UNIFIED SCHOOL DISTRICT NO. 258
Humboldt, Kansas

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

For the Year Ended June 30, 2022

Unified School District No. 258
Humboldt, Kansas
Regulatory Basis Financial Statement
For the Fiscal Year Ended June 30, 2022

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Unified School District No. 258
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Regulatory Basis Financial Statement
For the Fiscal Year Ended June 30, 2022

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INDEPENDENT AUDITORS' REPORT

Board of Education
Unified School District No. 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, 2022, and the related notes to the financial statement.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

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

Unmodified Opinion on Regulatory Basis of Accounting

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

Basis for Adverse and Unmodified Opinions

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

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

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

Responsibilities of Management for the Financial Statement

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

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

Auditor's Responsibilities for the Audit of the Financial Statement

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

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

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

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

Other Matters

Supplementary Information

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

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of Unified School District No. 258, Humboldt, Kansas, as of and for the year ended June 30, 2021 (not presented herein), and have issued our report thereon dated April 5, 2022, which contained an unmodified opinion on the basic financial statement. The 2021 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link https://admin.ks.gov/offices/accounts-reports/local-government/municipal-services. The 2021 actual column (2021 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget for the year June 30, 2022 (Schedule 2 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2021 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2021 basic financial statement. The 2021 comparative information was subjected to the auditing procedures applied in the audit of the 2021 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2021 basic financial statement or to the 2021 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2021 comparative information is fairly stated in all material respects in relation to the 2021 basic financial statement as a whole, on the basis of accounting described in Note 1.

Other Supplementary Information

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

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated February 16, 2023, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

Rodney M. Burns, CPA, LLC

Rodney M. Burns, CPA, LLC
Certified Public Accountants

Chanute, Kansas
February 16, 2023

Unified School District No. 258
Summary Statement of Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis
For the Year Ended June 30, 2022

	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Governmental Type Funds:						
General	$ 15	6,816,570	6,816,560	25	264,089	264,114
Supplemental General	78,131	1,766,979	1,809,547	35,563	300,290	335,853
Special Purpose:						
Pre-School Aged At-Risk	115,902	43,323	43,539	115,686	248	115,934
At Risk K-12	282,756	875,286	875,286	282,756	692	283,448
Bilingual Education	2,349	362		2,711		2,711
Virtual Education	239,142	777,675	696,044	320,773	31,490	352,263
Capital Outlay	2,522,342	1,871,014	1,526,007	2,867,349	60,726	2,928,075
Driver Training	8,891	8,061	6,223	10,729		10,729
Food Service	70,794	473,989	456,085	88,698	4,778	93,476
Professional Development	55,584	55,000	4,558	106,026	750	106,776
Special Education	148,427	1,174,601	1,313,376	9,652		9,652
Career and Postsecondary Education	120,247	454,162	383,359	191,050	2,792	193,842
KPERS Special Retirement Contribution		679,361	679,361			
Contingency Reserve	485,115	14,885		500,000		500,000
Textbook and Student Material Revolving	115,073	19,996	20,000	115,069		115,069
Recreation Commission	75,251	155,528	152,291	78,488		78,488
Elementary/Secondary School Emergency Relief	(72,756)	306,080	256,795	(23,471)		(23,471)
Technology Literacy Challenge Grant	1		1			
REAP Grant	3	3,162	3,165		515	515
Special Mini-Grants	185,168	344,781	10,285	519,664	249	519,913
Title I	6,679	93,280	145,081	(45,122)	245	(44,877)
Improving Teacher Quality	(4,758)	30,884	28,499	(2,373)	600	(1,773)
KDHE COVID Testing Grant		37,628	53,246	(15,618)		(15,618)
Masonic Literacy Grant	1,217			1,217		1,217
Mental Health Grant	582		500	82		82
SEK Mental Health Grant		5,000		5,000		5,000
Title II ARRA	18		18			
Title IV-A	(3,044)	18,472	17,441	(2,013)	11,192	9,179
Health Care Grant	1,986			1,986		1,986
School Nurse Grant	(15,059)	63,396	50,955	(2,618)		(2,618)
Families and Schools Together Grant	15,748		2,496	13,252		13,252
Gate Receipts	3,833	35,964	35,089	4,708		4,708
Special Projects	14,417	26,037	26,739	13,715		13,715
Bond and Interest:						
Bond and Interest	1,644,926	142,030	204,725	1,582,231		1,582,231
Total Primary Government (1)	6,098,980	16,293,506	15,617,271	6,775,215	678,656	7,453,871

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, 2022

	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Composition of Cash:						
Certificates of Deposit						1,117,184
Demand Deposits						6,073,070
Due from State of Kansas						332,455
Petty Cash Advance						825
Less: Agency Funds						(69,662)
Adjustment for Rounding						(1)
Total Primary Government (1)						7,453,871

(1) Excluding Agency Funds

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

Note 1 Summary of Significant Accounting Policies

The financial statement and schedules of Unified School District No. 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, 2022:

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

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

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

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

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

Property Taxes

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

Reimbursed Expenses

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

Pension Plan

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

Budgetary Information

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

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

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

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. During the year ended June 30, 2022, the District amended the budget of the General Fund from its original adopted amount of $6,845,461 to $6,886,957. Subsequent to adopting this amendment, the State of Kansas cut the budgets of the General Fund and the Supplemental General Fund to the legal maximum amounts of $6,767,328 and $1,809,547, respectively. These legal maximum budget amounts are computed based on audited full-time equivalent enrollment.

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

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

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

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 II ARRA 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 In-Substance Receipt in Transit

The District received $332,455 subsequent to June 30, 2022 and as required by K.S.A. 72-6417 and 72-6434, the receipt was recorded as an in-substance receipt in transit and included as a receipt for the year ended June 30, 2022. $274,279 of these receipts were for the General Fund and $58,176 for the Supplemental General Fund. The total of these amounts is displayed in the "Composition of Cash" as "Due from State of Kansas".

Note 3 Deposits and Investments

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

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

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

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

At June 30, 2022, the carrying amount of the District's deposits was $7,190,254 and the bank balance was $9,015,280. Of the bank balance, $597,909 was covered by federal depository insurance and the remaining $8,417,371 was collateralized with securities held by the pledging financial institutions' agents in the School's name.

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

Note 4 Long-term Debt

Changes in Long-Term Debt

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

Issue	Interest Rate	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
General Obligation Bonds:									
G.O. Improvement/Refunding Bonds 2005	3.50-5.00%	12/28/2005	6,875,000	9/01/2021	90,000		90,000	-	2,250
G.O. Refunding Bonds 2008 Series A	3.00-4.50%	9/04/2008	910,000	9/01/2021	110,000		110,000	-	2,475
Capital Lease Obligations									
HVAC System	1.58%	5/15/2021	600,000	4/01/2026	600,000		392,982	207,018	6,824
Other Liabilities:									
Early Retirement Program					10,547		10,547	-	-
Total Contractual Indebtedness					810,547	-	603,529	207,018	11,549

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

	Lease Purchase Agreements	
	Principal	Interest
2022-23	$ 118,878	5,928
2023-24	88,140	5,191
Total	207,018	11,119

Note 5 Risk Management

Insurance Coverage

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

Note 6 Interfund Transfers

From	To	Regulatory Authority	Amount
General Fund	Pre-School Aged At-Risk Fund	K.S.A. 72-5167	$ 43,323
General Fund	At Risk K-12 Fund	K.S.A. 72-5167	527,543
General Fund	Capital Outlay Fund	K.S.A. 72-5167	493,803
General Fund	Virtual Education Fund	K.S.A. 72-5167	320,377
General Fund	Food Service Fund	K.S.A. 72-5167	7,812
General Fund	Professional Education Fund	K.S.A. 72-5167	55,000
General Fund	Special Education Fund	K.S.A. 72-5167	902,656
General Fund	Career and Postsecondary Education Fund	K.S.A. 72-5167	342,344
General Fund	Contingency Reserve Fund	K.S.A. 72-5167	14,885
General Fund	School Nurse Grant Fund	Resolution	39,396
Supplemental General Fund	Bilingual Education Fund	K.S.A. 72-5143	362
Supplemental General Fund	At Risk K-12 Fund	K.S.A. 72-5143	347,743
Supplemental General Fund	Virtual Education Fund	K.S.A. 72-5143	457,298
Supplemental General Fund	Special Education Fund	K.S.A. 72-5143	271,945
Supplemental General Fund	Career and Postsecondary Education Fund	K.S.A. 72-5143	102,656

Note 7 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.

Early Retirement Incentive Plan

The School District has adopted an early retirement incentive plan for teaching personnel. Under this plan, teachers who were hired prior to the 2007-2008 school year, have six or more years service with the District and have achieved their fifty-fifth, but not their sixty-fifth birthday, or have 85 Kpers points, can receive a percentage of their final contracted salary per year, each year, until the age of sixty-five. Any teachers retiring under this plan can only draw benefits for a maximum of five years. Benefits are computed using the following scale:

	Years of Service		
Year After Retirement	15 or More	10-14	6-10
1st	18%	11%	7%
2nd	18%	11%	7%
3rd	18%	11%	7%
4th	18%	11%	7%
5th	18%	11%	7%

Defined Benefit Pension Plan

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

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

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

Senate Substitute for House Bill 2052 authorized the delay of $64.1 million in fiscal year 2017 contributions. These contributions were set up as a long-term receivable. Payment is scheduled to be made in a series of twenty annual payments of $6.4 million per year beginning in fiscal year 2018. Senate Substitute for House Bill 2002 authorized the delay of $194.0 million in fiscal year 2019 contributions. Payment is scheduled to be made in a series of twenty annual payments of $19.4 million starting in fiscal year 2020.

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

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

The State of Kansas is required to contribute the statutory required employer's share except for retired District employees. The District is responsible for the employer's portion of the cost for retired District employees. The District received and remitted amounts equal to the statutory contribution rate, which totaled $679,361 from the State of Kansas for the year ended June 30, 2022.

Net Pension Liability. At June 30, 2022, the District's proportionate share of the collective net pension liability reported by KPERS was $5,191,514 The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2020, which was rolled forward to June 30, 2021. The District's proportion of the net pension liability was based on the ratio of the District's contributions to KPERS, relative to the total employer and non-employer contributions of the State/School subgroup within KPERS for the fiscal year ended June 30, 2021. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in these financial statements.

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

Note 8 Stewardship, Compliance, and Accountability

Compliance with Kansas Cash Basis Law

The following funds had deficit unencumbered cash balances as of June 30, 2022, in the amounts indicated:

Elementary/Secondary School Emergency Relief Fund	$ 23,471
Title I Fund	45,122
Improving Teacher Quality Fund	2,373
KDHE COVID Testing Grant Fund	15,618
Title IV-A Fund	2,013
School Nurse Grant Fund	2,618

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

Compliance with Kansas Budget Law

No violations.

Compliance with Kansas Depository Security Law

No violations.

Note 9 Subsequent Events

The District has evaluated subsequent events through February 16, 2023, the date which the financial statement was available to be issued.

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 to be used for several projects in the District, including a new Field House, additional classrooms at the Elementary School and remodeling of the District Board Office. These bonds will be retired through an annual tax levy, with payments commencing in March, 2023 and continuing through September, 2047.

SUPPLEMENTARY INFORMATION

Unified School District No. 258
Summary of Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2022

Schedule 1

	Certified Budget	Adjustment to Comply with Legal Max	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
Governmental Type Funds:						
General	$ 6,886,957	(119,629)	49,232	6,816,560	6,816,560	
Supplemental General	1,812,025	(2,478)		1,809,547	1,809,547	
Special Purpose:						
Pre-School Aged At-Risk	115,902			115,902	43,539	(72,363)
At Risk K-12	943,352			943,352	875,286	(68,066)
Bilingual Education	2,893			2,893		(2,893)
Virtual Education	731,142			731,142	696,044	(35,098)
Capital Outlay	3,301,216			3,301,216	1,526,007	(1,775,209)
Driver Training	17,112			17,112	6,223	(10,889)
Food Service	426,396		123,176	549,572	456,085	(93,487)
Professional Development	55,584			55,584	4,558	(51,026)
Special Education	1,482,427			1,482,427	1,313,376	(169,051)
Career and Postsecondary Education	450,000		9,162	459,162	383,359	(75,803)
KPERS Special Retirement Contribution	751,795			751,795	679,361	(72,434)
Recreation Commission	228,252			228,252	152,291	(75,961)
Bond and Interest:						
Bond and Interest	204,825			204,825	204,725	(100)
Totals	17,409,878	(122,107)	181,570	17,469,341	14,966,961	(2,502,380)

Unified School District No. 258
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Cash Receipts				
Revenue from Local Sources				
Reimbursements	$	49,232		49,232
Revenue from State Sources				
General State Aid	5,745,810	5,864,145	5,820,913	43,232
Mineral Production Tax	294	537		537
Special Education Aid	744,448	902,656	946,400	(43,744)
Total Revenue from State Sources	6,490,552	6,767,338	6,767,313	25
Total Cash Receipts	6,490,552	6,816,570	6,767,313	49,257
Expenditures and Transfers				
Instruction				
Certified Salaries	1,732,264	1,641,462	1,875,966	(234,504)
Group Insurance	230,126	198,728	250,000	(51,272)
Social Security	127,626	132,564	135,000	(2,436)
Other Employee Benefits	18,585	8,171	25,000	(16,829)
Purchased Professional and Technical Services			35,000	(35,000)
Instructional Services	33,976	15,443		15,443
General Supplies and Materials	75,942	59,649	100,000	(40,351)
Miscellaneous Supplies	5,030	21,795	7,500	14,295
Total Instruction	2,223,549	2,077,812	2,428,466	(350,654)
Support Services - Students				
Certified Salaries	66,501	7,258	72,000	(64,742)
Group Insurance	15,991	2,310	17,000	(14,690)
Social Security	7,662	474	8,500	(8,026)
Total Support Services - Students	90,154	10,042	97,500	(87,458)
Support Services - Instr. Staff				
Non-Certified Salaries	18,506	34,767	20,000	14,767
Group Insurance	7,435	8,534	7,500	1,034
Social Security	1,298	1,881	1,500	381
Other	3,468	2,514	5,000	(2,486)
Total Support Services - Instr. Staff	30,707	47,696	34,000	13,696
General Administration				
Certified Salaries	124,068	94,718	130,000	(35,282)
Non-Certified Salaries	61,474	62,924	65,000	(2,076)
Group Insurance	19,936	19,343	22,000	(2,657)
Social Security	13,707	11,743	15,000	(3,257)
Other Employee Benefits	14,776	22,143	16,000	6,143
Purchased Professional and Technical Services	17,676	18,586	20,000	(1,414)
Other Purchased Services	10,042	10,723		10,723
Insurance	150,640	41,435	160,000	(118,565)
Communication Services	6,953	6,861	7,500	(639)
Other Miscellaneous Purchased Services			10,000	(10,000)
General Supplies and Materials	3,635	12,994	5,000	7,994
Miscellaneous Supplies		359		359
Other	13,203	21,570	15,000	6,570
Total General Administration	436,110	323,399	465,500	(142,101)

Unified School District No. 258
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
School Administration				
Certified Salaries	$ 223,589	228,409	235,000	(6,591)
Non-Certified Salaries	96,116	114,050	102,000	12,050
Group Insurance	45,901	54,661	50,000	4,661
Social Security	23,468	24,662	25,000	(338)
Purchased Property Services		363,612		363,612
Other Purchased Services	2,568	1,926		1,926
Communication Services	8,021	5,572	10,000	(4,428)
Other Miscellaneous Purchased Services			3,500	(3,500)
General Supplies and Materials	2,621	11,001	5,000	6,001
Other	1,961	2,045	2,000	45
Total School Administration	404,245	805,938	432,500	373,438
Support Services - Business				
Non-Certified Salaries	3,890	2,030	4,500	(2,470)
Social Security	298	155	500	(345)
General Supplies and Materials	1,730	2,238	2,000	238
Total Support Services - Business	5,918	4,423	7,000	(2,577)
Operations and Maintenance				
Non-Certified Salaries	262,010	268,848	300,000	(31,152)
Group Insurance	53,118	52,634	55,000	(2,366)
Social Security	19,522	19,886	21,000	(1,114)
Purchased Property Services	32,780	23,741		23,741
Water/Sewer Services (Non-Energy)	20,369	18,711	25,000	(6,289)
Rentals/Leases	574,291		492,848	(492,848)
Repair of Buildings	155,069	64,672	175,000	(110,328)
Other Purchased Property Services			35,000	(35,000)
General Supplies and Materials	23,608	19,494	30,000	(10,506)
Heating	20,063	29,513	25,000	4,513
Electricity	169,098	192,199	180,000	12,199
Total Operations and Maintenance	1,329,928	689,698	1,338,848	(649,150)
Vehicle Operation Services				
Non-Certified Salaries	68,430	51,894	72,500	(20,606)
Group Insurance	61	114	100	14
Social Security	5,107	3,891	7,500	(3,609)
Other Employee Benefits	1,560	2,425	2,000	425
Purchased Property Services	2,187	4,075		4,075
Repairs and Maintenance	30,214	12,199		12,199
Motor Fuel	19,485	25,908	25,000	908
Vehicles (Including school buses)	196,511		200,000	(200,000)
Other	6,600	9,907	10,000	(93)
Total Vehicle Operation Services	330,155	110,413	317,100	(206,687)
Vehicle Servicing/Maintenance				
Purchased Property Services			3,500	(3,500)
Other Purchased Services			35,000	(35,000)
Total Vehicle Servicing/Maintenance			38,500	(38,500)

Unified School District No. 258
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Fund Transfers				
Pre-School Aged At-Risk	$	43,323		43,323
At Risk K-12	150,000	527,543	527,543	
Capital Outlay	265,411	493,803		493,803
Virtual Education	250,000	320,377	200,000	120,377
Food Service		7,812		7,812
Professional Development		55,000		55,000
Special Education	976,997	902,656	1,000,000	(97,344)
Career and Postsecondary Education	40	342,344		342,344
Contingency Reserve		14,885		14,885
Nurse Grant		39,396		39,396
Total Fund Transfers	1,642,448	2,747,139	1,727,543	1,019,596
Budget Adjustments				
Legal Max Adjustment			(119,629)	119,629
Budget Credit Adjustment			49,232	(49,232)
Total Expenditures and Transfers	6,493,214	6,816,560	6,816,560	
Receipts Over (Under) Expenditures and Transfers	(2,662)	10		
Unencumbered Cash, Beginning	2,661	15		
Prior Year Encumbrances Cancelled	16			
Unencumbered Cash, Ending	15	25		

Unified School District No. 258
Supplemental General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Cash Receipts				
Revenue from Local Sources				
Ad Valorem Taxes	$ 906,142	829,977	792,039	37,938
Delinquent Taxes	10,103	8,078	7,564	514
16/20M Truck Tax	1,485	1,521		1,521
Commercial Motor Vehicle Tax	6,511	5,443		5,443
Total Revenue from Local Sources	924,241	845,019	799,603	45,416
Revenue from County Sources				
Motor Vehicle Tax	50,945	48,471	51,810	(3,339)
Recreational Vehicle Tax	1,191	1,106	1,155	(49)
Commercial Vehicle Tax			6,300	(6,300)
Revenue in Lieu of Taxes	328			
Total Revenue from County Sources	52,464	49,577	59,265	(9,688)
Revenue from State Sources				
Supplemental State Aid	767,141	872,383	871,099	1,284
Operating Transfers				
Transfer from Contingency Reserve Fund			1,448	(1,448)
Total Cash Receipts	1,743,846	1,766,979	1,731,415	35,564
Expenditures and Transfers				
Instruction				
Certified Salaries	49,890	50,844	54,733	(3,889)
Group Insurance	7,423	7,609	8,000	(391)
Social Security	3,737	3,814	4,000	(186)
Purchased Property Services	28,024	44,624	30,000	14,624
General Supplies and Materials	46,262	95,746	50,000	45,746
Workbooks		6,385		6,385
Audio Visual and Software	22,379	29,903	25,000	4,903
Miscellaneous Supplies	72,293	79,586	80,000	(414)
Property (Equipment & Furnishings)	5,622	21,368	7,500	13,868
Other		7,500		7,500
Total Instruction	235,630	347,379	259,233	88,146
General Administration				
Insurance	30,616	128,000	35,000	93,000
Operations and Maintenance				
Repairs and Maintenance	36,732	11,763	50,000	(38,237)
Repair of Buildings	21		121,888	(121,888)
Other Purchased Property Services	20,244	142,401	20,000	122,401
Total Operations and Maintenance	56,997	154,164	191,888	(37,724)
Vehicle Operation Services				
Property (Equipment & Furnishings)			200,000	(200,000)
Fund Transfers				
Pre-School Aged At-Risk	85,226			
Bilingual Education	1,828	362	544	(182)
At Risk K-12	417,336	347,743	169,606	178,137
Virtual Education	412,056	457,298	292,000	165,298
Special Education	73,127	271,945	334,000	(62,055)
Career and Postsecondary Education	403,767	102,656	329,754	(227,098)
Total Fund Transfers	1,393,340	1,180,004	1,125,904	54,100
Budget Adjustments				
Legal Max Adjustment			(2,478)	2,478
Total Expenditures and Transfers	1,716,583	1,809,547	1,809,547	

Unified School District No. 258
Supplemental General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts Over (Under) Expenditures and Transfers	$ 27,263	(42,568)		
Unencumbered Cash, Beginning	50,737	78,131		
Prior Year Encumbrances Cancelled	131			
Unencumbered Cash, Ending	78,131	35,563		

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, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Operating Transfers				
Transfer from General Fund	$	43,323		43,323
Transfer from Supplemental General Fund	85,226			
Total Cash Receipts	85,226	43,323		43,323
Expenditures and Transfers				
Instruction				
Certified Salaries	21,513	20,699	23,000	(2,301)
Non-Certified Salaries			30,000	(30,000)
Group Insurance	8,412	8,004	9,000	(996)
Social Security	3,937	4,051	4,500	(449)
Other Professional and Technical Services		9,000		9,000
General Supplies and Materials	1,364	1,785	49,402	(47,617)
Total Expenditures and Transfers	35,226	43,539	115,902	(72,363)
Receipts Over (Under) Expenditures and Transfers	50,000	(216)		
Unencumbered Cash, Beginning	65,902	115,902		
Unencumbered Cash, Ending	115,902	115,686		

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, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Cash Receipts				
Operating Transfers				
Transfer from General Fund	$ 150,000	527,543	527,543	
Transfer from Supplemental General Fund	417,336	347,743	169,606	178,137
Total Cash Receipts	567,336	875,286	697,149	178,137
Expenditures and Transfers				
Instruction				
Certified Salaries	320,539	561,279	340,013	221,266
Non-Certified Salaries	168,022	151,267	180,000	(28,733)
Group Insurance	40,373	107,009	42,000	65,009
Social Security	38,402	54,871	40,000	14,871
General Supplies and Materials		860	141,339	(140,479)
Textbooks			200,000	(200,000)
Total Expenditures and Transfers	567,336	875,286	943,352	(68,066)
Receipts Over (Under) Expenditures and Transfers				
Unencumbered Cash, Beginning	282,756	282,756		
Unencumbered Cash, Ending	282,756	282,756		

Unified School District No. 258
Bilingual Education Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Cash Receipts				
Operating Transfers				
Transfer from Supplemental General Fund	$ 1,828	362	544	(182)
Total Cash Receipts	1,828	362	544	(182)
Expenditures and Transfers				
Instruction				
Certified Salaries			2,501	(2,501)
Social Security			250	(250)
Other Employee Benefits			142	(142)
Total Expenditures and Transfers			2,893	(2,893)
Receipts Over (Under) Expenditures and Transfers	1,828	362		
Unencumbered Cash, Beginning	521	2,349		
Unencumbered Cash, Ending	2,349	2,711		

Unified School District No. 258
Virtual Education Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Cash Receipts				
Revenue from Local Sources				
Other Revenue From Local Sources	$ 602			
Operating Transfers				
Transfer from General Fund	250,000	320,377	200,000	120,377
Transfer from Supplemental General Fund	412,056	457,298	292,000	165,298
Total Operating Transfers	662,056	777,675	492,000	285,675
Total Cash Receipts	662,658	777,675	492,000	285,675
Expenditures and Transfers				
Instruction				
Certified Salaries	320,038	362,562	345,000	17,562
Non-Certified Salaries	42,185	41,044	45,000	(3,956)
Group Insurance	34,792	43,942	36,500	7,442
Social Security	24,006	26,641	25,000	1,641
Communication Services	6,000	6,455	10,867	(4,412)
General Supplies and Materials	27,125	26,250	35,000	(8,750)
Property (Equipment & Furnishings)	2,706	20,349	25,000	(4,651)
Total Instruction	456,852	527,243	522,367	4,876
Support Services - Students				
Purchased Professional and Technical Services	81,609	113,093	133,000	(19,907)
General Administration				
Certified Salaries	29,057	26,056	35,000	(8,944)
Other Purchased Services		1,265	10,000	(8,735)
Communication Services	8,014	8,298		8,298
General Supplies and Materials	3,441	3,192	5,000	(1,808)
Other	5,118	5,737	10,000	(4,263)
Total General Administration	45,630	44,548	60,000	(15,452)
Operations and Maintenance				
Purchased Property Services	615	627		627
Water/Sewer Services (Non-Energy)	249	280	275	5
Rentals/Leases	7,600	8,400	10,000	(1,600)
Other Purchased Property Services			2,000	(2,000)
Heating	312	333	1,000	(667)
Electricity	1,351	1,520	2,500	(980)
Total Operations and Maintenance	10,127	11,160	15,775	(4,615)
Total Expenditures and Transfers	594,218	696,044	731,142	(35,098)
Receipts Over (Under) Expenditures and Transfers	68,440	81,631		
Unencumbered Cash, Beginning	170,702	239,142		
Unencumbered Cash, Ending	239,142	320,773		

Unified School District No. 258
Capital Outlay Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Cash Receipts				
Revenue from Local Sources				
Ad Valorem Taxes	$ 443,226	466,675	457,583	9,092
Delinquent Taxes	4,796	3,958	3,701	257
16/20M Truck Tax	699	717		717
Commercial Motor Vehicle Tax	3,073	2,658		2,658
Interest on Investments	51,302	10,436	50,000	(39,564)
Other Revenue From Local Sources	153,466	54,619	20,000	34,619
Lease Purchase Proceeds		599,980		599,980
Total Revenue from Local Sources	656,562	1,139,043	531,284	607,759
Revenue from County Sources				
Motor Vehicle Tax	24,241	23,300	24,733	(1,433)
Recreational Vehicle Tax	578	532	551	(19)
Commercial Vehicle Tax			3,008	(3,008)
Total Revenue from County Sources	24,819	23,832	28,292	(4,460)
Revenue from State Sources				
General State Aid	162,076	214,336	219,299	(4,963)
Operating Transfers				
Transfer from General Fund	265,411	493,803		493,803
Total Cash Receipts	1,108,868	1,871,014	778,875	1,092,139
Expenditures and Transfers				
Instruction				
Supplies and Materials			250,000	(250,000)
Audio Visual and Software			350,000	(350,000)
Property (Equipment & Furnishings)	158,326	415,050	500,000	(84,950)
Total Instruction	158,326	415,050	1,100,000	(684,950)
Support Services - Students				
Property (Equipment & Furnishings)	281,158		600,000	(600,000)
Operations and Maintenance				
Rentals/Leases			125,042	(125,042)
Property (Equipment & Furnishings)		8,974	100,000	(91,026)
Total Operations and Maintenance		8,974	225,042	(216,068)
Student Transportation				
Property (Equipment & Furnishings)			200,000	(200,000)
Monitoring Services				
Property (Equipment & Furnishings)	39,859	59,196		59,196
Facilities Acquisition/Construction				
Site Improvement Services	468,573	1,042,787	1,000,000	42,787
New Buildings Acquisition and Construction			75,000	(75,000)
Building Repair and Remodeling			101,174	(101,174)
Total Facilities Acquisition/Construction	468,573	1,042,787	1,176,174	(133,387)
Total Expenditures and Transfers	947,916	1,526,007	3,301,216	(1,775,209)
Receipts Over (Under) Expenditures and Transfers	160,952	345,007		
Unencumbered Cash, Beginning	2,361,390	2,522,342		
Unencumbered Cash, Ending	2,522,342	2,867,349		

Unified School District No. 258
Driver Training Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Cash Receipts				
Revenue from Local Sources				
User Charges and Fines	$ 4,344	4,279	4,500	(221)
Revenue from State Sources				
General State Aid		3,782	3,720	62
Total Cash Receipts	4,344	8,061	8,220	(159)
Expenditures and Transfers				
Instruction				
Certified Salaries	5,600	5,600	6,000	(400)
Social Security	428	428	550	(122)
Miscellaneous Supplies	64			
Total Instruction	6,092	6,028	6,550	(522)
Operations and Maintenance				
Motor Fuel		195	500	(305)
Vehicle Operation/Maintenance				
Property (Equipment & Furnishings)			10,062	(10,062)
Total Expenditures and Transfers	6,092	6,223	17,112	(10,889)
Receipts Over (Under) Expenditures and Transfers	(1,748)	1,838		
Unencumbered Cash, Beginning	10,639	8,891		
Unencumbered Cash, Ending	8,891	10,729		

Unified School District No. 258
Food Service Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Cash Receipts				
Revenue from Local Sources				
Student Sales	$ 10,704	503		503
Adults and Non-Reimbursable Programs	1,610	4,132	13,106	(8,974)
Other Revenue From Local Sources			5,000	(5,000)
Total Revenue from Local Sources	12,314	4,635	18,106	(13,471)
Revenue from State Sources				
General State Aid	3,393	3,263	2,233	1,030
Revenue from Federal Sources				
Federal Financial Assistance	320,986	441,402	335,103	106,299
Other Federal Financial Assistance		16,877		16,877
Total Revenue from Federal Sources	320,986	458,279	335,103	123,176
Operating Transfers				
Transfer from General Fund		7,812		7,812
Total Cash Receipts	336,693	473,989	355,442	118,547
Expenditures and Transfers				
Food Service Operations				
Non-Certified Salaries	169,858	155,574	180,000	(24,426)
Group Insurance	21,471	34,905	25,000	9,905
Social Security	12,758	11,440	14,000	(2,560)
Purchased Professional and Technical Services	3,637	13,294		13,294
Other Miscellaneous Purchased Services			5,000	(5,000)
Food and Milk	146,005	221,726	163,896	57,830
Miscellaneous Supplies	24,613	11,386	25,000	(13,614)
Property (Equipment & Furnishings)	12,705	1,874	10,000	(8,126)
Other	2,953	5,886	3,500	2,386
Total Food Service Operations	394,000	456,085	426,396	29,689
Budget Credit Adjustment			123,176	(123,176)
Total Expenditures and Transfers	394,000	456,085	549,572	(93,487)
Receipts Over (Under) Expenditures and Transfers	(57,307)	17,904		
Unencumbered Cash, Beginning	128,101	70,794		
Unencumbered Cash, Ending	70,794	88,698		

Unified School District No. 258
Professional Development Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Cash Receipts				
Operating Transfers				
Transfer from General Fund	$	55,000		55,000
Total Cash Receipts		55,000		55,000
Expenditures and Transfers				
Instruction				
Certified Salaries			15,000	(15,000)
Group Insurance			5,000	(5,000)
Social Security			3,500	(3,500)
Purchased Professional and Technical Services			20,000	(20,000)
Other Professional Services		4,558		4,558
Books and Periodicals			12,084	(12,084)
Total Expenditures and Transfers		4,558	55,584	(51,026)
Receipts Over (Under) Expenditures and Transfers		50,442		
Unencumbered Cash, Beginning	55,584	55,584		
Unencumbered Cash, Ending	55,584	106,026		

Unified School District No. 258
Special Education Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Cash Receipts				
Operating Transfers				
Transfer from General Fund	$ 976,997	902,656	1,000,000	(97,344)
Transfer from Supplemental General Fund	73,127	271,945	334,000	(62,055)
Total Cash Receipts	1,050,124	1,174,601	1,334,000	(159,399)
Expenditures and Transfers				
Instruction				
LEA Payments to COOP's/Interlocals	406,613	406,613	550,000	(143,387)
LEA State Aid Flowthrough Payments to COOP's/Interlocals	720,097	865,363	900,000	(34,637)
Total Instruction	1,126,710	1,271,976	1,450,000	(178,024)
Vehicle Operation Services				
Non-Certified Salaries	20,434	35,549	25,000	10,549
Social Security	1,563	2,720	2,427	293
Motor Fuel	1,305	2,217	5,000	(2,783)
Other		914		914
Total Vehicle Operation Services	23,302	41,400	32,427	8,973
Total Expenditures and Transfers	1,150,012	1,313,376	1,482,427	(169,051)
Receipts Over (Under) Expenditures and Transfers	(99,888)	(138,775)		
Unencumbered Cash, Beginning	248,315	148,427		
Unencumbered Cash, Ending	148,427	9,652		

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, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Cash Receipts				
Revenue from Federal Sources				
Federal Financial Assistance	$	9,162		9,162
Operating Transfers				
Transfer from General Fund	40	342,344		342,344
Transfer from Supplemental General Fund	403,767	102,656	329,754	(227,098)
Total Operating Transfers	403,807	445,000	329,754	115,246
Total Cash Receipts	403,807	454,162	329,754	124,408
Expenditures and Transfers				
Instruction				
Certified Salaries	254,378	285,167	280,000	5,167
Group Insurance	41,578	36,649	50,000	(13,351)
Social Security	18,431	20,431	25,000	(4,569)
Repairs and Maintenance	270			
Other Miscellaneous Purchased Services			1,000	(1,000)
General Supplies and Materials	58,436	35,674	65,000	(29,326)
Textbooks	9,056	5,166	10,000	(4,834)
Property (Equipment & Furnishings)			16,750	(16,750)
Total Instruction	382,149	383,087	447,750	(64,663)
Operations and Maintenance				
Purchased Property Services	417			
Water/Sewer Services (Non-Energy)	257		500	(500)
Other Purchased Property Services			750	(750)
Electricity	840	272	1,000	(728)
Total Operations and Maintenance	1,514	272	2,250	(1,978)
Budget Credit Adjustment			9,162	(9,162)
Total Expenditures and Transfers	383,663	383,359	459,162	(75,803)
Receipts Over (Under) Expenditures and Transfers	20,144	70,803		
Unencumbered Cash, Beginning	100,103	120,247		
Unencumbered Cash, Ending	120,247	191,050		

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, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Revenue from State Sources				
General State Aid	$ 627,019	679,361	751,795	(72,434)
Total Cash Receipts	627,019	679,361	751,795	(72,434)
Expenditures and Transfers				
Instruction				
Other Employee Benefits	445,806	495,513	534,519	(39,006)
Support Services - Students				
Other Employee Benefits	22,854	14,627	27,402	(12,775)
Support Services - Instr. Staff				
Other Employee Benefits	3,360	4,743	4,029	714
General Administration				
Other Employee Benefits	29,245	32,531	35,065	(2,534)
School Administration				
Other Employee Benefits	47,324	51,485	56,742	(5,257)
Support Services - Business				
Other Employee Benefits	836	865	1,002	(137)
Operations and Maintenance				
Other Employee Benefits	42,706	45,310	51,205	(5,895)
Student Transportation				
Other Employee Benefits	10,074	9,836	12,079	(2,243)
Operation of Non-Instruction Services				
Other Employee Benefits	24,814	24,451	29,752	(5,301)
Total Expenditures and Transfers	627,019	679,361	751,795	(72,434)
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, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

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

Unified School District No. 258
Textbook and Student Material Revolving Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Revenue from Local Sources		
Other Revenue From Local Sources	$ 4,800	1,000
User Charges and Fines	3,297	7,707
Rental Fees and Books	7,920	11,289
Total Cash Receipts	16,017	19,996
Expenditures and Transfers		
Instruction		
Textbooks		20,000
Total Expenditures and Transfers		20,000
Receipts Over (Under) Expenditures and Transfers	16,017	(4)
Unencumbered Cash, Beginning	99,056	115,073
Unencumbered Cash, Ending	115,073	115,069

Unified School District No. 258
Recreation Commission Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Revenue from Local Sources				
Ad Valorem Taxes	$ 138,612	145,832	142,998	2,834
Delinquent Taxes	1,412	1,192	1,158	34
16/20M Truck Tax	132	223		223
Commercial Motor Vehicle Tax	944	831		831
Total Revenue from Local Sources	141,100	148,078	144,156	3,922
Revenue from County Sources				
Motor Vehicle Tax	5,809	7,284	7,732	(448)
Recreational Vehicle Tax	136	166	173	(7)
Commercial Vehicle Tax			940	(940)
Revenue in Lieu of Taxes	48			
Total Revenue from County Sources	5,993	7,450	8,845	(1,395)
Total Cash Receipts	147,093	155,528	153,001	2,527
Expenditures and Transfers				
Community Services Operations				
Community Service Operations	217,439	152,291	228,252	(75,961)
Total Expenditures and Transfers	217,439	152,291	228,252	(75,961)
Receipts Over (Under) Expenditures and Transfers	(70,346)	3,237		
Unencumbered Cash, Beginning	145,597	75,251		
Unencumbered Cash, Ending	75,251	78,488		

Unified School District No. 258
Elementary/Secondary School Emergency Relief Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Revenue from Federal Sources		
Federal Financial Assistance	$ 83,877	306,080
Total Cash Receipts	83,877	306,080
Expenditures and Transfers		
Instruction		
Certified Salaries		169,922
Non-Certified Salaries		6,200
Purchased Professional and Technical Services		48,112
Other Professional Services		14,600
Textbooks	17,927	15
Workbooks	17,937	
Equipment	28,250	100
Other	8,909	
Total Instruction	73,023	238,949
Support Services - Instr. Staff		
Purchased Professional and Technical Services	83,610	267
School Administration		
Other Professional Services		1,500
Operations and Maintenance		
Non-Certified Salaries		6,079
Equipment		10,000
Total Operations and Maintenance		16,079
Total Expenditures and Transfers	156,633	256,795
Receipts Over (Under) Expenditures and Transfers	(72,756)	49,285
Unencumbered Cash, Beginning		(72,756)
Unencumbered Cash, Ending	(72,756)	(23,471)

Unified School District No. 258
SPARK Program Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Revenue from Federal Sources		
Federal Financial Assistance	$ 241,400	
Total Cash Receipts	241,400	
Expenditures and Transfers		
Instruction		
General Supplies and Materials	138,281	
Equipment	103,119	
Total Expenditures and Transfers	241,400	
Receipts Over (Under) Expenditures and Transfers		
Unencumbered Cash, Beginning		
Unencumbered Cash, Ending		

Unified School District No. 258
ESSER Special Education Grant Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Revenue from Federal Sources		
Federal Financial Assistance	$ 12,460	
Total Cash Receipts	12,460	
Expenditures and Transfers		
Instruction		
Certified Salaries	12,460	
Total Expenditures and Transfers	12,460	
Receipts Over (Under) Expenditures and Transfers		
Unencumbered Cash, Beginning		
Unencumbered Cash, Ending		

Unified School District No. 258
21st Century Community Learning Centers Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

	Prior Year Actual	Current Year Actual
Cash Receipts		
None	$	
Expenditures and Transfers		
Instruction		
General Supplies and Materials	1,342	
Total Expenditures and Transfers	1,342	
Receipts Over (Under) Expenditures and Transfers	(1,342)	
Unencumbered Cash, Beginning	1,342	
Unencumbered Cash, Ending		

Unified School District No. 258
Technology Literacy Challenge Grant Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

	Prior Year Actual	Current Year Actual
Cash Receipts		
None	$	
Expenditures and Transfers		
Instruction		
General Supplies and Materials		1
Total Expenditures and Transfers		1
Receipts Over (Under) Expenditures and Transfers		(1)
Unencumbered Cash, Beginning	1	1
Prior Year Encumbrances Cancelled		
Unencumbered Cash, Ending	1	

Unified School District No. 258
REAP Grant Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Revenue from Federal Sources		
Federal Financial Assistance	$ 24,943	3,162
Total Cash Receipts	24,943	3,162
Expenditures and Transfers		
Instruction		
General Supplies and Materials	19,926	3,073
Operations and Maintenance		
Other	5,135	92
Total Expenditures and Transfers	25,061	3,165
Receipts Over (Under) Expenditures and Transfers	(118)	(3)
Unencumbered Cash, Beginning	5	3
Prior Year Encumbrances Cancelled	116	
Unencumbered Cash, Ending	3	

Unified School District No. 258
Special Mini-Grants Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Revenue from Local Sources		
Other Revenue From Local Sources	$ 7,558	19,178
Donations	62,593	325,603
Total Revenue from Local Sources	70,151	344,781
Revenue from Federal Sources		
Federal Financial Assistance	9,530	
Total Cash Receipts	79,681	344,781
Expenditures and Transfers		
Instruction		
Social Security	6,293	8,671
Equipment	52,679	
Other	6,549	1,065
Total Instruction	65,521	9,736
General Administration		
Miscellaneous Supplies		549
Total Expenditures and Transfers	65,521	10,285
Receipts Over (Under) Expenditures and Transfers	14,160	334,496
Unencumbered Cash, Beginning	171,008	185,168
Unencumbered Cash, Ending	185,168	519,664

Unified School District No. 258
Title I Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Revenue from Federal Sources		
Federal Financial Assistance	$ 120,934	93,280
Total Cash Receipts	120,934	93,280
Expenditures and Transfers		
Instruction		
Certified Salaries	104,305	113,975
Group Insurance	9,955	8,994
Social Security	5,749	8,463
General Supplies and Materials	7,439	13,649
Total Expenditures and Transfers	127,448	145,081
Receipts Over (Under) Expenditures and Transfers	(6,514)	(51,801)
Unencumbered Cash, Beginning	13,193	6,679
Unencumbered Cash, Ending	6,679	(45,122)

Unified School District No. 258
Improving Teacher Quality Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Revenue from Federal Sources		
Federal Financial Assistance	$ 6,050	30,884
Total Cash Receipts	6,050	30,884
Expenditures and Transfers		
Instruction		
Certified Salaries		8,630
Social Security		842
Purchased Professional and Technical Services	7,975	19,027
General Teaching Supplies	3,774	
Total Expenditures and Transfers	11,749	28,499
Receipts Over (Under) Expenditures and Transfers	(5,699)	2,385
Unencumbered Cash, Beginning	941	(4,758)
Unencumbered Cash, Ending	(4,758)	(2,373)

Unified School District No. 258
KDHE COVID Testing Grant Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Revenue from Local Sources		
Other Revenue From Local Sources	$	37,628
Total Cash Receipts		37,628
Expenditures and Transfers		
Support Services - Students		
Non-Certified Salaries		37,075
Social Security		1,677
Other Employee Benefits		1,292
General Supplies and Materials		11,400
Audio Visual and Software		1,502
Other		300
Total Expenditures and Transfers		53,246
Receipts Over (Under) Expenditures and Transfers		(15,618)
Unencumbered Cash, Beginning		
Unencumbered Cash, Ending		(15,618)

Unified School District No. 258
Masonic Literacy Grant Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

	Prior Year Actual	Current Year Actual
Cash Receipts		
None	$	
Expenditures and Transfers		
Instruction		
General Supplies and Materials	1,749	
Total Expenditures and Transfers	1,749	
Receipts Over (Under) Expenditures and Transfers	(1,749)	
Unencumbered Cash, Beginning	2,966	1,217
Unencumbered Cash, Ending	1,217	1,217

Unified School District No. 258
Mental Health Grant Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

	Prior Year Actual	Current Year Actual
Cash Receipts		
None	$	
Expenditures and Transfers		
Instruction		
Purchased Professional and Technical Services		500
Total Expenditures and Transfers		500
Receipts Over (Under) Expenditures and Transfers		(500)
Unencumbered Cash, Beginning	582	582
Unencumbered Cash, Ending	582	82

Unified School District No. 258
SEK Mental Health Grant Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

		Prior Year Actual	Current Year Actual
Cash Receipts			
Revenue from 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			
Unencumbered Cash, Ending			5,000

Unified School District No. 258
Kansas Reading Roadmap Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

	Prior Year Actual	Current Year Actual
Cash Receipts		
None	$	
Expenditures and Transfers		
Instruction		
Motor Fuel	1,454	
Total Expenditures and Transfers	1,454	
Receipts Over (Under) Expenditures and Transfers	(1,454)	
Unencumbered Cash, Beginning	1,454	
Unencumbered Cash, Ending		

Unified School District No. 258
Title II ARRA Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

	Prior Year Actual	Current Year Actual
Cash Receipts		
None	$	
Expenditures and Transfers		
Instruction		
General Supplies and Materials		18
Total Expenditures and Transfers		18
Receipts Over (Under) Expenditures and Transfers		(18)
Unencumbered Cash, Beginning	18	18
Prior Year Encumbrances Cancelled		
Unencumbered Cash, Ending	18	

Unified School District No. 258
Title IV-A Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Revenue from Federal Sources		
Federal Financial Assistance	$ 6,700	18,472
Total Cash Receipts	6,700	18,472
Expenditures and Transfers		
Instruction		
General Teaching Supplies	2,475	17,441
General Administration		
Other	6,906	
Total Expenditures and Transfers	9,381	17,441
Receipts Over (Under) Expenditures and Transfers	(2,681)	1,031
Unencumbered Cash, Beginning	(363)	(3,044)
Unencumbered Cash, Ending	(3,044)	(2,013)

Unified School District No. 258
Health Care Grant Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

		Prior Year Actual	Current Year Actual
Cash Receipts			
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, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Revenue from Local Sources		
Donations	$ 40,350	24,000
Operating Transfers		
Transfer from General Fund		39,396
Total Cash Receipts	40,350	63,396
Expenditures and Transfers		
Instruction		
Other	31	
Support Services - Instr. Staff		
Non-Certified Salaries	46,176	47,321
Social Security	3,534	3,534
Purchased Professional and Technical Services		100
Total Support Services - Instr. Staff	49,710	50,955
Total Expenditures and Transfers	49,741	50,955
Receipts Over (Under) Expenditures and Transfers	(9,391)	12,441
Unencumbered Cash, Beginning	(5,668)	(15,059)
Unencumbered Cash, Ending	(15,059)	(2,618)

Unified School District No. 258
Families and Schools Together Grant Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

	Prior Year Actual	Current Year Actual
Cash Receipts		
None	$	
Expenditures and Transfers		
Support Services - Students		
General Supplies and Materials	18,986	2,496
Total Expenditures and Transfers	18,986	2,496
Receipts Over (Under) Expenditures and Transfers	(18,986)	(2,496)
Unencumbered Cash, Beginning	34,734	15,748
Unencumbered Cash, Ending	15,748	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, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Cash Receipts				
Revenue from Local Sources				
Ad Valorem Taxes	$ 572,546	13,147	18,229	(5,082)
Delinquent Taxes	6,892	5,683	4,782	901
16/20M Truck Tax	947	930		930
Commercial Motor Vehicle Tax	3,988	3,434		3,434
Total Revenue from Local Sources	584,373	23,194	23,011	183
Revenue from County Sources				
Motor Vehicle Tax	31,948	30,148	32,020	(1,872)
Recreational Vehicle Tax	746	688	714	(26)
Commercial Vehicle Tax			3,894	(3,894)
Revenue in Lieu of Taxes	200			
Total Revenue from County Sources	32,894	30,836	36,628	(5,792)
Revenue from State Sources				
General State Aid	273,411	88,000	90,123	(2,123)
Total Cash Receipts	890,678	142,030	149,762	(7,732)
Expenditures and Transfers				
Debt Service				
Redemption of Principal	740,000	200,000	200,000	
Interest (Coupons)	19,476	4,725	4,725	
Commission and Postage			100	(100)
Total Expenditures and Transfers	759,476	204,725	204,825	(100)
Receipts Over (Under) Expenditures and Transfers	131,202	(62,695)		
Unencumbered Cash, Beginning	1,513,724	1,644,926		
Unencumbered Cash, Ending	1,644,926	1,582,231		

Unified School District No. 258
Humboldt, Kansas
Agency Funds
Schedule of Receipts and Disbursements
Regulatory Basis
For the Year Ended June 30, 2022

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Student Organization Funds:				
Elementary:				
Activity	$ 501	-	-	501
Special Project	3,914	3,439	3,587	3,766
Yearbook	680	1,484	951	1,213
Revtrak	-	-	-	-
Middle School:				
Art Club	203	100	150	153
Pep Club	699	4,386	3,388	1,697
Student Council	2,027	777	200	2,604
Project	579	-	-	579
High School:				
Art Club	9	-	-	9
Band	6,064	21,958	27,306	716
Baseball	154	452	-	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	666	-	24	642
Class of '22	173	17,390	16,294	1,269
Class of '23	425	4,936	4,705	656
Class of '24	340	995	-	1,335
Class of '25	-	422	-	422
Concessions	226	24,869	19,887	5,208
Construction	-	-	-	-
Cross Country	504	4,987	4,910	581
Cub Cards	811	-	50	761
Dance Team	-	1,101	792	309
Drama	301	-	-	301
FCA	146	180	291	35
FFA	22,662	8,013	7,934	22,741
FCCLA/FHA	4,743	57	3,911	889
Football	222	3,213	1,701	1,734
Healthy Lifestyle	3	657	-	660
HHS Volleyball	768	13,462	9,439	4,791
HS Boys Basketball	553	814	642	725
HS Girls Basketball	3,095	3,395	1,883	4,607
Kays/Kayettes	112	-	-	112
National Honor Society	491	1,441	1,626	306
Revtrak	20	-	20	-
Skills USA	1,147	-	-	1,147
Softball	4	168	73	99
Sparc	657	-	657	-
Spirit Club	2,146	4,505	3,760	2,891
Student Activities	63	-	-	63
Student Council	901	3,395	3,262	1,034
Summer Basketball	100	-	-	100
Sundowner	740	718	1,243	215
Weightlifting	768	50	291	527
Other Agency Funds:				
Board Office:				
Health Insurance	4,355	26,193	25,709	4,839
Operations	164	4,968	6,215	(1,083)
Sales Tax	28	3,689	3,422	295
Collections	-	25	-	25
Elementary School				
Sales Tax	-	324	324	-
Middle School				
Sales Tax	-	83	83	-
High School				
Sales Tax	-	3,276	3,276	-
Payroll Clearing	276,420	2,564,129	2,844,506	(3,957)
Total Agency Funds	342,123	2,730,051	3,002,512	69,662

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, 2022

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	-	-	13	-	13
High School:						
Athletics	$ 3,820	35,964	35,089	4,695	-	4,695
Subtotal Gate Receipts	3,833	35,964	35,089	4,708	-	4,708
Special Projects:						
Elementary:						
Library	1,065	21	120	966	-	966
Middle School:						
Pictures	2,101	874	781	2,194	-	2,194
Technology (Student Fund)	11	-	-	11	-	11
Misc.	73	1,507	1,569	11	-	11
Revtrak	1	-	-	1	-	1
High School:						
Library	3,271	240	-	3,511	-	3,511
Publications	4,956	20,412	20,548	4,820	-	4,820
Special Project	2,939	2,983	3,721	2,201	-	2,201
Subtotal Special Projects	14,417	26,037	26,739	13,715	-	13,715
Total District Activity Funds	29,698	62,001	61,828	18,423	-	18,423

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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, 2022, and have issued our report thereon dated February 16, 2023, which was qualified because the District prepares its financial statement to meet the requirements of the State of Kansas on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

Report on Internal Control Over Financial Reporting

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

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

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

Report on Compliance and Other Matters

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

Purpose of this Report

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

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

Chanute, Kansas
February 16, 2023

Rodney M. Burns
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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, 2022. The District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

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

Basis for Opinion on Each Major Federal Program

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

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

Responsibilities of Management for Compliance

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

Auditor's Responsibilities for the Audit of Compliance

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

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

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

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

Report on Internal Control over Compliance

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

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

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

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

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

Chanute, Kansas
February 16, 2023

Unified School District No. 258
Humboldt, Kansas
Schedule of Findings and Questioned Costs
For the Fiscal Year Ended June 30, 2022

I. Summary of Independent Auditors' Results

Financial Statement:
The independent auditors' report expresses an adverse opinion on the financial statement of Unified School District No. 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

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

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

II. Financial Statement Findings

None.

III. Federal Award Findings and Questioned Costs

None.

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Unified School District No. 258
Humboldt, Kansas
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2022

Federal Grantor/Pass-through Grantor/Program Title	Pass-through Entity Identifying Number	Federal CFDA Number	Cash Receipts	Disbursements/ Expenditures	Provided to Subrecipients	
U.S. Department of Agriculture						
Passed through State Department of Education						
Child Nutrition Cluster:						
School Breakfast Program	DO258	10.553	$ 80,848	80,848	0	
National School Lunch Program	DO258	10.555	327,947	327,947	0	
Summer Food Service Program for Children	DO258	10.559	48,870	48,870	0	
	Total Child Nutrition Cluster		457,665	457,665	0	(1)
Pandemic EBT Administrative Costs - COVID-19	DO258	10.649	614	614		
Total U.S. Department of Agriculture			458,279	458,279	0	
U.S. Department of Education						
Title I Grant to Local Educational Agencies	DO258	84.010	93,280	145,081	0	
Career and Technical Education - Basic Grants to States	DO258	84.048	9,162	9,162	0	
Improving Teacher Quality State Grants	DO258	84.367	30,883	28,499	0	
Student Support and Academic Enrichment Program	DO258	84.424	18,473	17,441	0	
Education Stabilization Fund - Elementary and Secondary School Emergency Relief Fund - COVID-19	DO258	84.425D	306,080	256,796	0	
Passed through Southeast Kansas Education Service Center						
Career and Technical Education - Basic Grants to States		84.048	6,721	6,721	0	
Rural Education (Direct)		84.358	3,162	3,165	0	
Total U.S. Department of Education			467,761	466,865	0	
U.S. Department of Health and Human Services						
Passed through Kansas Department of Education						
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC) - COVID-19	DO258	93.323	37,628	53,246	0	
Total Federal Awards			963,668	978,390	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.