



UNIFIED SCHOOL DISTRICT NO. 458

FINANCIAL STATEMENT WITH REGULATORY-REQUIRED
SUPPLEMENTARY INFORMATION TOGETHER WITH
INDEPENDENT AUDITOR'S REPORT

JUNE 30, 2022

Table of Contents

	<u>Page Number</u>
Independent Auditor's Report	1 - 4
FINANCIAL STATEMENT:	
STATEMENT 1	
Summary Statement of Receipts, Expenditures, and Unencumbered Cash (Regulatory Basis)	5 - 6
Notes to the Financial Statement	7 - 16
SCHEDULE 1	
Summary of Expenditures – Actual and Budget (Regulatory Basis)	17
SCHEDULE 2	
Schedule of Receipts and Expenditures – Actual and Budget (Regulatory Basis)	
General Fund	18
Supplemental General Fund	19
At Risk Fund (K-12)	20
Bilingual Education Fund	21
Virtual Education Fund	22
Capital Outlay Fund	23
Food Service Fund	24
Professional Development Fund	25
Parent Education Fund	26
Special Education Fund	27
Special Education Cooperative Fund	28
Career and Post-Secondary Education Fund	29
KPERS Special Retirement Fund	30
Gifts and Grants Fund	31
Contingency Reserve Fund	32
Textbook and Student Material Revolving Fund	33
Title I Fund	34
CARES Act Fund	35
Title II-A Fund	36
Title IV 21 st Century Fund	37
SPARK Grant Fund	38
Bond and Interest Fund	39
Special Assessment Fund	40
Bond Construction Fund	41
Bond Construction II Fund	42
SCHEDULE 3	
Summary of Receipts and Disbursements – (Regulatory Basis) Agency Funds	43 - 45

SCHEDULE 4

Schedule of Receipts, Expenditures, and Unencumbered Cash – (Regulatory Basis)
District Activity Funds

46

SINGLE AUDIT SECTION:

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*

47 - 48

Independent Auditor's Report on Compliance for Each Major Federal Program;
Report on Internal Control Over Compliance Required by the Uniform Guidance

49 - 51

Schedule of Findings and Questioned Costs

52 - 53

Summary Schedule of Prior Audit Findings

54

OTHER INFORMATION:

Schedule of Expenditures of Federal Awards

55 - 56

Notes to Schedule of Expenditures of Federal Awards

57





Independent Auditor's Report

To the Board of Education
Unified School District No. 458
Basehor, 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. 458, Basehor, 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 Unified School District No. 458, 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 United School District No. 458, 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 2.

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 2 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 2 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 2; 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 opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS 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 judgement and maintain professional skepticism throughout the audit.
- Identify and assess the risk 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 judgement, 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.

Required 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, summary of regulatory basis receipts and disbursements – agency funds, and schedule of 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 accompanying required supplementary information is fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note 2.

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. 458 as of and for the year ended June 30, 2021 (not presented herein), and have issued our report thereon dated September 6, 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/oar/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 ended 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 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 basic financial statement as a whole for the year ended June 30, 2021, on the basis of accounting described In Note 2.

Other Information

Our audit was conducted for the purpose of forming an opinion on the financial statement as a whole. The accompanying schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* (CFR) 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 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 financial statement. The information has been subjected to the auditing procedures applied in the audit of the financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statement or to the 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 financial statement as a whole.



Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated January 9, 2023 on our consideration of the Unified School District No. 458'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 to describe the scope of our testing of internal controls over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Unified School District No. 458'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 Unified School District No. 458's internal control over financial reporting and compliance.

SSC CPAs, P.A.

SSC CPAs, P.A.
Topeka, Kansas
January 9, 2023



UNIFIED SCHOOL DISTRICT NO. 458

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH (REGULATORY BASIS)

FOR THE YEAR ENDED JUNE 30, 2022

STATEMENT 1

Funds	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
General Funds						
General	\$ -	\$ 19,369,884	\$ 19,369,884	\$ -	\$ 25,952	\$ 25,952
Supplemental General	197,899	5,624,122	5,706,002	116,019	85,581	201,600
Special Purpose Funds						
At Risk (K-12)	-	684,136	684,136	-	-	-
Bilingual Education	51,800	39,293	91,093	-	-	-
Virtual Education	259,176	600,000	698,767	160,409	5,700	166,109
Capital Outlay	3,532,527	2,288,871	2,570,130	3,251,268	110,786	3,362,054
Food Service	88,848	1,684,448	1,384,607	388,689	-	388,689
Professional Development	241,210	-	105,218	135,992	9,874	145,866
Parent Education	74,049	74,220	67,693	80,576	8,150	88,726
Special Education	748,272	4,714,155	4,870,190	592,237	30,080	622,317
Special Education Cooperative	556,617	8,126,519	8,210,845	472,291	62,328	534,619
Career and Postsecondary Education	89,888	700,000	714,043	75,845	564	76,409
KPERS Special Retirement	-	2,677,221	2,677,221	-	-	-
Gifts and Grants	320	222,000	174,329	47,991	3,325	51,316
Contingency Reserve	1,320,212	-	-	1,320,212	-	1,320,212
Textbook and Student Material Revolving	409,569	144,710	105,977	448,302	-	448,302
Title I	-	102,525	102,525	-	-	-
CARES Act	(55,060)	360,682	466,578	(160,956)	-	(160,956)
Title II-A	-	29,366	29,366	-	-	-
Title IV 21st Century	-	15,291	15,291	-	4,574	4,574
SPARK	-	-	-	-	-	-
District Activity Funds	154,414	835,003	805,714	183,703	-	183,703

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

Page 5

UNIFIED SCHOOL DISTRICT NO. 458**SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH (REGULATORY BASIS)**

FOR THE YEAR ENDED JUNE 30, 2022

STATEMENT 1

Fund	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Bond and Interest Funds						
Bond and Interest	\$ 7,137,605	\$ 7,607,189	\$ 7,914,189	\$ 6,830,605	\$ -	\$ 6,830,605
Special Assessment	18,250	19,508	19,619	18,139	-	18,139
Capital Project Fund						
Bond Construction	(13)	20	7	-	-	-
Bond Construction II	5,919,789	-	1,111,465	4,808,324	4,590,426	9,398,750
Total Reporting Entity (Excluding Agency Funds)	\$ 20,745,372	\$ 55,919,163	\$ 57,894,889	\$ 18,769,646	\$ 4,937,340	\$ 23,706,986
Composition of Cash:						
Checking and Saving Accounts						\$ 23,939,272
Agency Funds per Schedule 3						(232,286)
Total Reporting Entity (Excluding Agency Funds)						\$ 23,706,986

UNIFIED SCHOOL DISTRICT NO. 458
NOTES TO THE FINANCIAL STATEMENT

1. REPORTING ENTITY

Unified School District No. 458 (the District) is a municipal corporation governed by an elected seven-member Board of Education.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States of America. The *Kansas Municipal Audit and Accounting Guide* (KMAAG) regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments 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 receipts and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligation against cash. The KMAAG regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities, or deferred inflows or outflows, other than those mentioned above.

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

Fund Descriptions. The following types of funds comprise the financial activities of the District for the year ended June 30, 2022:

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

Special Purpose Fund - Used to account for the proceeds of specific tax levies and other specific revenue sources (other than Capital Projects and tax levies for long-term debt) that are intended for a specified purpose.

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

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

Agency Fund – Used to report assets held by the municipality in a purely custodial capacity (payroll clearing fund, county treasurer tax collection accounts, etc.).

The District records reimbursable expenditures in the fund that makes the disbursement and records reimbursements as a receipt to the fund that receives the reimbursement. For purposes of budgetary comparisons, the expenditures are properly offset by the reimbursements under the KMAAG regulatory basis accounting.

UNIFIED SCHOOL DISTRICT NO. 458
NOTES TO THE FINANCIAL STATEMENT

3. BUDGETARY INFORMATION

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special purpose funds (unless specifically exempted by statute), bond and interest funds, and business funds. Although directory rather than mandatory, 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 on or before August 5th of the proposed budget and notice of public hearing on the budget.
3. Public hearing on or before August 15th, but a least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25th.

If the District 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 District did not hold a revenue neutral rate hearing for this year.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. There were no budget amendments for this year.

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

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which revenues are recognized when cash is received and expenditures include disbursements, accounts payable and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments by the District for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year end.

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

Gifts and Grants Fund	Contingency Reserve Fund	Textbook and Student Material Revolving Fund
Title I Fund	CARES Act Fund	Title II-A Fund
Title IV 21st Century Fund	SPARK Grant Fund	District Activity Funds

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

UNIFIED SCHOOL DISTRICT NO. 458
NOTES TO THE FINANCIAL STATEMENT

4. 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, or in an adjoining county if such institution has been designated as an official depository, 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 deposits with allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The District invested proceeds of the Refunding and Improvement Series 2018 Bonds in the investments above pursuant to K.S.A. 10-131 which allows additional investment authority of bond proceeds. 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.

Custodial credit risk - deposits. Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. State statutes require the District's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas District, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. The District has not designated a "peak period." All deposits were legally secured at June 30, 2022.

Deposits. At June 30, 2022, the District's carrying amount of deposits was \$23,939,272 and the bank balance was \$26,260,056. Of this balance, \$2,279,094 was held in bond escrow and the remainder was held by two banks resulting in a concentration of credit risk. Federal depository insurance covered \$500,000 of the bank balance and \$23,480,962 was collateralized with securities held by the pledging financial institutions' agents in the District's name.

5. IN-SUBSTANCE RECEIPT IN TRANSIT

The District received \$917,819 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. Of this receipt, \$718,749 was for General Fund State Aid and \$199,070 for Supplemental General Fund State Aid.

UNIFIED SCHOOL DISTRICT NO. 458
NOTES TO THE FINANCIAL STATEMENT

6. CAPITAL PROJECTS

Capital project authorizations with approved change orders compared with expenditures from inception are as follows:

	Expenditures to Date	Project Authorization
2018 Bond Construction Projects consisting of Construction of two elementary schools, early childhood education center, and renovations to existing facilities	\$ 34,164,264	\$ 57,100,000

7. INTERFUND TRANSFERS

Operating transfers were as follows:

From	To	Statutory Authority	Amount
General Fund	At Risk Fund (K-12)	K.S.A. 72-5167	\$ 502,115
General Fund	Special Education Fund	K.S.A. 72-5167	3,114,155
General Fund	Food Service Fund	K.S.A. 72-5167	15,000
General Fund	Bilingual Education Fund	K.S.A. 72-5167	27,310
General Fund	Career and Post Secondary Education Fund	K.S.A. 72-5167	352,642
General Fund	Virtual Education Fund	K.S.A. 72-5167	600,000
Supplemental General Fund	At Risk Fund (K-12)	K.S.A. 72-5143	182,021
Supplemental General Fund	Parent Education Fund	K.S.A. 72-5143	25,000
Supplemental General Fund	Special Education Fund	K.S.A. 72-5143	1,600,000
Supplemental General Fund	Food Service Fund	K.S.A. 72-5143	1,000
Supplemental General Fund	Career and Post Secondary Education Fund	K.S.A. 72-5143	347,358
Supplemental General Fund	Student Material Revolving Fund	K.S.A. 72-5143	3,974
Supplemental General Fund	Bilingual Education Fund	K.S.A. 72-5143	11,983

8. DEFINED BENEFIT PENSION PLAN

Plan Description. The District participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, et seq. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in its Comprehensive Annual Financial Report which can be found on the KPERS website at www.kpers.org or by writing to KPERS (611 S. 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 at 6% of covered

UNIFIED SCHOOL DISTRICT NO. 458
NOTES TO THE FINANCIAL STATEMENT

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 (not including the 1% contribution rate for Death and Disability Program) was 15.59% and 14.23%, respectively, for the fiscal year ended June 30, 2021. The actuarially determined employer contribution rate and the statutory contribution rate was 14.83% and 13.33% for the fiscal year ended June 30, 2022.

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

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

The 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 \$2,677,221 for the year ended June 30, 2022.

Net Pension Liability

At June 30, 2022, the District's proportionate share of the net pension liability reported by KPERS was \$19,667,988. 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. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

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

9. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS

Other Post-Employment Benefits. As provided by K.S.A. 12-5040, the District allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the District is subsidizing the retirees because each participant is charged a level premium,

UNIFIED SCHOOL DISTRICT NO. 458
NOTES TO THE FINANCIAL STATEMENT

regardless of age. However, the cost of this subsidy has not been quantified in this financial statement.

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the District makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured.

Death and Disability Other Post-Employment Benefits. As provided by K.S.A. 74-4927, disabled members in the Kansas Public Employees Retirement System (KPERS) receive long-term disability benefits and life insurance benefits. The plan is administered through a trust held by KPERS that is funded to pay annual benefit payments. The employer contribution rate is set at 1% for the year ended June 30, 2022.

The District provides sick leave for certified and classified personnel. Certified employees earn sick leave at the rate of ten days of leave each school year, or eleven days each year after five years of service with the District. Once a professional employee has accrued 90 sick days, they may opt to sell back any of their unused leave at \$50 per day, for up to 11 days. Classified employee earn sick leave at the rate of one day per month. After five years of continual service, the employee will receive one additional day.

Vacation leave is provided to classified employees with 12 month contracts based on years of continual employment, up to a maximum accumulation of 40 days. Leave is earned at the following rates:

Years of Service	Vacation Days Earned Per Year
0-5 Years	10 days
6 Years	11 days
7 Years	12 days
8 Years	13 days
9 Years	14 days
10 Years and Over	15 days

10. TERMINATION BENEFITS

The Board of Education implemented and has since terminated an early retirement program. Certain employees who were employed by the District during the period when retirement benefits were provided and are still employed by the District may still receive retirement benefits of the program through the year 2022. Early retirement benefits paid during the year ended June 30, 2022 were \$30,970. All employees eligible for the benefits are required to have provided 15 years of service to the District and qualify for KPERS retirement benefits.

If certified employees are eligible for KPERS retirement and leave employment of the District, they will be entitled to compensation for accumulated sick leave at the rate of \$100 per day, up to a maximum of 120 days. Classified employees will receive payment, for up to 45 days of the 90-day maximum accumulated sick leave upon retirement from the District, at their regular daily rate of pay. The employee must have a minimum of 15 years of accumulated employment with the District and qualify for KPERS retirement. The District did not have an accumulated sick leave payout upon retirement for the year ended June 30, 2022.

11. SPECIAL EDUCATION COOPERATIVE

The District entered into a cooperative agreement with Unified School District No. 464 Tonganoxie to provide special education services. The cooperative was formed pursuant to K.S.A. 72-968 *et. seq.* and

UNIFIED SCHOOL DISTRICT NO. 458
NOTES TO THE FINANCIAL STATEMENT

Unified School District No. 458 is the sponsoring district.

The sponsoring district applies for all federal aid and each participating district applies for state aid for special education services. Each district is financially responsible for the salary and wages of their own employees associated with special education services and both districts share in the administrative and overhead costs agreed upon from the approved budget.

12. RISK MANAGEMENT

The district is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The district has been unable to obtain commercial insurance at a cost it considered to be economically justifiable. For this reason, the district joined together with other districts in the State to participate in Kansas Educational Risk Management Pool, LLC, (KERMP LLC) a public entity risk pool currently operating as a common risk management and insurance program for eight participating members.

The district pays an annual premium to KERMP LLC for property insurance coverage. The agreement to participate provides that the KERMP LLC will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of \$500,000 for each insured event. Additional premiums may be due if total claims for the pool are different than what has been anticipated by KERMP LLC management.

13. COVID-19

In 2020, the World Health Organization ("WHO") announced a global health emergency because of the COVID-19 outbreak and classified the COVID-19 outbreak as a pandemic. The full impact of the COVID-19 outbreak continues to evolve as of the date of this report. As such, it is uncertain as to the full magnitude that the pandemic will have on the District's financial condition, liquidity and future results of operations. Management is actively monitoring the global and local situation on its financial condition, liquidity, operations, suppliers, industry and workforce. Given the daily evolution of the COVID-19 outbreak and the global responses to curb its spread, the District is not able to estimate the effects of the COVID-19 outbreak on its results of operations, financial condition or liquidity for year ending June 30, 2022. Future potential impacts may include: decrease of federal funding related to the pandemic to help offset costs; decrease in student enrollment due to more students enrolling in virtual classes or home schooling; and decrease in federal funding rates for food service due to the payment schedule of full, reduced and free returning in fiscal year ending June 30, 2023.

14. COMPLIANCE WITH STATUTES

At June 30, 2022, the District had one fund with negative ending unencumbered cash balances: the CARES fund for \$160,956. The fund operates on a reimbursement basis. The District incurred expenditures during the year ended June 30, 2022 and the reimbursements were not received until the subsequent year. Therefore, the negative balances were caused by the timing of the reimbursements. Management is aware of no statutory violations for the period covered by the audit.

UNIFIED SCHOOL DISTRICT NO. 458
NOTES TO THE FINANCIAL STATEMENT

15. SUBSEQUENT EVENTS

The District's management has evaluated events and transactions occurring after June 30, 2022 through January 9, 2023. The aforementioned date represents the date the financial statement was available to be issued.

UNIFIED SCHOOL DISTRICT NO. 458
NOTES TO THE FINANCIAL STATEMENT

16. LONG-TERM DEBT

Changes in long-term liabilities for the municipality for the fiscal year ended June 30, 2022, were as follows:

									Less:		
				Date of	Balance				Proceeds		
Issue	Interest Rates	Date of Issue	Amount of Issue	Final Maturity	Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Held in Escrow	Balance End of Year	Interest Paid
General Obligation Bonds											
Refunding Bond Series 2012	2.00 to 3.50%	12/20/2012	9,250,000	9/1/2029	\$ 8,280,000	-	\$ 125,000	\$ 8,155,000	\$ 6,715,000	\$ 1,440,000	\$ 250,150
Refunding Bond Series 2013	2.00 to 3.50%	3/21/2013	9,995,000	9/1/2030	8,545,000	-	620,000	7,925,000	1,150,000	6,775,000	252,800
Refunding Bond Series 2014	2.00 to 3.50%	6/19/2014	9,745,000	9/1/2027	8,340,000	-	945,000	7,395,000	-	7,395,000	254,675
Refunding and Improvement Bond Series 2015	2.00 to 5.00%	6/4/2015	19,615,000	9/1/2030	11,835,000	-	1,265,000	10,570,000	6,755,000	3,815,000	497,825
Refunding Bond Series 2016	2.00 to 4.00%	1/6/2016	4,355,000	9/1/2028	3,705,000	-	-	3,705,000	-	3,705,000	148,200
Refunding Bond Series 2016-B	2.00 to 3.00%	6/29/2016	4,445,000	9/1/2026	3,720,000	-	810,000	2,910,000	-	2,910,000	88,850
Series 2018	3.00 to 5.00%	12/4/2018	51,560,000	9/1/2039	51,560,000	-	175,000	51,385,000	49,235,000	2,150,000	2,532,525
Taxable General Obligation Refunding Bond Series 2020	2.44%	3/25/2020	1,265,000	9/1/2026	1,185,000	-	185,000	1,000,000	-	1,000,000	26,657
Refunding Bond Series 2020-B	2.44%	3/25/2020	7,145,000	9/1/2029	7,145,000	-	-	7,145,000	-	7,145,000	174,338
Taxable General Obligation Refunding Bond Series 2021	0.22% to 2.65%	3/25/2021	38,215,000	9/1/2039	38,215,000	-	590,000	37,625,000	-	37,625,000	735,644
Taxable General Obligation Refunding Bond Series 2022	2.49% to 3.05%	4/28/2022	28,695,000	9/1/2035	-	28,695,000	-	28,695,000	-	28,695,000	-
Total General Obligation Bonds					142,530,000	28,695,000	4,715,000	166,510,000	63,855,000	102,655,000	4,961,664
Interest paid with refunding bond proceeds held in escrow											(1,762,475)
Total General Obligation Bonds					142,530,000	28,695,000	4,715,000	166,510,000	63,855,000	102,655,000	3,199,189
City of Basehor Assessment											
Special Assessment	2.00%	7/21/2012	241,023	7/1/2032	193,102	-	15,950	177,152	-	177,152	3,669
Finance/Capital Lease											
Lease Purchase	2.583%	2/5/2021	1,799,008	2/5/2023	1,799,008	-	888,035	910,973	-	910,973	46,468
Total Contractual Indebtedness					\$ 144,522,110	\$ 28,695,000	\$ 5,618,985	\$ 167,598,125	\$ 63,855,000	\$ 103,743,125	\$ 5,011,801

UNIFIED SCHOOL DISTRICT NO. 458
NOTES TO THE FINANCIAL STATEMENT

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

	2023	2024	2025	2026	2027	2028-2032	2033-2037	2038-2042	Total
Principal:									
General Obligation Bonds									
Refunding Bond Series 2012	\$ 125,000	\$ 130,000	\$ 130,000	\$ 130,000	\$ 175,000	\$ 750,000	\$ -	\$ -	\$ 1,440,000
Refunding Bond Series 2013	695,000	735,000	1,340,000	1,755,000	1,890,000	360,000	-	-	6,775,000
Refunding Bond Series 2014	1,075,000	1,215,000	1,375,000	15,000	1,750,000	1,965,000	-	-	7,395,000
Refunding and Improvement Bond Series 2015	1,105,000	1,005,000	840,000	550,000	315,000	-	-	-	3,815,000
Refunding Bond Series 2016	-	-	-	1,515,000	-	2,190,000	-	-	3,705,000
Refunding Bond Series 2016-B	880,000	915,000	460,000	330,000	325,000	-	-	-	2,910,000
Series 2018	180,000	235,000	295,000	305,000	315,000	820,000	-	-	2,150,000
Taxable General Obligation Refunding Bond Series 2020	190,000	195,000	200,000	205,000	210,000	-	-	-	1,000,000
Refunding Bond Series 2020-B	-	-	-	-	-	7,145,000	-	-	7,145,000
Taxable General Obligation Refunding Bond Series 2021	750,000	760,000	755,000	765,000	765,000	8,705,000	8,985,000	16,140,000	37,625,000
Taxable General Obligation Refunding Bond Series 2022	280,000	255,000	260,000	265,000	275,000	6,810,000	20,550,000	-	28,695,000
City of Basehor Assessment									
Special Assessment	16,253	16,562	16,876	17,197	17,524	92,740	-	-	177,152
Finance/Capital Lease									
Lease Purchase	910,973	-	-	-	-	-	-	-	910,973
Total Principal	6,207,226	5,461,562	5,671,876	5,852,197	6,037,524	28,837,740	29,535,000	16,140,000	103,743,125
Interest:									
General Obligation Bonds									
Refunding Bond Series 2012	247,650	244,450	240,550	236,650	232,950	372,950	-	-	1,575,200
Refunding Bond Series 2013	233,075	211,625	180,500	134,075	79,400	106,900	-	-	945,575
Refunding Bond Series 2014	224,375	190,025	151,175	130,288	99,400	34,387	-	-	829,650
Refunding and Improvement Bond Series 2015	438,575	385,825	343,900	313,350	294,875	915,775	-	-	2,692,300
Refunding Bond Series 2016	148,200	148,200	148,200	117,900	87,600	131,400	-	-	781,500
Refunding Bond Series 2016-B	67,550	40,625	20,000	9,800	3,250	-	-	-	141,225
Series 2018	2,527,200	2,520,975	2,513,025	2,502,500	2,490,100	2,475,675	-	-	15,029,475
Taxable General Obligation Refunding Bond Series 2020	22,082	17,385	12,566	7,625	2,562	-	-	-	62,220
Refunding Bond Series 2020-B	153,260	132,182	132,182	132,182	132,182	213,353	-	-	895,341
Taxable General Obligation Refunding Bond Series 2021	786,575	784,042	780,069	773,981	766,331	3,509,879	2,827,059	532,615	10,760,551
Taxable General Obligation Refunding Bond Series 2022	732,355	862,769	854,915	846,909	838,674	3,942,582	1,272,917	-	9,351,121
Interest to be paid from proceeds held in escrow	(2,987,525)	(2,987,525)	(2,987,525)	(2,987,525)	(2,987,525)	(3,842,087)	-	-	(18,779,712)
City of Basehor Assessment									
Special Assessment	3,366	3,057	2,742	2,422	2,096	5,352	-	-	19,035
Finance/Capital Lease									
Lease Purchase	23,530	-	-	-	-	-	-	-	23,530
Total Interest	2,620,268	2,553,635	2,392,299	2,220,157	2,041,895	7,866,165	4,099,976	532,615	24,327,010
Total Principal and Interest	\$ 8,827,494	\$ 8,015,197	\$ 8,064,175	\$ 8,072,354	\$ 8,079,419	\$ 36,703,905	\$ 33,634,976	\$ 16,672,615	\$ 128,070,135

UNIFIED SCHOOL DISTRICT NO. 458

**REGULATORY – REQUIRED
SUPPLEMENTARY INFORMATION
JUNE 30, 2022**

UNIFIED SCHOOL DISTRICT NO. 458**SUMMARY OF EXPENDITURES – ACTUAL AND BUDGET (REGULATORY BASIS)**

FOR THE YEAR ENDED JUNE 30, 2022

							SCHEDULE 1	
Funds	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)		
General Funds								
General	\$ 18,628,645	\$ (221,125)	\$ 962,904	\$ 19,370,424	\$ 19,369,884	\$ (540)		
Supplemental General	5,875,254	(169,252)	-	5,706,002	5,706,002	-		
Special Purpose Funds								
At Risk (K-12)	725,000	-	-	725,000	684,136	(40,864)		
Bilingual Education	111,800	-	-	111,800	91,093	(20,707)		
Virtual Education	1,261,848	-	-	1,261,848	698,767	(563,081)		
Capital Outlay	4,834,503	-	-	4,834,503	2,570,130	(2,264,373)		
Food Service	1,602,848	-	-	1,602,848	1,384,607	(218,241)		
Professional Development	241,210	-	-	241,210	105,218	(135,992)		
Parent Education	198,355	-	-	198,355	67,693	(130,662)		
Special Education	5,823,301	-	-	5,823,301	4,870,190	(953,111)		
Special Education Cooperative	8,990,519	-	-	8,990,519	8,210,845	(779,674)		
Career and Post Secondary Education	786,388	-	-	786,388	714,043	(72,345)		
KPERS Special Retirement	2,993,424	-	-	2,993,424	2,677,221	(316,203)		
Bond and Interest Funds								
Bond and Interest	7,914,191	-	-	7,914,191	7,914,189	(2)		
Special Assessment	19,619	-	-	19,619	19,619	-		

UNIFIED SCHOOL DISTRICT NO. 458**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)

SCHEDULE 2

	Current Year						Variance Over (Under)	
	Prior Year Actual		Actual		Budget			
Receipts								
Taxes and Shared Revenue:								
Mineral Tax	\$	5	\$	7	\$	-	\$	7
State Aid:								
General State Aid		15,571,579		15,292,818		15,553,616		(260,798)
Special Education Services Aid		2,865,097		3,114,155		3,075,029		39,126
Reimbursements and Other		564,377		962,904		-		962,904
Total Receipts		19,001,058		19,369,884	\$	18,628,645	\$	741,239
Expenditures								
Instruction		8,411,015		9,033,809	\$	9,395,850	\$	(362,041)
Student Support Services		741,462		979,041		756,675		222,366
Instructional Support Staff		384,074		430,781		400,300		30,481
General Administration		518,870		430,848		406,400		24,448
School Administration		1,254,831		1,440,140		1,285,150		154,990
Central Services		502,660		490,009		45,700		444,309
Operations and Maintenance		2,214,089		1,733,268		1,417,541		315,727
Transportation		128,163		220,766		136,000		84,766
Operating Transfers		4,845,894		4,611,222		4,785,029		(173,807)
Adjustment to Comply with Legal Max		-		-		(221,125)		221,125
Legal General Fund Budget		19,001,058		19,369,884		18,407,520		962,364
Adjustment for Qualifying Budget Credits		-		-		962,904		(962,904)
Total Expenditures		19,001,058		19,369,884	\$	19,370,424	\$	(540)
Receipts Over (Under) Expenditures		-		-				
Unencumbered Cash, Beginning		-		-				
Unencumbered Cash, Ending	\$	-	\$	-				

UNIFIED SCHOOL DISTRICT NO. 458**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)****SCHEDULE 2**

	Current Year				Variance Over (Under)
	Prior Year Actual	Actual	Budget		
Receipts					
Taxes and shared Revenue:					
Ad Valorem Property Tax	\$ 2,214,245	\$ 2,326,879	\$ 2,251,102	\$	75,777
Delinquent Tax	28,471	16,446	6,383		10,063
Motor Vehicle Tax	335,501	298,465	269,587		28,878
RV Tax	6,487	5,859	4,585		1,274
Commercial Vehicle Tax	7,386	7,640	7,613		27
State Aid:					
Supplemental General State Aid	2,920,423	2,968,833	2,968,833		-
Total Receipts	5,512,513	5,624,122	\$ 5,508,103	\$	116,019
Expenditures					
Instruction	773,140	922,592	\$ 974,504	\$	(51,912)
Student Support Services	72,441	61,550	50,000		11,550
Instructional Support Services	39,005	68,535	42,000		26,535
General Administration	6,280	1,000	7,000		(6,000)
School Administration	67,370	83,500	70,000		13,500
Central Services	19,500	54,660	22,000		32,660
Operations and Maintenance	994,275	1,471,181	1,193,750		277,431
Vehicle Operating Services	868,741	871,648	900,000		(28,352)
Operating Transfers	2,661,173	2,171,336	2,616,000		(444,664)
Adjustment to Comply with Legal Max	-	-	(169,252)		169,252
Legal General Fund Budget	5,501,925	5,706,002	5,706,002		-
Adjustment for Qualifying Budget Credits	-	-	-		-
Total Expenditures	5,501,925	5,706,002	\$ 5,706,002	\$	-
Receipts Over (Under) Expenditures	10,588	(81,880)			
Unencumbered Cash, Beginning	187,311	197,899			
Unencumbered Cash, Ending	\$ 197,899	\$ 116,019			

UNIFIED SCHOOL DISTRICT NO. 458

AT RISK FUND (K-12)

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)

SCHEDULE 2

	Current Year				Variance
	Prior Year				Over
	Actual	Actual	Budget		(Under)
Receipts					
Operating Transfers	\$ 647,582	\$ 684,136	\$ 725,000	\$	(40,864)
Expenditures					
Instruction	647,582	684,136	\$ 725,000	\$	(40,864)
Receipts Over (Under) Expenditures	-	-			
Unencumbered Cash, Beginning	-	-			
Unencumbered Cash, Ending	\$ -	\$ -			

UNIFIED SCHOOL DISTRICT NO. 458**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)****SCHEDULE 2**

		Current Year				Variance Over (Under)		
		Prior Year Actual			Budget			
			Actual					
Receipts								
Operating Transfers	\$	58,755	\$	39,293	\$	60,000	\$	(20,707)
Expenditures								
Instruction		53,131		91,093	\$	111,800	\$	(20,707)
Receipts Over (Under) Expenditures		5,624		(51,800)				
Unencumbered Cash, Beginning		46,176		51,800				
Unencumbered Cash, Ending	\$	51,800	\$	-				

UNIFIED SCHOOL DISTRICT NO. 458

VIRTUAL EDUCATION FUND

SCHEDULE 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)

SCHEDULE 2

		Current Year				Variance Over (Under)		
		Prior Year Actual						
			Actual	Budget				
Receipts								
Operating Transfers	\$	850,000	\$	600,000	\$	750,000	\$	(150,000)
Expenditures								
Instruction		431,928		474,431	\$	994,348	\$	(519,917)
School Administration		208,546		224,336		267,500		(43,164)
Total Expenditures		640,474		698,767	\$	1,261,848	\$	(563,081)
Receipts Over (Under) Expenditures		209,526	(98,767)					
Unencumbered Cash, Beginning		49,650	259,176					
Unencumbered Cash, Ending		\$	259,176	\$	160,409			

UNIFIED SCHOOL DISTRICT NO. 458**CAPITAL OUTLAY FUND****SCHEDULE 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)****SCHEDULE 2**

	Current Year				Variance
	Prior Year				Over
	Actual	Actual	Budget		(Under)
Receipts					
Taxes and shared Revenue:					
Ad Valorem Property Tax	\$ 1,356,709	\$ 1,392,551	\$ 4,895,299	\$	(3,502,748)
Delinquent	17,063	8,420	3,905		4,515
Motor Vehicle Tax	174,728	188,273	172,493		15,780
RV Tax	3,417	3,761	2,933		828
Commercial Vehicle Tax	4,459	4,790	4,871		(81)
State Aid	561,433	616,260	616,301		(41)
Interest on Idle Funds	32,666	74,816	-		74,816
Total Receipts	2,150,475	2,288,871	\$ 5,695,802	\$	(3,406,931)
Expenditures					
Instruction	429,262	1,010,201	\$ 1,150,000	\$	(139,799)
Operations & Maintenance	28,733	5,550	750,000		(744,450)
Site Improvement	1,116,499	619,876	2,000,000		(1,380,124)
Interest	-	46,468	46,468		-
Principal	-	888,035	888,035		-
Total Expenditures	1,574,494	2,570,130	\$ 4,834,503	\$	(2,264,373)
Receipts Over (Under) Expenditures	575,980	(281,259)			
Unencumbered Cash, Beginning	2,956,547	3,532,527			
Unencumbered Cash, Ending	\$ 3,532,527	\$ 3,251,268			

UNIFIED SCHOOL DISTRICT NO. 458**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)

SCHEDULE 2

	Current Year				Variance
	Prior Year				Over
	Actual	Actual	Budget		(Under)
Receipts					
State Aid:					
Food Service Aid	\$ 9,088	\$ 1,646	\$ 8,000	\$	(6,354)
Federal Aid:					
Food Service Aid	807,876	1,568,433	1,140,000		428,433
Local Receipts	90,945	98,369	350,000		(251,631)
Operating Transfers	17,948	16,000	16,000		-
Total Receipts	925,857	1,684,448	\$ 1,514,000	\$	170,448
Expenditures					
Operations and Maintenance	15,294	2,594	\$ 172,473	\$	(169,879.00)
Food Service Operation	911,162	1,382,013	1,430,375		(48,362)
Total Expenditures	926,456	1,384,607	\$ 1,602,848	\$	(218,241)
Receipts Over (Under) Expenditures	(599)	299,841			
Unencumbered Cash, Beginning	89,447	88,848			
Unencumbered Cash, Ending	\$ 88,848	\$ 388,689			

UNIFIED SCHOOL DISTRICT NO. 458**PROFESSIONAL DEVELOPMENT FUND****SCHEDULE 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)****SCHEDULE 2**

	Current Year				Variance
	Prior Year				Over
	Actual	Actual	Budget		(Under)
Receipts					
State Aid:					
Professional Development Aid	\$ 10,362	\$ -	\$ -	\$ -	-
Operating Transfers	100,000	-	-	-	-
	110,362	-	\$ -	\$ -	-
Expenditures					
Instructional Support Staff	46,945	105,218	\$ 241,210	\$	(135,992)
Receipts Over (Under) Expenditures	63,417	(105,218)			
Unencumbered Cash, Beginning	177,793	241,210			
Unencumbered Cash, Ending	\$ 241,210	\$ 135,992			

UNIFIED SCHOOL DISTRICT NO. 458**PARENT EDUCATION FUND****SCHEDULE 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)****SCHEDULE 2**

	Current Year				Variance Over (Under)
	Prior Year Actual	Actual	Budget		
Receipts					
State Aid:					
Parent Education Program	\$ 44,391	\$ 44,300	\$ 44,307	\$	(7)
Miscellaneous	3,288	4,920	5,000		(80)
Operating Transfers	75,000	25,000	75,000		(50,000)
Total Receipts	122,679	74,220	\$ 124,307	\$	(50,087)
Expenditures					
Instructional Support Staff	83,940	67,693	\$ 198,355	\$	(130,662)
Receipts Over (Under) Expenditures	38,739	6,527			
Unencumbered Cash, Beginning	35,310	74,049			
Unencumbered Cash, Ending	\$ 74,049	\$ 80,576			

UNIFIED SCHOOL DISTRICT NO. 458**SPECIAL EDUCATION FUND****SCHEDULE 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)****SCHEDULE 2**

	Current Year				Variance
	Prior Year				Over
	Actual	Actual	Budget		(Under)
Receipts					
State Aid:					
Special Education Aid	\$ -	\$ -	\$ -	\$ -	-
Operating Transfers	4,815,097	4,714,155	5,075,029		(360,874)
Total Receipts	4,815,097	4,714,155	\$ 5,075,029	\$	(360,874)
Expenditures					
Instruction	2,156,387	2,289,867	4,720,512	\$	(2,430,645)
Student Support Services	1,668,710	1,695,512	263,554		1,431,958
Vehicle Operating Services	789,726	884,811	839,235		45,576
Total Expenditures	4,614,823	4,870,190	\$ 5,823,301	\$	(953,111)
Receipts Over (Under) Expenditures	200,274	(156,035)			
Unencumbered Cash, Beginning	547,998	748,272			
Unencumbered Cash, Ending	\$ 748,272	\$ 592,237			

UNIFIED SCHOOL DISTRICT NO. 458**SPECIAL EDUCATION COOPERATIVE 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)****SCHEDULE 2**

	Current Year			Variance
	Prior Year			Over
	Actual	Actual	Budget	(Under)
Receipts				
Federal Aid:				
Special Education Grants to States	\$ 2,943,175	\$ 3,096,874	\$ 962,603	\$ 2,134,271
Special Education Preschool Grants	84,167	320,015	209,844	110,171
Medicaid	178,406	153,086	200,000	(46,914)
Payments from Cooperative Members	2,965,450	3,015,404	7,061,457	(4,046,053)
State Aid Flow Through from Members	1,681,376	1,529,645	-	1,529,645
Other Revenue from Local Sources	11,957	11,495	-	11,495
Total Receipts	7,864,531	8,126,519	\$ 8,433,904	\$ (307,385)
Expenditures				
Instruction	5,130,341	5,711,867	6,030,125	\$ (318,258)
Student Support Services	1,867,389	1,988,856	2,446,069	(457,213)
General Administration	438,886	447,361	458,985	(11,624)
Central Services	37,052	44,937	38,790	6,147
Operations & Maintenance	13,055	17,824	16,550	1,274
Total Expenditures	7,486,723	8,210,845	\$ 8,990,519	\$ (779,674)
Receipts Over (Under) Expenditures	377,808	(84,326)		
Unencumbered Cash, Beginning	178,809	556,617		
Unencumbered Cash, Ending	\$ 556,617	\$ 472,291		

UNIFIED SCHOOL DISTRICT NO. 458**CAREER AND POST-SECONDARY 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)****SCHEDULE 2**

	Current Year				Variance Over (Under)
	Prior Year Actual	Actual	Budget		
Receipts					
State Aid:					
CTE Transportation	\$ -	\$ -	\$ -	\$ -	-
Operating Transfers	694,296	700,000	700,000		-
Miscellaneous	-	-	-		-
	694,296	700,000	\$ 700,000	\$ -	-
Expenditures					
Instruction	647,874	714,043	\$ 786,388	\$ -	(72,345)
Receipts Over (Under) Expenditures	46,422	(14,043)			
Unencumbered Cash, Beginning	43,466	89,888			
Unencumbered Cash, Ending	\$ 89,888	\$ 75,845			

UNIFIED SCHOOL DISTRICT NO. 458**KPERS SPECIAL RETIREMENT 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)****SCHEDULE 2**

	Current Year						Variance Over (Under)
	Prior Year Actual						
		Actual	Budget				
Receipts							
State Aid:							
KPERS Employer Contributions	\$	2,429,727	\$	2,677,221	\$	2,993,424	\$ (316,203)
Expenditures							
Contributions to KPERS		2,429,727		2,677,221	\$	2,993,424	\$ (316,203)
Receipts Over (Under) Expenditures		-		-			
Unencumbered Cash, Beginning		-		-			
Unencumbered Cash, Ending	\$	-	\$	-			

UNIFIED SCHOOL DISTRICT NO. 458**GIFTS AND GRANTS FUND****SCHEDULE 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)****SCHEDULE 2**

	Prior Year Actual	Current Year Actual
Receipts		
Grants and Donations	\$ 48,320	\$ 222,000
Expenditures		
Grant Expenditures	48,000	174,329
Receipts Over (Under) Expenditures	320	47,671
Unencumbered Cash, Beginning	-	320
Unencumbered Cash, Ending	\$ 320	\$ 47,991

UNIFIED SCHOOL DISTRICT NO. 458**CONTINGENCY RESERVE FUND****SCHEDULE 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)****SCHEDULE 2**

	Prior Year Actual	Current Year Actual
Receipts		
Operating Transfers	\$ 248,389	\$ -
Expenditures		
Instruction	-	-
Receipts Over (Under) Expenditures	248,389	-
Unencumbered Cash, Beginning	1,071,823	1,320,212
Unencumbered Cash, Ending	\$ 1,320,212	\$ 1,320,212

UNIFIED SCHOOL DISTRICT NO. 458

TEXTBOOK AND STUDENT MATERIAL REVOLVING FUND

SCHEDULE 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)

SCHEDULE 2

	Prior Year Actual	Current Year Actual
Receipts		
Fees and Other	\$ 335,531	\$ 140,736
Operating Transfers	-	3,974
	335,531	144,710
Expenditures		
Materials and Supplies	84,115	105,977
Receipts Over (Under) Expenditures	251,416	38,733
Unencumbered Cash, Beginning	158,153	409,569
Unencumbered Cash, Ending	\$ 409,569	\$ 448,302

UNIFIED SCHOOL DISTRICT NO. 458**TITLE I FUND****SCHEDULE 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)****SCHEDULE 2**

	Prior Year Actual	Current Year Actual
Receipts		
Federal Aid:		
Title I	\$ 111,518	\$ 102,525
Expenditures		
Instruction	111,518	102,525
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	\$ -	\$ -

UNIFIED SCHOOL DISTRICT NO. 458**CARES ACT FUND****SCHEDULE 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)****SCHEDULE 2**

	Prior Year Actual	Current Year Actual
Receipts		
Federal Aid:		
CARES Act	\$ 83,574	\$ 360,682
Expenditures		
Instruction	138,634	466,578
Receipts Over (Under) Expenditures	(55,060)	(105,896)
Unencumbered Cash, Beginning	-	(55,060)
Unencumbered Cash, Ending	\$ (55,060)	\$ (160,956)

UNIFIED SCHOOL DISTRICT NO. 458

TITLE II-A FUND

SCHEDULE 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)

SCHEDULE 2

	Prior Year Actual	Current Year Actual
Receipts		
Federal Aid:		
Improving Teacher Quality - State Grants	\$ 35,246	\$ 29,366
Expenditures		
Instruction	35,246	29,366
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	\$ -	\$ -

UNIFIED SCHOOL DISTRICT NO. 458TITLE IV 21ST CENTURY FUND

SCHEDULE 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)

SCHEDULE 2

	Prior Year Actual	Current Year Actual
Receipts		
State Aid:		
State of KS 21st Century	\$ 14,610	\$ 15,291
Expenditures		
Instruction	14,610	15,291
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	\$ -	\$ -

UNIFIED SCHOOL DISTRICT NO. 458**SPARK GRANT FUND****SCHEDULE 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)****SCHEDULE 2**

	Prior Year Actual	Current Year Actual
Receipts		
Federal Aid:		
SPARK Grant	\$ 373,444	\$ -
Expenditures		
Instruction	373,444	-
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	\$ -	\$ -

UNIFIED SCHOOL DISTRICT NO. 458**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)****SCHEDULE 2**

	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Taxes and shared Revenue:				
Ad Valorem Property Tax	\$ 4,260,423	\$ 4,427,909	\$ -	\$ 4,427,909
Delinquent	53,416	29,175	12,265	16,910
Motor Vehicle Tax	604,498	590,922	532,377	58,545
RV Tax	11,747	11,593	9,054	2,539
Commercial Vehicle Tax	14,227	14,900	15,034	(134)
State Aid:				
School District Capital Improvement	2,471,302	2,532,690	2,548,246	(15,556)
Transfer from Bond Construction	3,000,000	-	-	-
Total Receipts	10,415,613	7,607,189	\$ 3,116,976	\$ 4,490,213
Expenditures				
Bond Principal	3,985,000	4,715,000	\$ 4,715,000	\$ -
Bond Interest	4,026,341	3,199,189	3,199,191	(2)
Total Expenditures	8,011,341	7,914,189	\$ 7,914,191	\$ (2)
Receipts Over (Under) Expenditures	2,404,272	(307,000)		
Unencumbered Cash, Beginning	4,733,333	7,137,605		
Unencumbered Cash, Ending	\$ 7,137,605	\$ 6,830,605		

UNIFIED SCHOOL DISTRICT NO. 458**SPECIAL ASSESSMENT 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)****SCHEDULE 2**

	Current Year				Variance
	Prior Year				Over
	Actual	Actual	Budget		(Under)
Receipts					
Taxes and shared Revenue:					
Ad Valorem Property Tax	\$ 16,681	\$ 16,876	\$ 16,716	\$	160
Delinquent	245	124	48		76
Motor Vehicle Tax	2,680	2,402	2,182		220
RV Tax	52	47	38		9
Commercial Vehicle Tax	60	59	61		(2)
Total Receipts	19,718	19,508	\$ 19,045	\$	463
Expenditures					
Principal	19,619	19,619	\$ 19,619	\$	-
Interest	-	-	-		-
Total Expenditures	19,619	19,619	\$ 19,619	\$	-
Receipts Over (Under) Expenditures	99	(111)			
Unencumbered Cash, Beginning	18,151	18,250			
Unencumbered Cash, Ending	\$ 18,250	\$ 18,139			

UNIFIED SCHOOL DISTRICT NO. 458**BOND CONSTRUCTION FUND****SCHEDULE 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)****SCHEDULE 2**

	Prior Year Actual	Current Year Actual
Receipts		
Other	\$ -	\$ 20
Expenditures		
Construction and Improvements	65,746	7
Receipts Over (Under) Expenditures	(65,746)	13
Unencumbered Cash, Beginning	65,733	(13)
Unencumbered Cash, Ending	\$ (13)	\$ -

UNIFIED SCHOOL DISTRICT NO. 458**BOND CONSTRUCTION II FUND****SCHEDULE 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)****SCHEDULE 2**

	Prior Year Actual	Current Year Actual
Receipts		
Bond Proceeds	\$ -	\$ -
Interest on idle funds	283,030	-
Total Receipts	283,030	-
Expenditures		
Construction and Improvements	19,527,257	1,111,465
Receipts Over (Under) Expenditures	(19,244,227)	(1,111,465)
Unencumbered Cash, Beginning	24,850,619	5,919,789
Prior Year Cancelled Encumbrances	313,397	
Unencumbered Cash, Ending	\$ 5,919,789	\$ 4,808,324

UNIFIED SCHOOL DISTRICT NO. 458
AGENCY FUNDS
SUMMARY OF RECEIPTS AND DISBURSEMENTS (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2022
SCHEDULE 3

Student Organization Funds	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Basehor-Linwood High School				
Band	\$ 6,175	\$ 28,955	\$ 21,220	\$ 13,910
BLEF Grant	380	3,974	3,118	1,236
Cheerleaders	1,223	29,297	23,343	7,177
Chorus	4,268	6,892	10,182	978
Freshman Class	-	2,240	2,240	-
Sophomore Class	2,006	1,955	1,720	2,241
Junior Class	3,895	12,816	12,741	3,970
Senior Class	7,585	13,357	9,477	11,465
Colorguard	1,616	13,934	15,550	-
Counseling	504	3,680	3,722	462
Dance Squad	4,691	17,193	16,653	5,231
FBLA	433	500	-	933
FCCLA	1,056	285	821	520
Forensics	5,309	1,198	988	5,519
French Club	380	-	380	-
GR/Gold Threads	1,371	18,249	19,069	551
Green House	2,633	9	230	2,412
GSA	51	513	564	-
Innov Academy	1,697	4,812	3,588	2,921
International Club	-	2,647	2,567	80
JAG	3,737	-	-	3,737
Language Arts Club	419	30	-	449
Leadership	80	-	-	80
Marketing	635	290	640	285
Math Club	-	45	-	45
National Honor Society	518	1,500	1,337	681
Photo Club	30	-	-	30
Principals Advisory	13,291	15,906	19,924	9,273
Rebel	27	-	-	27
Robotics	408	1,446	976	878
SADD	723	-	-	723
School Store	5,933	16,087	19,717	2,303
Scholars Bowl	86	-	15	71
Science Club	1,019	3,879	4,002	896
Science Olympiad	452	4,806	5,038	220
Spirit Club	145	-	-	145
Strings	32	273	208	97
Student Council	5,889	4,476	1,800	8,565
Success Academy	314	466	765	15
UCS	3,199	-	358	2,841
Unused Academic Clubs	460	7,986	3,792	4,654
VICA	3,167	2,485	90	5,562
Theater	10,575	7,368	8,230	9,713
Subtotal Basehor-Linwood High School	96,412	229,549	215,065	110,896

UNIFIED SCHOOL DISTRICT NO. 458**AGENCY FUNDS****SUMMARY OF RECEIPTS AND DISBURSEMENTS (REGULATORY BASIS)****FOR THE YEAR ENDED JUNE 30, 2022****SCHEDULE 3**

Student Organization Funds	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Basehor-Linwood Middle School				
BLEF Grant	\$ 7,533	\$ 4,535	\$ 4,841	\$ 7,227
Cheerleading	321	783	624	480
Dance Squad	1,587	3,267	2,468	2,386
Hardship	1,503	-	75	1,428
Heartland Grant	2,329	-	-	2,329
Library	1,105	3,487	3,489	1,103
Pop Machine	212	2,547	1,917	842
Principals Advisory Club	-	32,511	30,969	1,542
Social Committee	-	610	610	-
Student Council	9,660	7,861	10,901	6,620
Theater	-	2,516	47	2,469
Yearbook/Journal	3,511	2,775	4,740	1,546
Subtotal Basehor-Linwood Middle School	27,761	60,892	60,681	27,972
Basehor Intermediate School				
BLEF Grant	323	2,542	2,540	325
O.W.L.S.	207	-	-	207
Principal Advisory	30,366	28,063	25,655	32,774
School Shirts	2,029	172	477	1,724
Social Committee	105	303	306	102
Student Council	1,054	1,128	1,224	958
Technology	151	-	17	134
Wreaths Across	-	180	180	-
Subtotal Basehor Intermediate School	34,235	32,388	30,399	36,224
Basehor Grade School				
Principal's Activities	14,702	11,892	12,737	13,857
OWLS	179	300	40	439
Social Committee	225	357	95	487
Stuco Store	900	522	658	764
Subtotal Basehor Grade School	16,006	13,071	13,530	15,547

UNIFIED SCHOOL DISTRICT NO. 458**AGENCY FUNDS****SUMMARY OF RECEIPTS AND DISBURSEMENTS (REGULATORY BASIS)****FOR THE YEAR ENDED JUNE 30, 2022****SCHEDULE 3**

Student Organization Funds	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Glenwood Ridge Grade School				
1st Grade	\$ 244	\$ 1,332	\$ 1,351	\$ 225
2nd Grade	427	1,158	1,148	437
3rd Grade	195	1,589	1,089	695
4th Grade	1,439	2,024	1,781	1,682
5th Grade	53	1,035	1,050	38
BLEF Grant	289	1,720	1,929	80
Kindergarten	218	676	894	-
O.W.L.S.	277	-	-	277
Library	2,147	5,567	2,661	5,053
Principals Advisory	6,461	10,334	8,303	8,492
Social/Flower Fund	261	628	682	207
Stuco	1,110	4,246	4,622	734
Student Hardship Grant	308	5,839	700	5,447
Student Planner	5,207	340	1,038	4,509
Subtotal Glenwood Ridge Grade School	18,636	36,488	27,248	27,876
Linwood Grade School				
Accelerated Reader	4	-	-	4
BLEF Grant	384	-	-	384
Library	145	1,956	1,966	135
Principals Advisory	1,285	14,677	8,240	7,722
Student Recognition	615	-	-	615
Student Council	57	-	-	57
Subtotal Linwood Grade School	2,490	16,633	10,206	8,917
Gray Hawk Grade School				
BLEF Grant	-	2,716	1,894	822
Principals Advisory	-	11,296	7,433	3,863
Social Committee	-	967	900	67
Student Council	-	101	-	101
Subtotal Gray Hawk Grade School	-	15,080	10,227	4,853
Total Agency Funds	\$ 195,541	\$ 404,101	\$ 367,356	\$ 232,286

UNIFIED SCHOOL DISTRICT NO. 458

DISTRICT ACTIVITY FUNDS

SCHEDULE OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH (REGULATORY BASIS)

FOR THE YEAR ENDED JUNE 30, 2022

SCHEDULE 4

District Activity Funds	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Current Year Ending Cash Balance
Gate Receipts						
Basehor-Linwood High School	\$ 73,614	\$ 308,960	\$ 293,844	\$ 88,730	\$ -	\$ 88,730
Basehor-Linwood Middle School	4,339	26,331	25,373	5,297	-	5,297
Total Athletics and Other	77,953	335,291	319,217	94,027	-	94,027
School Projects						
Basehor-Linwood High School	42,139	33,481	25,594	50,026	-	50,026
Basehor-Linwood Middle School	538	10,960	9,712	1,786	-	1,786
Basehor Intermediate School	11,850	7,481	9,478	9,853	-	9,853
Basehor Grade School	10,050	8,640	9,075	9,615	-	9,615
Glenwood Ridge Grade School	9,941	5,075	8,465	6,551	-	6,551
Linwood Elementary School	1,329	3,038	2,527	1,840	-	1,840
Gray Hawk Elementary School	-	10,651	7,867	2,784	-	2,784
Total School Projects	75,847	79,326	72,718	82,455	-	82,455
Revolving Funds	614	420,386	413,779	7,221	-	7,221
Total District Activity Funds	\$ 154,414	\$ 835,003	\$ 805,714	\$ 183,703	\$ -	\$ 183,703

**UNIFIED SCHOOL DISTRICT NO. 458
SINGLE AUDIT SECTION
FOR THE YEAR ENDED JUNE 30, 2022**



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*

To the Board of Education of Unified School District No. 458

We have audited, in accordance with the auditing standards generally accepted in the United States of America and 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 statement of Unified School District No. 458 (District), as of and for the year ended June 30, 2022, and the related notes to the financial statement, which collectively comprise the District's basic financial statement, and have issued our report thereon dated January 9, 2023.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statement, we considered Unified School District No. 458's internal control over financial reporting (internal control) as a basis for designing 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 our opinion on the effectiveness of Unified School District No. 458's internal control. Accordingly, we do not express an opinion on the effectiveness of Unified School District No. 458'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 a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity'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 charge 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 and therefore, material weaknesses or significant deficiencies may exist that have not been identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify a deficiency in internal control, described in the accompanying schedule of findings and questioned costs as item 2022-001 that we consider to be a significant deficiency.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Unified School District No. 458'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 financial statement. 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*.

Unified School District No. 458's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on Unified School District No. 458's response to the findings identified in our audit and described in the accompanying schedule of findings and questioned costs. Unified School District No. 458's response was not subjected to the other auditing procedures applied in the audit of the financial statement and, accordingly, we express no opinion on the response.

Purpose of this Report

The 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 Unified School District No. 458'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 Unified School District No. 458's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

SSC CPAs, P.A.

SSC CPAs, P.A.
Topeka, Kansas
January 9, 2023





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

To the Board of Education Unified School District No. 458:

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Unified School District No. 458's compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of Unified School District No. 458's major federal programs for the year ended June 30, 2022. Unified School District No. 458'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, Unified School District No. 458 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 for the year ended June 30, 2022.

Basis of 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 the Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and the 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 Unified School District No. 458 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 Unified School District No. 458's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with requirements of laws,

statutes, regulations, rules and provisions of contracts or grant agreements applicable to Unified School District No. 458's federal programs.

Auditor's Responsibilities of 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 Unified School District No. 458'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 judgement made by a reasonable user of the report on compliance about Unified School District's No. 458's compliance with the requirements of the 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 Unified School District No. 458'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 Unified School District No. 458'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 Unified School District No. 458's internal control over compliance. Accordingly, no such opinion is expressed.

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 of 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 these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be a material weakness, 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.

SSC CPAs, P.A.

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Topeka, Kansas

January 9, 2023

UNIFIED SCHOOL DISTRICT NO. 458
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

SUMMARY OF AUDITOR'S RESULTS

1. The auditor's report expresses an unmodified opinion on whether the financial statement of Unified School District No. 458 was prepared on the regulatory basis of accounting, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.
2. No material weaknesses were identified and one significant deficiency was reported in the design or operation of internal control over financial reporting.
3. No instances of noncompliance material to the financial statement of Unified School District No. 458, which would be required to be reported in accordance with *Government Auditing Standards*, were disclosed during the audit.
4. No material weaknesses were identified and no significant deficiencies were reported during the audit of the major federal award program.
5. The auditor's report on compliance for each major federal program for Unified School District No. 458 expresses an unmodified opinion on all major federal programs.
6. No audit findings that are required to be reported in accordance with 2 CFR section 200.516(a) are reported in this schedule.
7. The program tested as a major program was: Child Nutrition Cluster, Assistance Listing Numbers 10.553, 10.555 and 10.559.
8. The threshold for distinguishing Type A and Type B programs was \$750,000 for major Federal programs.
9. Unified School District No. 458 was determined to not be a low-risk auditee

UNIFIED SCHOOL DISTRICT NO. 458
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

FINDINGS - FINANCIAL STATEMENT

2022-001 Internal Controls over Financial Preparation Significant Deficiency (repeat finding)

Condition: Our firm has been asked to prepare the financial statement, related notes, regulatory required supplementary information, and the schedule of expenditures of federal awards for Unified School District No. 458; however, our firm cannot be considered part of the internal control structure of the District regarding the preparation of the financial statement, related notes, regulatory-required supplementary information (collectively, the financial statement), and the schedule of expenditures of federal awards (SEFA) and related notes.

Criteria: United School District No. 458 prepares its financial statement in accordance with accounting practices prescribed by the State of Kansas to demonstrate compliance with the cash basis and budget laws of the State of Kansas and the SEFA in accordance with Uniform Guidance.

Effect: The District's financial statement and SEFA may not include the required disclosures or information.

Cause: District personnel do have the skills, knowledge, and experience to process all financial transactions and the ability to issue the internal financial statements needed to provide appropriate budget and operating information to the District governing body on an as needed basis. However, the District relies on auditor assistance to prepare the necessary documents in the prescribed formats.

Recommendation: To strengthen internal control over financial statement preparation, we recommend obtaining a current copy of the *Kansas Municipal Audit and Accounting Guide* and Uniform Guidance, and for District personnel to stay current on knowledge concerning the regulatory basis of accounting as prescribed by the *Kansas Municipal Audit and Accounting Guide* and Uniform Guidance.

Views of Responsible Officials and Corrective Action Plan: Management agrees with the finding and plans to continue to stay informed of the reporting requirements in the current *Kansas Municipal Audit and Accounting Guide* and Uniform Guidance. The District will also review the financial statement and continue to have input as to what gets reported in these documents.

FINDINGS AND QUESTIONED COSTS – MAJOR FEDERAL PROGRAM

None

UNIFIED SCHOOL DISTRICT NO. 458**SUMMARY SCHEDULE OF PRIOR YEAR AUDIT FINDINGS**

Finding Number: 2021-001 (repeated in current year as 2022-001)

Summary: The District maintains financial records which accurately report revenues and expenditures throughout the year and prepares year end adjusting entries necessary to prepare the financial statement in accordance with accounting practices prescribed or permitted by the State of Kansas and the schedule of expenditures of federal awards in accordance with the Uniform Guidance. However, the District relies on our assistance to prepare the financial statement, related notes, regulatory-required supplementary information, and the schedule of expenditures of federal awards.

Status: The District selected a person with skills, knowledge, and experience to review the financial statement, related notes, regulatory-required supplementary information, and the schedule of expenditures of federal awards. Input was given by the District concerning the content and amounts of these documents.

OTHER INFORMATION

UNIFIED SCHOOL DISTRICT NO. 458
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2022

Federal Grantor/Program or Cluster Title	Assistance Listing Number	Pass-through Grantor and Number	Federal Expenditures
Child Nutrition Cluster			
United States Department of Agriculture School Breakfast Program (SBP)			
School Breakfast Program (SBP)	10.553	KSDE,School Breakfast	\$ 299,696
Total School Breakfast Program (SBP)			299,696
National School Lunch Program			
National School Lunch Program	10.555	KSDE,2021 COVID-19	1,362
National School Lunch Program	10.555	KSDE,21-22 Section 4	954,319
		KSDE,2022 NSLP Supply Chain	
National School Lunch Program	10.555		51,898
Total National School Lunch Program			1,007,579
Summer Food Service Program for Children			
Summer Food Service Program for Children	10.559	KSDE,3500 9912 2021-2022	65,938
Summer Food Service Program for Children	10.559	KSDE,2021 SFS	11,395
Total Summer Food Service Program for Children			77,332
Total United States Department of Agriculture			1,384,607
Total Child Nutrition Cluster			1,384,607
Special Education Cluster (IDEA)-Cluster			
Department of Education			
Special Education_Grants to States			
Special Education_Grants to States	84.027	KSDE,H027A200031	940,442
Total Special Education_Grants to States			940,442
Special Education_Preschool Grants			
Special Education_Preschool Grants	84.173	KSDE,H173A190034	26,615
Total Special Education_Preschool Grants			26,615
Total Department of Education			967,057
Total Special Education Cluster (IDEA)-Cluster			967,057

UNIFIED SCHOOL DISTRICT NO. 458
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2022

Federal Grantor/Program or Cluster Title	Assistance Listing Number	Pass-through Grantor and Number	Federal Expenditures
Other Programs			
Department of Education			
Title I Grants to Local Educational Agencies			
Title I Grants to Local Educational Agencies	84.010	KSDE,S010A200016	102,525
Total Title I Grants to Local Educational Agencies			102,525
Supporting Effective Instruction State Grants (formerly Improving Teacher Quality State Grants)			
Supporting Effective Instruction State Grants (formerly Improving Teacher Quality State Grants)	84.367	KSDE,S367A200015	29,366
Total Supporting Effective Instruction State Grants (formerly Improving Teacher Quality State Grants)			29,366
Student Support and Academic Enrichment Program			
Student Support and Academic Enrichment Program	84.424	KSDE,S424A200017	15,291
Total Student Support and Academic Enrichment Program			15,291
Education Stabilization Fund Under The Coronavirus Aid, Relief,And Economic Security Act 9 (COVID-19)			
Education Stabilization Fund Under The Coronavirus Aid, Relief,And Economic Security Act (COVID-19)	84.425	KSDE,S425D210002	466,578
Total Education Stabilization Fund Under The Coronavirus Aid, Relief,And Economic Security Act (COVID-19)			466,578
Total Department of Education			608,820
Department of Health and Human Services			
Cooperative Agreements to Promote Adolescent Health through School-Based HIV/STD Prevention and School-Based Surveillance			
Cooperative Agreements to Promote Adolescent Health through School-Based HIV/STD Prevention and School-Based Surveillance	93.079	KSDE,Special Project	1,980
Total Cooperative Agreements to Promote Adolescent Health through School-Based HIV/STD Prevention and School-Based Surveillance			1,980
Temporary Assistance for Needy Families (TANF) State Programs			
Temporary Assistance for Needy Families (TANF) State Programs	93.558	KSDE,2021 TANF	18,000
Total Temporary Assistance for Needy Families (TANF) State Programs			18,000
Total Department of Health and Human Services			19,980
United States Department of Agriculture			
State Pandemic Electronic Benefit Transfer (P-EBT) Administrative Costs Grants			
State Pandemic Electronic Benefit Transfer (P-EBT) Administrative Costs Grants	10.649		614
Total State Pandemic Electronic Benefit Transfer (P-EBT) Administrative Costs Grants			614
Total United States Department of Agriculture			614
Total Other Programs			611,414
Total Expenditures of Federal Awards			\$ 2,986,018

No awards were passed through to subrecipients

UNIFIED SCHOOL DISTRICT NO. 458**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS****YEAR ENDED JUNE 30, 2022****1. BASIS OF PRESENTATION**

The accompanying schedule of expenditures of federal awards includes the federal grant activity of Unified School District No. 458 (the District) and is presented on the regulatory basis of accounting. The information in this Schedule is presented in accordance with the 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). Because the schedule presents only a selected portion of the operations of the District, it is not intended to and does not present the aggregate cash and unencumbered cash balance and the aggregate receipts and expenditures of the District as described in Note 2 to the District's financial statement.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported in the schedule are reported on the regulatory basis of accounting, as described in Note 2 to the District's financial statement.

3. DE MINIMIS INDIRECT COST RATE

In accordance with Section 2 U.S. *Code of Federal Regulations* Part 200.412 the District is allowed to elect to use the 10% de minimis indirect cost rate. The District did not elect to use the 10% de minimis indirect cost rate