instruction	2,078	
Support Services - Students		
Other Employee Benefits	1	
Support Services - Instr. Staff		
General Teaching Supplies	7,214	
General Administration		
Certified Salaries	250	
Social Security	23	
Total General Administration	273	
School Administration		
Certified Salaries	1,750	
Social Security	134	
Total School Administration	1,884	
Total Expenditures and Transfers	11,450	
Receipts Over (Under) Expenditures and Transfers	7,795	
Unencumbered Cash, Beginning	(8,094)	
Prior Year Encumbrances Cancelled	299	
Unencumbered Cash, Ending		

Unified School District No. 366
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	$ 146,460	145,801
Total Cash Receipts	146,460	145,801
Expenditures and Transfers		
Instruction		
Certified Salaries	114,072	120,269
Group Insurance	7,997	15,783
Social Security	7,915	8,555
Other Employee Benefits	95	32
Purchased Professional and Technical Services	1,776	
Other Miscellaneous Purchased Services	14,446	1,162
Total Instruction	146,301	145,801
General Administration		
Other Miscellaneous Purchased Services	159	
Total Expenditures and Transfers	146,460	145,801
Receipts Over (Under) Expenditures and Transfers		
Unencumbered Cash, Beginning		
Unencumbered Cash, Ending		

Unified School District No. 366
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	$	89,233
Total Cash Receipts		89,233
Expenditures and Transfers		
Support Services - Students		
Certified Salaries		12,135
Non-Certified Salaries		23,171
Group Insurance		6,569
Social Security		2,684
General Teaching Supplies		7,310
Technology Supplies		4,705
Property (Equipment & Furnishings)		39,451
Total Support Services - Students		96,025
Student Transportation		
Property (Equipment & Furnishings)		7,556
Vehicle Operation Services		
Motor Fuel		591
Total Expenditures and Transfers		104,172
Receipts Over (Under) Expenditures and Transfers		(14,939)
Unencumbered Cash, Beginning		
Unencumbered Cash, Ending		(14,939)

Unified School District No. 366
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	$	20,104	19,625
Total Cash Receipts		20,104	19,625
Expenditures and Transfers			
Instruction			
Purchased Professional and Technical Services		16,931	9,499
Other Purchased Services		108	1,124
Other Purchased Services		3,065	9,002
Total Expenditures and Transfers		20,104	19,625
Receipts Over (Under) Expenditures and Transfers			
Unencumbered Cash, Beginning			
Unencumbered Cash, Ending			

Unified School District No. 366
Educational Foundation 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			
Adults and Non-Reimbursable Programs	$	1,000	1,500
Total Cash Receipts		1,000	1,500
Expenditures and Transfers			
Instruction			
Scholarships		1,000	1,000
Total Expenditures and Transfers		1,000	1,000
Receipts Over (Under) Expenditures and Transfers			500
Unencumbered Cash, Beginning		3,495	3,495
Unencumbered Cash, Ending		3,495	3,995

Unified School District No. 366
Dillon Fullerton Scholarship 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		
Interest on Investments	$ 82	40
Donations		500
Total Cash Receipts	82	540
Expenditures and Transfers		
Instruction		
Scholarships	1,500	1,500
Total Expenditures and Transfers	1,500	1,500
Receipts Over (Under) Expenditures and Transfers	(1,418)	(960)
Unencumbered Cash, Beginning	6,400	4,982
Unencumbered Cash, Ending	4,982	4,022

Unified School District No. 366
Glades Memorial 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		
Interest on Investments	$ 208	145
Total Cash Receipts	208	145
Expenditures and Transfers		
Instruction		
Scholarships	1,000	1,000
Total Expenditures and Transfers	1,000	1,000
Receipts Over (Under) Expenditures and Transfers	(792)	(855)
Unencumbered Cash, Beginning	10,379	9,587
Unencumbered Cash, Ending	9,587	8,732

Unified School District No. 366
Gene Johnston Scholarship 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		
Interest on Investments	$ 206	122
Donations		3,460
Total Cash Receipts	206	3,582
Expenditures and Transfers		
Instruction		
Scholarships	1,000	1,000
Total Expenditures and Transfers	1,000	1,000
Receipts Over (Under) Expenditures and Transfers	(794)	2,582
Unencumbered Cash, Beginning	14,395	13,601
Prior Year Encumbrances Cancelled		
Unencumbered Cash, Ending	13,601	16,183

Unified School District No. 366
Steele Memorial 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		
Interest on Investments	$ 132	89
Total Cash Receipts	132	89
Expenditures and Transfers		
Instruction		
Scholarships	750	750
Total Expenditures and Transfers	750	750
Receipts Over (Under) Expenditures and Transfers	(618)	(661)
Unencumbered Cash, Beginning	6,607	5,989
Unencumbered Cash, Ending	5,989	5,328

Unified School District No. 366
Trendel Scholarship 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		
Interest on Investments	$ 109	75
Total Cash Receipts	109	75
Expenditures and Transfers		
Instruction		
Scholarships	500	500
Total Expenditures and Transfers	500	500
Receipts Over (Under) Expenditures and Transfers	(391)	(425)
Unencumbered Cash, Beginning	5,507	5,116
Unencumbered Cash, Ending	5,116	4,691

Unified School District No. 366
Roberta Mardis Scholarship 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		
Interest on Investments	$ 7	4
Total Cash Receipts	7	4
Expenditures and Transfers		
Instruction		
Scholarships		397
Total Expenditures and Transfers		397
Receipts Over (Under) Expenditures and Transfers	7	(393)
Unencumbered Cash, Beginning	386	393
Unencumbered Cash, Ending	393	

Unified School District No. 366
Yates Center, Kansas
Agency Funds
Schedule of Receipts and Disbursements
Regulatory Basis
For the Year Ended June 30, 2022

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Student Organization Funds:				
Elementary:				
Accelerated Reader Prizes	$ 57	-	-	57
Birthday (Food)	-	1,302	1,302	-
Book Clubs	-	97	-	97
Cheerleaders	947	1,281	1,052	1,176
KAYS	356	373	400	329
Library	1,303	-	-	1,303
Music	438	-	-	438
Principal Fund	0	0	0	0
Student Council	729	-	389	340
Vending Machines	843	1,563	1,233	1,173
Youth Friends	1,931	200	-	2,131
High School:				
Art Club	162	1,059	-	1,221
Band Club	463	-	-	463
Baseball	-	1,558	1,558	-
Booster Club	227	-	-	227
Boys' Basketball	10	-	-	10
Cheerleaders	929	4,837	5,032	734
Class of '08	8	-	-	8
Class of '09	193	-	-	193
Class of '10	461	-	-	461
Class of '12	20	-	-	20
Class of '14	297	-	-	297
Class of '15	526	-	-	526
Class of '16	31	-	-	31
Class of '17	41	-	-	41
Class of '18	363	-	-	363
Class of '19	361	-	-	361
Class of '22	10,939	2,906	13,845	-
Class of '23	1,556	16,778	11,113	7,221
Class of '24	685	6,087	1,600	5,172
Class of '25	-	3,250	1,359	1,891
Crafts	1,616	-	-	1,616
Drama Club	3,137	831	1,021	2,947
Dramatics	1,480	-	-	1,480
FBLA	185	-	-	185
FCCLA	839	-	137	702
FFA	14,186	32,582	39,718	7,050
Foreign Language	247	-	-	247
Girls' Basketball	493	-	-	493
Girls' Volleyball	276	-	-	276
Journalism	3,356	5,641	8,591	406
KAYS	1,257	6,113	4,360	3,010
Library Fund	658	-	-	658
National Honor Society	268	647	343	572
Nurse Fund	84	-	-	84
Student Council	2,127	1,549	2,592	1,084
Thespians	142	-	-	142
Vocal Club	1,344	-	13	1,331
Y-Club	69	-	-	69
Youth Coalition/S.A.D.D.	1,751	822	394	2,179
Other Agency Funds:				
Payroll Clearing	194,973	1,872,963	1,878,096	189,840
Retiree Health Insurance	5,467	45,521	50,291	697
	257,831	2,007,960	2,024,439	241,352

Unified School District No. 366
Yates Center, Kansas
District Activity Funds
Schedule of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
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:						
Elementary:						
Athletics	$ 763	7,296	6,984	1,075		1,075
Miscellaneous	26	-	-	26		26
Jump Rope for Heart	85	-	-	85		85
Move to Give	3,778	3,170	5,882	1,066		1,066
High School:						
Athletics	1,716	26,218	25,772	2,162		2,162
Golf Club	16	-	-	16		16
Subtotal Gate Receipts	6,384	36,684	38,638	4,430	-	4,430
Special Projects:						
Elementary:						
Billye Freeman Memorial	596	-	-	596		596
Sales Tax	-	917	917	-		-
Student Activities	1,322	1,348	748	1,922		1,922
Yearbook	608	2,418	2,952	74		74
High School:						
Crandall Memorial	6,319	37	300	6,056		6,056
Gown Replacement	45	-	-	45		45
Incentive Fund	115	291	-	406		406
Knapp Scholarship	15,993	297	300	15,990		15,990
Principal's Fund	1,542	783	1,541	784		784
Sales Tax	66	4,781	4,729	118		118
Saulsberry Memorial	3,902	36	400	3,538		3,538
Scholarships	1,199	750	500	1,449		1,449
Subtotal Special Projects	31,707	11,658	12,387	30,978	-	30,978
Total District Activity Funds	38,091	48,342	51,025	35,408	-	35,408

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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. 366
Yates Center, 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. 366, Yates Center, Kansas, (the District) as of and for the year ended June 30, 2022, and have issued our report thereon dated February 23, 2023, which was qualified because the District prepares its financial statement to meet the requirements of the State of Kansas on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

Report on Internal Control Over Financial Reporting

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

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

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

Report on Compliance and Other Matters

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

Purpose of this Report

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

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

Chanute, Kansas
February 23, 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. 366
Yates Center, 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. 366, Yates Center, Kansas, (the District) with the types of compliance requirements described in the U.S. *Office of Management and Budget (OMB) Compliance Supplement* that could have a direct and material effect on each of the District's major federal programs for the year ended June 30, 2022. The District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

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

Basis for Opinion on Each Major Federal Program

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

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

Responsibilities of Management for Compliance

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

Auditor's Responsibilities for the Audit of Compliance

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

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

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

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

Report on Internal Control over Compliance

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

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

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

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

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

Chanute, Kansas
February 23, 2023

Unified School District No. 366
Yates Center, 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. 366 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. 366 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

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.

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Unified School District No. 366
Yates Center, 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	DO366	10.553 $	114,982	114,982	0
National School Lunch Program	DO366	10.555	257,758	257,758	0
Summer Food Service Program for Children	DO366	10.559	129,505	129,505	0
Fresh Fruit and Vegetable Program	DO366	10.582	13,365	13,365	0
	Total Child Nutrition Cluster		515,610	515,610	0 (1)
Child and Adult Care Food Program - COVID-19	DO366	10.558	289	289	0
Pandemic EBT Administrative Costs - COVID-19	DO366	10.649	614	614	0
Total U.S. Department of Agriculture			516,513	516,513	0
U.S. Department of Education					
Title I Grant to Local Educational Agencies	DO366	84.010	129,574	129,574	0
Improving Teacher Quality State Grants	DO366	84.367	19,625	19,625	0
Student Support and Academic Enrichment Program	DO366	84.424	16,227	16,227	0
Education Stabilization Fund - Elementary and Secondary School Emergency Relief Fund - COVID-19	DO366	84.425D	750,911	448,837	0
Passed through Southeast Kansas Education Service Center					
Career and Technical Education - Basic Grants to States		84.048	6,430	6,430	0
Rural Education (Direct)		84.358	23,831	23,831	0
Total U.S. Department of Education			946,598	644,524	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	DO366	93.323	89,232	104,172	0
Temporary Assistance for Needy Families	DO366	93.558	19,575	19,575	0
Total U.S. Department of Health and Human Services			108,807	123,747	0
Total Federal Awards			1,571,918	1,284,784	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. 366, Humboldt, 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.