UNIFIED SCHOOL DISTRICT NO. 258
Humboldt, Kansas

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

For the Year Ended June 30, 2023

Unified School District No. 258
Humboldt, Kansas
Regulatory Basis Financial Statement
For the Fiscal Year Ended June 30, 2023

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Unified School District No. 258
Humboldt, Kansas
Regulatory Basis Financial Statement
For the Fiscal Year Ended June 30, 2023

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INDEPENDENT AUDITORS' REPORT

Board of Education
Unified School District No. 258
Humboldt, 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. 258, Humboldt, Kansas, as of and for the year ended June 30, 2023, and the related notes to the financial statement.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

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

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the District, as of June 30, 2023, and the aggregate receipts and expenditures for 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. 258, Humboldt, Kansas, as of and for the year ended June 30, 2022 (not presented herein), and have issued our report thereon dated February 16, 2023, which contained an unmodified opinion on the basic financial statement. The 2022 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 2022 actual column (2022 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget for the year June 30, 2023 (Schedule 2 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2022 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2022 basic financial statement. The 2022 comparative information was subjected to the auditing procedures applied in the audit of the 2022 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2022 basic financial statement or to the 2022 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2022 comparative information is fairly stated in all material respects in relation to the 2022 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 16, 2024, 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 16, 2024

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Unified School District No. 258
Summary Statement of Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis
For the Year Ended June 30, 2023

		Beginning Unencumbered Cash Balance	Beginning Balance Adjustment	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Governmental Type Funds:								
General		$ 25		7,816,996	7,817,020	1	354,596	354,597
Supplemental General		35,563		1,995,806	1,987,682	43,687	158,891	202,578
Special Purpose:								
Pre-School Aged At-Risk		115,686		49,000	43,371	121,315	291	121,606
At Risk K-12		282,756		968,247	968,246	282,757	10,299	293,056
Bilingual Education		2,711		400		3,111		3,111
Virtual Education		320,773		720,000	802,230	238,543	2,852	241,395
Capital Outlay	(2)	2,867,349	59,196	1,633,180	338,396	4,221,329		4,221,329
Driver Training		10,729		8,948	6,782	12,895		12,895
Food Service		88,698		492,124	491,239	89,583	403	89,986
Professional Development		106,026		3,507	36,050	73,483	2,822	76,305
Special Education		9,652		1,660,415	1,416,547	253,520		253,520
Career and Postsecondary Education		191,050		543,981	461,520	273,511	13,096	286,607
KPERS Special Retirement Contribution				716,276	716,276			
Contingency Reserve		500,000		200,000		700,000		700,000
Textbook and Student Material Revolving		115,069		20,330		135,399		135,399
Recreation Commission		78,488		164,435	238,326	4,597		4,597
Elementary/Secondary School Emergency Relief		(23,471)		380,188	365,180	(8,463)		(8,463)
REAP Grant				24,376	24,376		3,585	3,585
Special Mini-Grants		519,664		145,617	27,916	637,365		637,365
Title I		(45,122)		166,647	115,239	6,286		6,286
Improving Teacher Quality		(2,373)		13,540	18,757	(7,590)	6,117	(1,473)
KDHE COVID Testing Grant		(15,618)		181,521	288,410	(122,507)	22,169	(100,338)
Masonic Literacy Grant		1,217			1,208	9		9
Mental Health Grant		82		5,000		5,082		5,082
SEK Mental Health Grant		5,000				5,000		5,000
Title IV-A		(2,013)		31,172	29,159			
Health Care Grant		1,986				1,986		1,986
School Nurse Grant		(2,618)		17,500		14,882		14,882
Families and Schools Together Grant		13,252				13,252		13,252
Gate Receipts		4,708		49,477	50,295	3,890		3,890
Special Projects		13,715		23,382	14,833	22,264		22,264
Bond and Interest:								
Bond and Interest		1,582,231		645,867	422,547	1,805,551		1,805,551
Capital Projects:								
School Building Remodeling Project				18,069,533	5,501,286	12,568,247	4,359,998	16,928,245
Total Primary Government	(1)	6,775,215	59,196	36,747,465	22,182,891	21,398,985	4,935,119	26,334,104

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

Unified School District No. 258
Summary Statement of Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis
For the Year Ended June 30, 2023

	Beginning Unencumbered Cash Balance	Beginning Balance Adjustment	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Composition of Cash:							
Cash and Cash Items on Hand							912
Certificates of Deposit							1,120,869
Construction Trust Account							16,928,245
Demand Deposits							8,659,516
Petty Cash Advance							825
Less: Agency Funds							(376,264)
Adjustment for Rounding							1
Total Primary Government (1)							26,334,104

(1) Excluding Agency Funds
(2) Beg Bal Adjust - Prior Year Encumbrances Cancelled

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

Note 1 Summary of Significant Accounting Policies

The financial statement and schedules of Unified School District No. 258, Humboldt, 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. 258, 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, 2023:

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

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

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

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

Trust 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, 2023.

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, 2023, the District amended the budget of the following funds, in the amounts indicated:

Fund		Original Budget	Amended Budget
General Fund	$	7,359,334	7,884,083
At Risk (K-12) Fund		976,511	1,076,511

Subsequent to adopting this amendment, the State of Kansas cut the budget of the General Fund to the legal maximum amount of $7,753,551. The legal maximum budget amount is 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:

Contingency Reserve Fund
Textbook and Student Material Revolving Fund
Elementary/Secondary School Emergency Relief Fund
Technology Literacy Challenge Grant Fund
REAP Grant Fund
Special Mini-Grants Fund
Title I Fund
Improving Teacher Quality Fund
KDHE COVID Testing Grant Fund
Masonic Literacy Grant Fund
Mental Health Grant Fund
SEK Mental Health Grant Fund
Title IV-A Fund
Health Care Grant Fund
School Nurse Grant Fund
Families and Schools Together Grant 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 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.

At June 30, 2023, the District has a total of $16,928,245 being held in a trust account with Security Bank of Kansas City. These funds are being used in connection with a capital project in the District (see note 8 below). The Trustee has invested these funds in U.S. Treasury Notes and Bonds and various other direct U.S. Government obligations. As of June 30, 2023, the fair market value of these investments is $17,074,469.

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, 2023 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, 2023, the carrying amount of the District's deposits was $9,780,385 and the bank balance was $10,361,989. Of the bank balance, $609,871 was covered by federal depository insurance and the remaining $9,752,118 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 3 Long-term Debt

On August 10, 2022, the District issued $17,450,000 in General Obligation Bonds, with an interest rate varying from 4.00-5.00%. The proceeds of these bonds are being used for several projects in the District (see Note 8 below). These bonds will be retired through an annual tax levy, with payments commencing in March, 2023 and continuing through September, 2047.

Changes in Long-Term Debt

Changes in long-term debt for the year ending June 30, 2023 were as follows:

Issue	Interest Rate	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
General Obligation Bonds:									
Building Remodeling and Improvement G.O. Bonds	4.0-5.0%	8/10/2022	$ 17,450,000	9/01/2047	-	17,450,000		17,450,000	422,547
Capital Lease Obligations									
HVAC System	1.58%	5/15/2021	600,000	4/01/2026	207,018		207,018	-	4,179
Total Contractual Indebtedness					207,018	17,450,000	207,018	17,450,000	426,726

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

	General Obligation Bonds	
	Principal	Interest
2023-24	$ 325,000	748,675
2024-25	390,000	730,800
2025-26	410,000	710,800
2026-27	430,000	689,800
2027-28	455,000	667,675
2028-29/2032-33	2,630,000	2,965,750
2033-34/2037-38	3,345,000	2,253,050
2038-39/2042-43	4,220,000	1,485,600
2043-44/2047-48	5,245,000	543,100
Total	17,450,000	10,795,250

Note 4 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 5 Interfund Transfers

From	To	Regulatory Authority	Amount
General Fund	Pre-School Aged At-Risk Fund	K.S.A. 72-5167	$ 49,000
General Fund	At Risk K-12 Fund	K.S.A. 72-5167	752,584
General Fund	Capital Outlay Fund	K.S.A. 72-5167	798,852
General Fund	Virtual Education Fund	K.S.A. 72-5167	500,000
General Fund	Food Service Fund	K.S.A. 72-5167	55,654
General Fund	Special Education Fund	K.S.A. 72-5167	1,254,281
General Fund	Career and Postsecondary Education Fund	K.S.A. 72-5167	80,000
General Fund	Contingency Reserve Fund	K.S.A. 72-5167	200,000
Supplemental General Fund	Bilingual Education Fund	K.S.A. 72-5143	400
Supplemental General Fund	At Risk K-12 Fund	K.S.A. 72-5143	215,663
Supplemental General Fund	Virtual Education Fund	K.S.A. 72-5143	220,000
Supplemental General Fund	Food Service Fund	K.S.A. 72-5143	35,000
Supplemental General Fund	Special Education Fund	K.S.A. 72-5143	406,134
Supplemental General Fund	Career and Postsecondary Education Fund	K.S.A. 72-5143	425,000

Note 6 Other Long-Term Obligations from Operations

Compensated Absences

The School District's policies regarding sick leave and vacation pay permit employees to accumulate 15 days of sick leave per year up to a maximum of 90 days and permit non-teaching personnel to accumulate 15 days of sick leave per year to a maximum of 90 days. Policies prohibit payment for vacation time in lieu of time off and require the cancellation of unused vacation at the time of employment termination.

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 a 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 13.88% and 13.11%, respectively, for the fiscal year ended June 30, 2023.

Senate Substitute for House Bill 2052 authorized the delay of $64.1 million in fiscal year 2017 contributions. These contributions were set up as a long-term receivable. Payment is scheduled to be made in a series of twenty annual payments of $6.4 million 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 2023 and 2023. Fiscal Year 2023 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 2023 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 2023 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 2023, $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 $716,276 from the State of Kansas for the year ended June 30, 2023.

Net Pension Liability. At June 30, 2023, the District's proportionate share of the collective net pension liability reported by KPERS was $6,661,023. 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 7 Stewardship, Compliance, and Accountability

Compliance with Kansas Cash Basis Law

The following funds had deficit unencumbered cash balances as of June 30, 2023, in the amounts indicated:

Elementary/Secondary School Emergency Relief Fund	$ 8,463
Improving Teacher Quality Fund	7,590
KDHE COVID Testing Grant Fund	122,507

In each of these funds, this deficit balance was caused by expenditures made in anticipation of federal funding reimbursements to be received in the 2023-24 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 8 Capital Project

On May 24, 2022, the voters in the District approved the issuance of general obligation bonds in an amount not to exceed $17,450,000, to pay the costs of several projects in the District, including new classrooms, a new Field House and remodeling of existing buildings. These bonds were issued on August 10, 2022. The proceeds of the bond issue were placed in a trust with Security Bank of Kansas City, who invested the proceeds in U.S. Treasury Bills and other various U.S. government obligations on behalf of the District.

The authorized amount for this project is $18,611,699. As of June 30, 2023, the District has expended and encumbered a total of $5,501,286 in connection with this project.

Note 9 Subsequent Events

The District has evaluated subsequent events through February 16, 2024, the date which the financial statement was available to be issued.

SUPPLEMENTARY INFORMATION

Unified School District No. 258
Summary of Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2023

	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	$ 7,884,083	(130,532)	63,469	7,817,020	7,817,020	
Supplemental General	1,987,682			1,987,682	1,987,682	
Special Purpose:						
Pre-School Aged At-Risk	115,686			115,686	43,371	(72,315)
At Risk K-12	1,076,511			1,076,511	968,246	(108,265)
Bilingual Education	3,109			3,109		(3,109)
Virtual Education	834,500			834,500	802,230	(32,270)
Capital Outlay	3,652,312			3,652,312	338,396	(3,313,916)
Driver Training	19,144			19,144	6,782	(12,362)
Food Service	535,000		36,984	571,984	491,239	(80,745)
Professional Development	76,000			76,000	36,050	(39,950)
Special Education	1,932,339			1,932,339	1,416,547	(515,792)
Career and Postsecondary Education	460,500		38,981	499,481	461,520	(37,961)
KPERS Special Retirement Contribution	781,265			781,265	716,276	(64,989)
Recreation Commission	238,326			238,326	238,326	
Bond and Interest:						
Bond and Interest	422,647			422,647	422,547	(100)
Totals	20,019,104	(130,532)	139,434	20,028,006	15,746,232	(4,281,774)

Unified School District No. 258
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Cash Receipts				
Revenue from Local Sources				
Reimbursements	$ 49,232	63,469		63,469
Revenue from State Sources				
General State Aid	5,864,145	6,817,476	6,747,356	70,120
Mineral Production Tax	537	579	500	79
Special Education Aid	902,656	935,472	1,005,670	(70,198)
Total Revenue from State Sources	6,767,338	7,753,527	7,753,526	1
Total Cash Receipts	6,816,570	7,816,996	7,753,526	63,470
Expenditures and Transfers				
Instruction				
Certified Salaries	1,641,462	1,673,605	1,875,000	(201,395)
Group Insurance	198,728	209,895	265,000	(55,105)
Social Security	132,564	146,644	145,000	1,644
Other Employee Benefits	8,171	6,068	10,000	(3,932)
Purchased Professional and Technical Services			20,000	(20,000)
Instructional Services	15,443	1,700		1,700
General Teaching Supplies	59,649	64,516	65,000	(484)
Miscellaneous Supplies	21,795	32,403	30,000	2,403
Property (Equipment & Furnishings)			470,334	(470,334)
Total Instruction	2,077,812	2,134,831	2,880,334	(745,503)
Support Services - Students				
Certified Salaries	7,258	5,559	51,000	(45,441)
Group Insurance	2,310	5,968	2,500	3,468
Social Security	474	467	1,000	(533)
Total Support Services - Students	10,042	11,994	54,500	(42,506)
Support Services - Instr. Staff				
Non-Certified Salaries	34,767	46,637	38,000	8,637
Group Insurance	8,534	7,764	10,000	(2,236)
Social Security	1,881	3,074	2,200	874
Other	2,514	851	3,500	(2,649)
Total Support Services - Instr. Staff	47,696	58,326	53,700	4,626
General Administration				
Certified Salaries	94,718	99,450	100,000	(550)
Non-Certified Salaries	62,924	69,791	70,000	(209)
Group Insurance	19,343	19,124	20,000	(876)
Social Security	11,743	11,985	13,000	(1,015)
Other Employee Benefits	22,143	34,645	23,000	11,645
Purchased Professional and Technical Services	18,586	17,619	19,000	(1,381)
Other Purchased Services	10,723	13,211		13,211
Insurance	41,435	158,591	65,000	93,591
Communication Services	6,861	7,749	7,000	749
Other Miscellaneous Purchased Services			10,000	(10,000)
General Teaching Supplies	12,994	5,549	10,000	(4,451)
Miscellaneous Supplies	359			
Other	21,570	29,541	20,000	9,541
Total General Administration	323,399	467,255	357,000	110,255
School Administration				
Certified Salaries	228,409	273,526	300,000	(26,474)
Non-Certified Salaries	114,050	107,860	130,000	(22,140)
Group Insurance	54,661	54,673	80,000	(25,327)
Social Security	24,662	26,962	30,000	(3,038)
Purchased Property Services	363,612		316,769	(316,769)
Other Purchased Services	1,926	2,161		2,161

Unified School District No. 258
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Communication Services	$ 5,572	6,230	6,000	230
Other Miscellaneous Purchased Services			2,000	(2,000)
General Teaching Supplies	11,001	7,226	11,000	(3,774)
Other	2,045	3,753	2,000	1,753
Total School Administration	805,938	482,391	877,769	(395,378)
Support Services - Business				
Non-Certified Salaries	2,030	4,120	4,000	120
Social Security	155	315	200	115
General Teaching Supplies	2,238	2,048	2,000	48
Total Support Services - Business	4,423	6,483	6,200	283
Operations and Maintenance				
Non-Certified Salaries	268,848	207,481	280,000	(72,519)
Group Insurance	52,634	42,900	60,000	(17,100)
Social Security	19,886	18,403	22,000	(3,597)
Other Employee Benefits		124		124
Purchased Property Services	23,741	66,671		66,671
Water/Sewer Services (Non-Energy)	18,711	22,531	20,000	2,531
Repair of Buildings	64,672	82,807	65,000	17,807
Other Purchased Property Services			23,000	(23,000)
General Teaching Supplies	19,494	20,358	20,000	358
Heating	29,513	31,552	40,000	(8,448)
Electricity	192,199	223,132	230,000	(6,868)
Total Operations and Maintenance	689,698	715,959	760,000	(44,041)
Vehicle Operation Services				
Non-Certified Salaries	51,894	75,563	80,000	(4,437)
Group Insurance	114	2,043	400	1,643
Social Security	3,891	5,679	5,000	679
Other Employee Benefits	2,425	1,800	4,000	(2,200)
Purchased Property Services	4,075	4,859		4,859
Repairs and Maintenance	12,199	8,060		8,060
Motor Fuel	25,908	37,761	40,000	(2,239)
Vehicles (Including school buses)		74,342		74,342
Other	9,907	39,303	25,000	14,303
Total Vehicle Operation Services	110,413	249,410	154,400	95,010
Fund Transfers				
Pre-School Aged At-Risk	43,323	49,000		49,000
At Risk K-12	527,543	752,584	752,584	
Capital Outlay	493,803	798,852		798,852
Virtual Education	320,377	500,000	513,727	(13,727)
Food Service	7,812	55,654	10,000	45,654
Professional Development	55,000			
Special Education	902,656	1,254,281	1,347,686	(93,405)
Career and Postsecondary Education	342,344	80,000	116,183	(36,183)
Contingency Reserve	14,885	200,000		200,000
Nurse Grant	39,396			
Total Fund Transfers	2,747,139	3,690,371	2,740,180	950,191
Budget Adjustments				
Legal Max Adjustment			(130,532)	130,532
Budget Credit Adjustment			63,469	(63,469)
Total Expenditures and Transfers	6,816,560	7,817,020	7,817,020	
Receipts Over (Under) Expenditures and Transfers	10	(24)		
Unencumbered Cash, Beginning	15	25		
Unencumbered Cash, Ending	25	1		

Unified School District No. 258
Supplemental General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Cash Receipts				
Revenue from Local Sources				
Ad Valorem Taxes	$ 829,977	908,302	871,970	36,332
Delinquent Taxes	8,078	7,490	2,334	5,156
16/20M Truck Tax	1,521	1,563		1,563
Total Revenue from Local Sources	839,576	917,355	874,304	43,051
Revenue from County Sources				
Motor Vehicle Tax	48,471	46,468	45,716	752
Recreational Vehicle Tax	1,106	1,039	1,054	(15)
Commercial Vehicle Tax	5,443	5,117	5,800	(683)
Revenue in Lieu of Taxes		581		581
Total Revenue from County Sources	55,020	53,205	52,570	635
Revenue from State Sources				
Supplemental State Aid	872,383	1,025,246	1,025,246	
Total Cash Receipts	1,766,979	1,995,806	1,952,120	43,686
Expenditures and Transfers				
Instruction				
Certified Salaries	50,844	54,406	70,000	(15,594)
Group Insurance	7,609	7,914	9,000	(1,086)
Social Security	3,814	4,106	5,000	(894)
Purchased Property Services	44,624	63,666	50,000	13,666
General Teaching Supplies	95,746	32,859	100,000	(67,141)
Textbooks		25	6,000	(5,975)
Workbooks	6,385	137		137
Technology Supplies	29,903	79,044	30,000	49,044
Miscellaneous Supplies	79,586	93,226	80,000	13,226
Property (Equipment & Furnishings)	21,368	36,764	20,000	16,764
Other	7,500	12,595	7,500	5,095
Total Instruction	347,379	384,742	377,500	7,242
General Administration				
Insurance	128,000	10,196	135,000	(124,804)
Operations and Maintenance				
Repairs and Maintenance	11,763	14,738	50,000	(35,262)
Rentals/Leases			250,000	(250,000)
Repair of Buildings		33,712	186,506	(152,794)
Other Purchased Property Services	142,401	242,097	50,000	192,097
Total Operations and Maintenance	154,164	290,547	536,506	(245,959)
Fund Transfers				
Bilingual Education	362	400	398	2
At Risk K-12	347,743	215,663	213,278	2,385
Virtual Education	457,298	220,000		220,000
Food Service		35,000		35,000
Special Education	271,945	406,134	575,000	(168,866)
Career and Postsecondary Education	102,656	425,000	150,000	275,000
Total Fund Transfers	1,180,004	1,302,197	938,676	363,521
Total Expenditures and Transfers	1,809,547	1,987,682	1,987,682	
Receipts Over (Under) Expenditures and Transfers	(42,568)	8,124		
Unencumbered Cash, Beginning	78,131	35,563		
Unencumbered Cash, Ending	35,563	43,687		

Unified School District No. 258
Pre-School Aged At-Risk Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Operating Transfers				
Transfer from General Fund	$ 43,323	49,000		49,000
Total Cash Receipts	43,323	49,000		49,000
Expenditures and Transfers				
Instruction				
Certified Salaries	20,699	28,947	35,000	(6,053)
Group Insurance	8,004	8,184	9,000	(816)
Social Security	4,051	4,291	5,000	(709)
Purchased Professional and Technical Services			9,000	(9,000)
Other Professional and Technical Services	9,000	82		82
General Teaching Supplies	1,785	1,867	15,000	(13,133)
Property (Equipment & Furnishings)			42,686	(42,686)
Total Expenditures and Transfers	43,539	43,371	115,686	(72,315)
Receipts Over (Under) Expenditures and Transfers	(216)	5,629		
Unencumbered Cash, Beginning	115,902	115,686		
Unencumbered Cash, Ending	115,686	121,315		

Unified School District No. 258
At Risk K-12 Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Cash Receipts				
Operating Transfers				
Transfer from General Fund	$ 527,543	752,584	752,584	
Transfer from Supplemental General Fund	347,743	215,663	213,278	2,385
Total Cash Receipts	875,286	968,247	965,862	2,385
Expenditures and Transfers				
Instruction				
Certified Salaries	561,279	707,707	688,511	19,196
Non-Certified Salaries	151,267	105,160	166,000	(60,840)
Group Insurance	107,009	88,532	115,000	(26,468)
Social Security	54,871	55,204	57,000	(1,796)
General Teaching Supplies	860	11,643	50,000	(38,357)
Total Expenditures and Transfers	875,286	968,246	1,076,511	(108,265)
Receipts Over (Under) Expenditures and Transfers		1		
Unencumbered Cash, Beginning	282,756	282,756		
Unencumbered Cash, Ending	282,756	282,757		

Unified School District No. 258
Bilingual Education Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Operating Transfers				
Transfer from Supplemental General Fund	$ 362	400	398	2
Total Cash Receipts	362	400	398	2
Expenditures and Transfers				
Instruction				
Certified Salaries			3,000	(3,000)
Social Security			109	(109)
Total Expenditures and Transfers			3,109	(3,109)
Receipts Over (Under) Expenditures and Transfers	362	400		
Unencumbered Cash, Beginning	2,349	2,711		
Unencumbered Cash, Ending	2,711	3,111		

Unified School District No. 258
Virtual Education Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Cash Receipts				
Operating Transfers				
Transfer from General Fund	$ 320,377	500,000	513,727	(13,727)
Transfer from Supplemental General Fund	457,298	220,000		220,000
Total Cash Receipts	777,675	720,000	513,727	206,273
Expenditures and Transfers				
Instruction				
Certified Salaries	362,562	368,816	400,000	(31,184)
Non-Certified Salaries	41,044	68,251	55,000	13,251
Group Insurance	43,942	44,774	55,000	(10,226)
Social Security	26,641	29,462	30,000	(538)
Communication Services	6,455	6,426		6,426
Other Miscellaneous Purchased Services			7,500	(7,500)
General Teaching Supplies	26,250	33,600	32,000	1,600
Property (Equipment & Furnishings)	20,349	26,508	40,000	(13,492)
Total Instruction	527,243	577,837	619,500	(41,663)
Support Services - Students				
Purchased Professional and Technical Services	113,093	158,574	130,000	28,574
General Administration				
Certified Salaries	26,056	33,824	40,000	(6,176)
Other Purchased Services	1,265	861	15,000	(14,139)
Communication Services	8,298	9,609		9,609
General Teaching Supplies	3,192	2,000		2,000
Miscellaneous Supplies			5,000	(5,000)
Other	5,737	7,554	8,000	(446)
Total General Administration	44,548	53,848	68,000	(14,152)
Operations and Maintenance				
Purchased Property Services	627	638		638
Water/Sewer Services (Non-Energy)	280	280	500	(220)
Rentals/Leases	8,400	8,700	12,000	(3,300)
Other Purchased Property Services			1,000	(1,000)
Heating	333	431	1,000	(569)
Electricity	1,520	1,922	2,500	(578)
Total Operations and Maintenance	11,160	11,971	17,000	(5,029)
Total Expenditures and Transfers	696,044	802,230	834,500	(32,270)
Receipts Over (Under) Expenditures and Transfers	81,631	(82,230)		
Unencumbered Cash, Beginning	239,142	320,773		
Unencumbered Cash, Ending	320,773	238,543		

Unified School District No. 258
Capital Outlay Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Revenue from Local Sources				
Ad Valorem Taxes	$ 466,675	493,531	488,050	5,481
Delinquent Taxes	3,958	3,739	1,317	2,422
16/20M Truck Tax	717	764		764
Interest on Investments	10,436	33,265	5,000	28,265
Other Revenue From Local Sources	54,619	24,087	25,000	(913)
Lease Purchase Proceeds	599,980			
Total Revenue from Local Sources	1,136,385	555,386	519,367	36,019
Revenue from County Sources				
Motor Vehicle Tax	23,300	24,467	23,703	764
Recreational Vehicle Tax	532	551	546	5
Commercial Vehicle Tax	2,658	2,870	3,007	(137)
Total Revenue from County Sources	26,490	27,888	27,256	632
Revenue from State Sources				
General State Aid	214,336	251,054	258,340	(7,286)
Operating Transfers				
Transfer from General Fund	493,803	798,852		798,852
Total Cash Receipts	1,871,014	1,633,180	804,963	828,217
Expenditures and Transfers				
Instruction				
Property (Equipment & Furnishings)	415,050	81,608	500,000	(418,392)
Support Services - Students				
Property (Equipment & Furnishings)			350,000	(350,000)
Operations and Maintenance				
Property (Equipment & Furnishings)	8,974		15,000	(15,000)
Student Transportation				
Property (Equipment & Furnishings)			150,000	(150,000)
Monitoring Services				
Property (Equipment & Furnishings)	59,196	2,978		2,978
Facilities Acquisition/Construction				
Site Improvement	1,042,787	253,810	2,637,312	(2,383,502)
Total Expenditures and Transfers	1,526,007	338,396	3,652,312	(3,313,916)
Receipts Over (Under) Expenditures and Transfers	345,007	1,294,784		
Unencumbered Cash, Beginning	2,522,342	2,867,349		
Prior Year Encumbrances Cancelled		59,196		
Unencumbered Cash, Ending	2,867,349	4,221,329		

Unified School District No. 258
Driver Training Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Revenue from Local Sources				
User Charges and Fines	$ 4,279	4,608	4,500	108
Revenue from State Sources				
General State Aid	3,782	4,340	3,915	425
Total Cash Receipts	8,061	8,948	8,415	533
Expenditures and Transfers				
Instruction				
Certified Salaries	5,600	6,300	8,000	(1,700)
Social Security	428	482	650	(168)
Miscellaneous Supplies			200	(200)
Other			8,294	(8,294)
Total Instruction	6,028	6,782	17,144	(10,362)
Operations and Maintenance				
Motor Fuel	195		2,000	(2,000)
Total Expenditures and Transfers	6,223	6,782	19,144	(12,362)
Receipts Over (Under) Expenditures and Transfers	1,838	2,166		
Unencumbered Cash, Beginning	8,891	10,729		
Unencumbered Cash, Ending	10,729	12,895		

Unified School District No. 258
Food Service Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Cash Receipts				
Revenue from Local Sources				
Student Sales	$ 503	80,719	123,425	(42,706)
Adults and Non-Reimbursable Programs	4,132	7,756	16,830	(9,074)
Other Revenue From Local Sources		966	20,903	(19,937)
Total Revenue from Local Sources	4,635	89,441	161,158	(71,717)
Revenue from State Sources				
General State Aid	3,263	2,922	2,920	2
Revenue from Federal Sources				
Federal Financial Assistance	441,402	251,285	262,123	(10,838)
Other Federal Financial Assistance	16,877	57,822	10,000	47,822
Total Revenue from Federal Sources	458,279	309,107	272,123	36,984
Operating Transfers				
Transfer from General Fund	7,812	55,654	10,000	45,654
Transfer from Supplemental General Fund		35,000		35,000
Total Operating Transfers	7,812	90,654	10,000	80,654
Total Cash Receipts	473,989	492,124	446,201	45,923
Expenditures and Transfers				
Food Service Operations				
Non-Certified Salaries	155,574	159,065	185,000	(25,935)
Group Insurance	34,905	26,352	37,000	(10,648)
Social Security	11,440	11,811	13,000	(1,189)
Purchased Professional and Technical Services	13,294	23,883		23,883
Other Miscellaneous Purchased Services			15,000	(15,000)
Food and Milk	221,726	253,033	250,000	3,033
Miscellaneous Supplies	11,386	14,626	15,000	(374)
Property (Equipment & Furnishings)	1,874	441	15,000	(14,559)
Other	5,886	2,028	5,000	(2,972)
Total Food Service Operations	456,085	491,239	535,000	(43,761)
Budget Credit Adjustment			36,984	(36,984)
Total Expenditures and Transfers	456,085	491,239	571,984	(80,745)
Receipts Over (Under) Expenditures and Transfers	17,904	885		
Unencumbered Cash, Beginning	70,794	88,698		
Unencumbered Cash, Ending	88,698	89,583		

Unified School District No. 258
Professional Development Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Cash Receipts				
Revenue from State Sources				
General State Aid	$	3,507	7,500	(3,993)
Operating Transfers				
Transfer from General Fund	55,000			
Total Cash Receipts	55,000	3,507	7,500	(3,993)
Expenditures and Transfers				
Instruction				
Certified Salaries			15,000	(15,000)
Non-Certified Salaries			5,000	(5,000)
Group Insurance			5,000	(5,000)
Social Security			1,000	(1,000)
Purchased Professional and Technical Services			30,000	(30,000)
Other Professional Services	4,558	36,050	20,000	16,050
Total Expenditures and Transfers	4,558	36,050	76,000	(39,950)
Receipts Over (Under) Expenditures and Transfers	50,442	(32,543)		
Unencumbered Cash, Beginning	55,584	106,026		
Unencumbered Cash, Ending	106,026	73,483		

Unified School District No. 258
Special Education Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Cash Receipts				
Operating Transfers				
Transfer from General Fund	$ 902,656	1,254,281	1,347,686	(93,405)
Transfer from Supplemental General Fund	271,945	406,134	575,000	(168,866)
Total Cash Receipts	1,174,601	1,660,415	1,922,686	(262,271)
Expenditures and Transfers				
Instruction				
LEA Payments to COOP's/Interlocals	406,613	475,720	783,139	(307,419)
LEA State Aid Flowthrough Payments to COOP's/Interlocals	865,363	905,362	1,100,000	(194,638)
Total Instruction	1,271,976	1,381,082	1,883,139	(502,057)
Vehicle Operation Services				
Non-Certified Salaries	35,549	31,395	40,000	(8,605)
Social Security	2,720	2,355	4,000	(1,645)
Motor Fuel	2,217	1,715	4,000	(2,285)
Other	914		1,200	(1,200)
Total Vehicle Operation Services	41,400	35,465	49,200	(13,735)
Total Expenditures and Transfers	1,313,376	1,416,547	1,932,339	(515,792)
Receipts Over (Under) Expenditures and Transfers	(138,775)	243,868		
Unencumbered Cash, Beginning	148,427	9,652		
Unencumbered Cash, Ending	9,652	253,520		

Unified School District No. 258
Career and Postsecondary Education Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Cash Receipts				
Revenue from State Sources				
CTE Transportation State Aid	$		3,267	(3,267)
Revenue from Federal Sources				
Federal Financial Assistance	9,162	38,981		38,981
Operating Transfers				
Transfer from General Fund	342,344	80,000		80,000
Transfer from Supplemental General Fund	102,656	425,000	266,183	158,817
Total Operating Transfers	445,000	505,000	266,183	238,817
Total Cash Receipts	454,162	543,981	269,450	274,531
Expenditures and Transfers				
Instruction				
Certified Salaries	285,167	333,381	340,000	(6,619)
Group Insurance	36,649	36,810	55,000	(18,190)
Social Security	20,431	24,678	25,000	(322)
Repairs and Maintenance		1,823		1,823
General Teaching Supplies	35,674	63,858	30,000	33,858
Textbooks	5,166		10,000	(10,000)
Miscellaneous Supplies		654		654
Total Instruction	383,087	461,204	460,000	1,204
Operations and Maintenance				
Electricity	272	316	500	(184)
Budget Credit Adjustment			38,981	(38,981)
Total Expenditures and Transfers	383,359	461,520	499,481	(37,961)
Receipts Over (Under) Expenditures and Transfers	70,803	82,461		
Unencumbered Cash, Beginning	120,247	191,050		
Unencumbered Cash, Ending	191,050	273,511		

Unified School District No. 258
KPERS Special Retirement Contribution Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Revenue from State Sources				
General State Aid	$ 679,361	716,276	781,265	(64,989)
Total Cash Receipts	679,361	716,276	781,265	(64,989)
Expenditures and Transfers				
Instruction				
Other Employee Benefits	495,513	532,348	569,840	(37,492)
Support Services - Students				
Other Employee Benefits	14,627	14,543	16,821	(2,278)
Support Services - Instr. Staff				
Other Employee Benefits	4,743	6,255	5,454	801
General Administration				
Other Employee Benefits	32,531	28,770	37,411	(8,641)
School Administration				
Other Employee Benefits	51,485	57,325	59,208	(1,883)
Support Services - Business				
Other Employee Benefits	865	859	995	(136)
Operations and Maintenance				
Other Employee Benefits	45,310	41,397	52,106	(10,709)
Student Transportation				
Other Employee Benefits	9,836	12,030	11,311	719
Operation of Non-Instruction Services				
Other Employee Benefits	24,451	22,749	28,119	(5,370)
Total Expenditures and Transfers	679,361	716,276	781,265	(64,989)
Receipts Over (Under) Expenditures and Transfers				
Unencumbered Cash, Beginning				
Unencumbered Cash, Ending				

Unified School District No. 258
Contingency Reserve Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

		Prior Year Actual	Current Year Actual
Cash Receipts			
Operating Transfers			
Transfer from General Fund	$	14,885	200,000
Total Cash Receipts		14,885	200,000
Expenditures and Transfers			
None			
Receipts Over (Under) Expenditures and Transfers		14,885	200,000
Unencumbered Cash, Beginning		485,115	500,000
Unencumbered Cash, Ending		500,000	700,000

Unified School District No. 258
Textbook and Student Material Revolving Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Revenue from Local Sources		
Other Revenue From Local Sources	$ 1,000	373
User Charges and Fines	7,707	12,632
Rental Fees and Books	11,289	7,325
Total Cash Receipts	19,996	20,330
Expenditures and Transfers		
Instruction		
Textbooks	20,000	
Total Expenditures and Transfers	20,000	
Receipts Over (Under) Expenditures and Transfers	(4)	20,330
Unencumbered Cash, Beginning	115,073	115,069
Unencumbered Cash, Ending	115,069	135,399

Unified School District No. 258
Recreation Commission Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Cash Receipts				
Revenue from Local Sources				
Ad Valorem Taxes	$ 145,832	154,244	152,516	1,728
Delinquent Taxes	1,192	1,133	412	721
16/20M Truck Tax	223	239		239
Total Revenue from Local Sources	147,247	155,616	152,928	2,688
Revenue from County Sources				
Motor Vehicle Tax	7,284	7,648	7,413	235
Recreational Vehicle Tax	166	172	171	1
Commercial Vehicle Tax	831	897	940	(43)
Revenue in Lieu of Taxes		102		102
Total Revenue from County Sources	8,281	8,819	8,524	295
Total Cash Receipts	155,528	164,435	161,452	2,983
Expenditures and Transfers				
Community Services Operations				
Community Service Operations	152,291	238,326	238,326	
Total Expenditures and Transfers	152,291	238,326	238,326	
Receipts Over (Under) Expenditures and Transfers	3,237	(73,891)		
Unencumbered Cash, Beginning	75,251	78,488		
Unencumbered Cash, Ending	78,488	4,597		

Unified School District No. 258
Elementary/Secondary School Emergency Relief Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Revenue from Federal Sources		
Federal Financial Assistance	$ 306,080	380,188
Total Cash Receipts	306,080	380,188
Expenditures and Transfers		
Instruction		
Certified Salaries	169,922	186,848
Non-Certified Salaries	6,200	11,350
Social Security		220
Other Employee Benefits		48,000
Purchased Professional and Technical Services	48,112	59,500
Other Professional Services	14,600	
Textbooks	15	
Equipment	100	1,793
Total Instruction	238,949	307,711
Support Services - Instr. Staff		
Purchased Professional and Technical Services	267	
School Administration		
Other Professional Services	1,500	
Operations and Maintenance		
Non-Certified Salaries	6,079	47,469
Equipment	10,000	10,000
Total Operations and Maintenance	16,079	57,469
Total Expenditures and Transfers	256,795	365,180
Receipts Over (Under) Expenditures and Transfers	49,285	15,008
Unencumbered Cash, Beginning	(72,756)	(23,471)
Unencumbered Cash, Ending	(23,471)	(8,463)

Unified School District No. 258
REAP Grant Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Revenue from Federal Sources		
Federal Financial Assistance	$ 3,162	24,376
Total Cash Receipts	3,162	24,376
Expenditures and Transfers		
Instruction		
General Teaching Supplies	3,073	11,060
Operations and Maintenance		
Other	92	13,316
Total Expenditures and Transfers	3,165	24,376
Receipts Over (Under) Expenditures and Transfers	(3)	
Unencumbered Cash, Beginning	3	
Unencumbered Cash, Ending		

Unified School District No. 258
Special Mini-Grants Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Revenue from Local Sources		
Other Revenue From Local Sources	$ 19,178	116,924
Donations	325,603	16,991
Total Revenue from Local Sources	344,781	133,915
Revenue from State Sources		
Kansas Safe and Secure Schools		11,702
Total Cash Receipts	344,781	145,617
Expenditures and Transfers		
Instruction		
Non-Certified Salaries		20
Social Security	8,671	17,127
Other	1,065	2,185
Total Instruction	9,736	19,332
General Administration		
Miscellaneous Supplies	549	
Operations and Maintenance		
Social Security		2,251
Property (Equipment & Furnishings)		6,333
Total Operations and Maintenance		8,584
Total Expenditures and Transfers	10,285	27,916
Receipts Over (Under) Expenditures and Transfers	334,496	117,701
Unencumbered Cash, Beginning	185,168	519,664
Unencumbered Cash, Ending	519,664	637,365

Unified School District No. 258
Title I Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Revenue from Federal Sources		
Federal Financial Assistance	$ 93,280	166,647
Total Cash Receipts	93,280	166,647
Expenditures and Transfers		
Instruction		
Certified Salaries	113,975	90,883
Group Insurance	8,994	4,808
Social Security	8,463	9,198
General Teaching Supplies	13,649	3,803
Total Instruction	145,081	108,692
Support Services - Students		
General Teaching Supplies		6,547
Total Expenditures and Transfers	145,081	115,239
Receipts Over (Under) Expenditures and Transfers	(51,801)	51,408
Unencumbered Cash, Beginning	6,679	(45,122)
Unencumbered Cash, Ending	(45,122)	6,286

Unified School District No. 258
Improving Teacher Quality Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Revenue from Federal Sources		
Federal Financial Assistance	$ 30,884	13,540
Total Cash Receipts	30,884	13,540
Expenditures and Transfers		
Instruction		
Certified Salaries	8,630	8,630
Social Security	842	437
Purchased Professional and Technical Services	19,027	9,690
Total Expenditures and Transfers	28,499	18,757
Receipts Over (Under) Expenditures and Transfers	2,385	(5,217)
Unencumbered Cash, Beginning	(4,758)	(2,373)
Prior Year Encumbrances Cancelled		
Unencumbered Cash, Ending	(2,373)	(7,590)

Unified School District No. 258
KDHE COVID Testing Grant Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Revenue from Local Sources		
Other Revenue From Local Sources	$ 37,628	4,000
Revenue from Federal Sources		
Federal Financial Assistance		177,521
Total Cash Receipts	37,628	181,521
Expenditures and Transfers		
Support Services - Students		
Non-Certified Salaries	37,075	100,630
Group Insurance		2,256
Social Security	1,677	1,920
Other Employee Benefits	1,292	8,343
General Teaching Supplies	11,400	12,423
Technology Supplies	1,502	73,228
Other	300	89,610
Total Expenditures and Transfers	53,246	288,410
Receipts Over (Under) Expenditures and Transfers	(15,618)	(106,889)
Unencumbered Cash, Beginning		(15,618)
Unencumbered Cash, Ending	(15,618)	(122,507)

Unified School District No. 258
Masonic Literacy Grant Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

	Prior Year Actual	Current Year Actual
Cash Receipts		
None	$	
Expenditures and Transfers		
Instruction		
General Teaching Supplies		1,208
Total Expenditures and Transfers		1,208
Receipts Over (Under) Expenditures and Transfers		(1,208)
Unencumbered Cash, Beginning	1,217	1,217
Unencumbered Cash, Ending	1,217	9

Unified School District No. 258
Mental Health Grant Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Revenue from Local Sources		
Donations	$	5,000
Total Cash Receipts		5,000
Expenditures and Transfers		
Instruction		
Purchased Professional and Technical Services	500	
Total Expenditures and Transfers	500	
Receipts Over (Under) Expenditures and Transfers	(500)	5,000
Unencumbered Cash, Beginning	582	82
Unencumbered Cash, Ending	82	5,082

Unified School District No. 258
SEK Mental Health Grant Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

		Prior Year Actual	Current Year Actual
Cash Receipts			
Revenue from Local Sources			
Private Grants	$	5,000	
Total Cash Receipts		5,000	
Expenditures and Transfers			
None			
Receipts Over (Under) Expenditures and Transfers		5,000	
Unencumbered Cash, Beginning			5,000
Unencumbered Cash, Ending		5,000	5,000

Unified School District No. 258
Title IV-A Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

		Prior Year Actual	Current Year Actual
Cash Receipts			
Revenue from Federal Sources			
Federal Financial Assistance	$	18,472	31,172
Total Cash Receipts		18,472	31,172
Expenditures and Transfers			
Instruction			
Certified Salaries			29,071
General Teaching Supplies		17,441	88
Total Expenditures and Transfers		17,441	29,159
Receipts Over (Under) Expenditures and Transfers		1,031	2,013
Unencumbered Cash, Beginning		(3,044)	(2,013)
Unencumbered Cash, Ending		(2,013)	

Unified School District No. 258
Health Care Grant Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

		Prior Year Actual	Current Year Actual
Cash Receipts			
None	$		
Expenditures and Transfers			
None			
Receipts Over (Under) Expenditures and Transfers			
Unencumbered Cash, Beginning		1,986	1,986
Unencumbered Cash, Ending		1,986	1,986

Unified School District No. 258
School Nurse Grant Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

		Prior Year Actual	Current Year Actual
Cash Receipts			
Revenue from Local Sources			
Donations	$	24,000	17,500
Operating Transfers			
Transfer from General Fund		39,396	
Total Cash Receipts		63,396	17,500
Expenditures and Transfers			
Support Services - Instr. Staff			
Non-Certified Salaries		47,321	
Social Security		3,534	
Purchased Professional and Technical Services		100	
Total Expenditures and Transfers		50,955	
Receipts Over (Under) Expenditures and Transfers		12,441	17,500
Unencumbered Cash, Beginning		(15,059)	(2,618)
Unencumbered Cash, Ending		(2,618)	14,882

Unified School District No. 258
Families and Schools Together Grant Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

	Prior Year Actual	Current Year Actual
Cash Receipts		
None	$	
Expenditures and Transfers		
Support Services - Students		
General Teaching Supplies	2,496	
Total Expenditures and Transfers	2,496	
Receipts Over (Under) Expenditures and Transfers	(2,496)	
Unencumbered Cash, Beginning	15,748	13,252
Unencumbered Cash, Ending	13,252	13,252

Unified School District No. 258
Bond and Interest Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Revenue from Local Sources				
Ad Valorem Taxes	$ 13,147	623,794	587,606	36,188
Delinquent Taxes	5,683	3,516		3,516
16/20M Truck Tax	930	987		987
Total Revenue from Local Sources	19,760	628,297	587,606	40,691
Revenue from County Sources				
Motor Vehicle Tax	30,148	14,766	17,578	(2,812)
Recreational Vehicle Tax	688	298	405	(107)
Commercial Vehicle Tax	3,434	143	2,230	(2,087)
Total Revenue from County Sources	34,270	15,207	20,213	(5,006)
Revenue from State Sources				
General State Aid	88,000	2,363	42,255	(39,892)
Total Cash Receipts	142,030	645,867	650,074	(4,207)
Expenditures and Transfers				
Debt Service				
Redemption of Principal	200,000			
Interest (Coupons)	4,725	422,547	422,547	
Commission and Postage			100	(100)
Total Expenditures and Transfers	204,725	422,547	422,647	(100)
Receipts Over (Under) Expenditures and Transfers	(62,695)	223,320		
Unencumbered Cash, Beginning	1,644,926	1,582,231		
Unencumbered Cash, Ending	1,582,231	1,805,551		

Unified School District No. 258
School Building Remodeling Project Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Revenue from Local Sources		
Investment Income	$	277,632
Other Sources		
Bond Proceeds		17,791,901
Total Cash Receipts		18,069,533
Expenditures and Transfers		
Facilities Acquisition/Construction		
Architecture and Engineering Services		1,051,747
Building Repair and Remodeling		4,449,539
Total Expenditures and Transfers		5,501,286
Receipts Over (Under) Expenditures and Transfers		12,568,247
Unencumbered Cash, Beginning		
Unencumbered Cash, Ending		12,568,247

Unified School District No. 258
Humboldt, Kansas
Agency Funds
Schedule of Receipts and Disbursements
Regulatory Basis
For the Year Ended June 30, 2023

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Student Organization Funds:				
Elementary:				
Activity	$ 501	-	-	501
Special Project	3,766	147	3,089	824
Yearbook	1,213	1,405	2,755	(137)
Revtrak	-			-
Middle School:				
Art Club	153	-	47	106
Pep Club	1,697	1,795	1,020	2,472
Student Council	2,604	769	269	3,104
Project	579	77	100	556
High School:				
Art Club	9	-	-	9
Band	716	12,488	7,059	6,145
Baseball	606	-	-	606
Class of '11	124	-	124	-
Class of '13	472	-	-	472
Class of '14	192	-	-	192
Class of '15	317	-	-	317
Class of '16	770	-	-	770
Class of '17	342	-	-	342
Class of '18	541	-	-	541
Class of '19	294	-	-	294
Class of '20	487	-	-	487
Class of '21	642	-	-	642
Class of '22	1,269	-	-	1,269
Class of '23	656	17,027	16,080	1,603
Class of '24	1,335	8,293	8,276	1,352
Class of '25	422	686		1,108
Class of '26	-	3,262	2,839	423
Concessions	5,208	33,960	35,832	3,336
Construction	-	320	320	-
Cross Country	581	9,462	6,430	3,613
CTE	-	9,188	3,306	5,882
Cub Cards	761	-	-	761
Dance Team	309	694	-	1,003
Drama	301	100	-	401
FCA	35	-	-	35
FFA	22,741	6,496	8,760	20,477
FCCLA/FHA	889	8,262	3,722	5,429
FCCLA Scholarship	-	407	-	407
Football	1,734	2,200	1,504	2,430
Healthy Lifestyle	660	-	-	660
HHS Volleyball	4,791	4,730	7,422	2,099
HS Boys Basketball	725	644	535	834
HS Girls Basketball	4,607	710	3,112	2,205
Kays/Kayettes	112	388	500	-
National Honor Society	306	1,221	1,410	117
Revtrak	-	35	-	35
Skills USA	1,147	250	787	610
Softball	99	-	83	16
Spirit Club	2,891	3,717	5,972	636
Student Activities	63	-	-	63
Student Council	1,034	1,903	2,133	804
Summer Basketball	100	150	109	141
Sundowner	215	-	40	175
Weightlifting	527	250	-	777
Other Agency Funds:				
Board Office:				
Health Insurance	4,839	16,274	18,872	2,241
Operations	(1,083)	4,923	3,954	(114)
Sales Tax	295	4,178	4,473	-
Collections	25	365	25	365
Elementary School				
Sales Tax	-	298	298	-
Middle School				
Sales Tax	-	51	51	-
High School				
Sales Tax	-	3,676	3,676	-
Payroll Clearing	(3,957)	2,600,155	2,299,370	296,828
Total Agency Funds	69,662	2,760,956	2,454,354	376,264

Unified School District No. 258
Humboldt, Kansas
District Activity Funds
Schedule of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended June 30, 2023

Fund	Beginning Unencumbered Cash Balance	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Gate Receipts:						
Middle School:	13	991	991	13	-	13
High School:						
Athletics	$ 4,695	48,486	49,304	3,877	-	3,877
Subtotal Gate Receipts	4,708	49,477	50,295	3,890	-	3,890
Special Projects:						
Elementary:						
Library	966	4,447	4,425	988	-	988
Middle School:						
Pictures	2,194	535	-	2,729	-	2,729
Technology (Student Fund)	11	-	-	11	-	11
Misc.	11	175	-	186	-	186
Revtrak	1	-	-	1	-	1
High School:						
Library	3,511	10	-	3,521	-	3,521
Publications	4,820	15,650	7,667	12,803	-	12,803
Special Project	2,201	2,565	2,741	2,025	-	2,025
Subtotal Special Projects	13,715	23,382	14,833	22,264	-	22,264
Total District Activity Funds	29,698	72,859	65,128	26,154	-	26,154

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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. 258
Humboldt, 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. 258, Humboldt, Kansas, (the District) as of and for the year ended June 30, 2023, and have issued our report thereon dated February 16, 2024, 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 16, 2024

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. 258
Humboldt, 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. 258, Humboldt, 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, 2023. 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, 2023.

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 16, 2024

Unified School District No. 258
Humboldt, Kansas
Schedule of Findings and Questioned Costs
For the Fiscal Year Ended June 30, 2023

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. 258 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. 258 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 Fruits and Vegetables Program	CFDA #10.582
U.S. Department of Education	
Elementary Stabilization Fund - Elementary and Secondary School Emergency Relief Fund	CFDA #84.425D

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

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

Unified School District No. 258
Humboldt, Kansas
Schedule of Findings and Questioned Costs
For the Fiscal Year Ended June 30, 2023

II. Financial Statement Findings

None.

III. Federal Award Findings and Questioned Costs

None.

Unified School District No. 258
Humboldt, Kansas
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2023

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	DO258	10.553	$ 51,512	51,512	0	
National School Lunch Program	DO258	10.555	168,759	168,759	0	
National School Lunch Program - COVID-19	DO258	10.555	38,324	38,324	0	
Summer Food Service Program for Children	DO258	10.559	31,014	31,014	0	
Fresh Fruits and Vegetables Program	DO258	10.582	19,498	19,498	0	
	Total Child Nutrition Cluster		309,107	309,107	0	(1)
Total U.S. Department of Agriculture			309,107	309,107	0	
U.S. Department of Education						
Title I Grant to Local Educational Agencies	DO258	84.010	166,647	115,239	0	
Career and Technical Education - Basic Grants to States	DO258	84.048	34,313	34,313	0	
Improving Teacher Quality State Grants	DO258	84.367	13,540	18,757	0	
Student Support and Academic Enrichment Program	DO258	84.424	31,172	29,159	0	
Education Stabilization Fund - Elementary and Secondary School Emergency Relief Fund - COVID-19	DO258	84.425D	380,188	365,180	0	(1)
Passed through Southeast Kansas Education Service Center						
Career and Technical Education - Basic Grants to States		84.048	4,668	6,101	0	
Rural Education (Direct)		84.358	24,376	24,376	0	
Total U.S. Department of Education			654,904	593,125	0	
U.S. Department of Health and Human Services						
Passed through Kansas Department of Education						
Cooperative Agreements to Promote Adolescent Health through School-Based HIV/STD Prevention and School-Based Surveillance	DO258	93.079	75	75	0	
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC) - COVID-19	DO258	93.323	177,521	284,410	0	
Total U.S. Department of Health and Human Services			177,596	284,485	0	
Total Federal Awards			1,141,607	1,186,717	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. 258, 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.