UNIFIED SCHOOL DISTRICT NUMBER 275
WINONA, KANSAS

FINANCIAL STATEMENT

FISCAL YEAR ENDED JUNE 30, 2022



LOYD GROUP, LLC

Certified Public Accountants

Unified School District Number 275
Winona, Kansas
Fiscal Year Ended June 30, 2022

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Unified School District Number 275
Winona, Kansas
Fiscal Year Ended June 30, 2022

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LOYD GROUP, LLC

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INDEPENDENT AUDITOR'S REPORT

Board of Education
Triplains Unified School District 275
Box 97
Winona, Kansas 67764

Adverse and Unmodified Opinions

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of the Unified School District Number 275, Kansas (District), a Municipal Financial Reporting Entity, as of and for the year ended June 30, 2022 and the related notes to the financial statement.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

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

Unmodified Opinion on Regulatory Basis of Accounting

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

Basis for Adverse and Unmodified Opinions

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

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

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

Other Matter

The prior year's financial statement for the year ended June 30, 2021, was audited by another auditor, who expressed an unmodified opinion on regulatory basis of accounting, on July 27, 2023.

Responsibilities of Management for the Financial Statement

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

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

Auditor's Responsibilities for the Audit of the Financial Statement

Our objectives are to obtain reasonable assurance about whether the financial statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our 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 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, we:

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

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

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, expenditures-actual and budget, schedule of regulatory basis receipts and disbursements-agency funds and schedules of regulatory basis receipts, expenditures and unencumbered cash—district activity funds (Schedules 1, 2, 3 and 4 as listed in the table of contents) are presented for purposes of additional analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other

additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the accompanying 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 1.

Another auditor previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of Unified School District Number 275, Kansas as of and for the year ended June 30, 2021 (not presented herein), and have issued their report thereon dated July 27, 2023, which contained an unmodified opinion on the basic financial statement. The 2021 basic financial statement and their 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/municipalservices. 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 and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2021 basic financial statement or to the 2021 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2021 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended June 30, 2021, on the basis of accounting described in Note 1.

Loyd Group, LLC

Loyd Group, LLC
Galva, KS
August 9, 2023

Unified School District Number 275
Winona, Kansas

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH
Regulatory Basis
For the Year Ended June 30, 2022

	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
GENERAL FUNDS:							
General Fund	$ -	$ -	$ 872,212	$ 872,212	$ -	$ -	$ -
Supplemental General Fund	34,574	-	277,304	284,675	27,203	-	27,203
SPECIAL PURPOSE FUNDS:							
At Risk (K-12) Fund	39,567	-	33,311	51,254	21,624	-	21,624
Capital Outlay Fund	347,481	-	228,761	283,165	293,077	43,638	336,715
Driver Training Fund	7,400	-	300	1,149	6,551	-	6,551
Food Service Fund	14,127	-	74,545	70,376	18,296	-	18,296
Professional Development Fund	4,116	-	-	1,521	2,595	-	2,595
Special Education Fund	70,898	-	172,930	161,575	82,253	11,274	93,527
KPERS Special Retirement Contribution Fund	-	-	93,696	93,696	-	-	-
Recreation Commission Fund	8,473	-	1,601	2,720	7,354	-	7,354
Federal Funds	-	-	46,829	46,829	-	-	-
Title I	-	-	16,331	16,331	-	-	-
Title II-A Teacher Quality	(1,361)	-	8,082	6,721	-	-	-
Title II-D Education Technology	-	-	1,237	1,237	-	-	-
Tile IV	-	-	14,233	14,468	(235)	235	-
Contingency Reserve Fund	213,240	-	-	40,534	172,706	-	172,706
Textbook/Student Material Revolving Fund	12,647	-	4,970	6,730	10,887	-	10,887
Gifts and Grants Fund	49,440	-	103,150	127,011	25,579	-	25,579
Gate Receipts	1,540	-	42,814	44,143	211	-	211
Total Reporting Entity (Excluding Agency Funds)	$ 802,142	$ -	$ 1,992,306	$ 2,126,347	$ 668,101	$ 55,147	$ 723,248

COMPOSITION OF CASH:	
Board General Account, The Bank, Winona, KS	$ 721,538
Board Petty Cash	1,500
High School Activity Fund - Checking, The Bank, Winona, KS	38,855
Total Cash	761,893
Agency Funds per Schedule 3	(38,645)
Total Reporting Entity (Excluding Agency Funds)	$ 723,248

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

Unified School District Number 275
Winona, Kansas

NOTES TO THE FINANCIAL STATEMENT

For the Year Ended June 30, 2022

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

(a) Municipal Financial Reporting Entity

Unified School District Number 275, Winona, Kansas is a municipal corporation governed by an elected seven-member board. This financial statement presents Unified School District Number 275 (the District), a municipality.

(b) Regulatory Basis Fund Types

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

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

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

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

Business Fund—funds financed in whole or in part by fees charged to users of the goods or services (i.e. enterprise and internal service fund, etc.).

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

Agency Fund—funds used to report assets held by the municipal reporting entity in a purely custodial capacity (payroll clearing, county treasurer tax collection accounts, etc.).

(c) Basis of Accounting

Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States of America. The Kansas Municipal Audit and Accounting Guide (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 based 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.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT.)

(d) 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 provided for the following sequence and timetable in the adoption of the legal annual operating budget:

1) Preparation of 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 at least ten days after publication of notice of hearing.
4) Adoption of the final budget on or before August 25th.

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

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in regulatory receipts 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 such 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 schedules are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which regulatory receipts 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 municipality for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any used expenditure authority lapses at year end.

A legal operating budget is not required for Capital Project Funds, Trust Funds, and the following Special Purpose Funds: Federal Funds, Title I, Title II-A Teacher Quality, Title II-D Education Technology, Title IV, Contingency Reserve, Textbook/Student Material Revolving, Gifts and Grants, and Gate Receipts.

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

2. COMPLIANCE WITH KANSAS STATUTES

Kansas municipalities are subject to the cash-basis law as stated in Kansas Statute 10-1113. The Title II-A Teach Quality Fund has a negative unencumbered cash balance of $1,361 at July 1, 2021 and the Title IV has a negative unencumbered cash balance of $235 at June 30, 2022, which is allowable under Kansas Statute 12-1663. These funds will be reimbursed in the following fiscal year from federal grant programs.

3. IN-SUBSTANCE RECEIPT IN TRANSIT

The District received $29,010 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.

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.

4. DEPOSITS AND INVESTMENTS (CONT.)

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

Concentration of credit risk. State statutes place no limit on the amount the District may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405.

Custodial credit risk—deposits. Custodial credit risk is the risk that in the event of bank failure, the District's deposits may not be returned to it. State statutes require the District's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka. All deposits were legally secured at June 30, 2022.

At June 30, 2022, the District's carrying amount of deposits was $763,393 and the bank balance was $624,374. The bank balance was held by one bank resulting in a concentration of credit risk. Of the bank balance, $250,000 was covered by federal depository insurance and $374,374 was collateralized with securities held by the pledging institution's agents in the District's name.

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

5. INTERFUND TRANSFERS

Operating transfers were as follows:

From	To	Regulatory Authority	Amount
General Fund	At Risk (K-12) Fund	K.S.A. 72-6478	$ 24,942
General Fund	Special Education Fund	K.S.A. 72-6478	106,143
Supplemental General Fund	At Risk (K-12) Fund	K.S.A. 72-6478	8,369
Supplemental General Fund	Food Service Fund	K.S.A. 72-6478	5,000
Supplemental General Fund	Textbook/Student Material Revolving Fund	K.S.A. 72-6478	3,000
Supplemental General Fund	Special Education Fund	K.S.A. 72-6478	66,687
			$ 214,141

6. 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 South Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

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

6. DEFINED BENEFIT PENSION PLAN (CONT.)

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

Senate Substitute for House Bill 2052 authorized the delay of 64.1 million in fiscal year 2017 contributions. These contributions were set up as a long-term receivable. Payment is scheduled to be made in a series of twenty annual payments of $6.4 million 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 KPERS School Group. A payment $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 an additional a payment of $115 million for the KPERS School Group. House Substitute for Senate Bill 25 from the 2019 Legislative sesssion 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 of retired District employees. The District received and remitted amounts equal to the statutory contribution rate, which totaled $93,696 for the year ended June 30, 2022.

Net Pension Liability: At June 30, 2022, the District's proportionate share of the collective net pension liability reported by KPERS was $737,379. The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2020, which was rolled forward to June 30, 2021. The District's proportion of the net pension liability was based on the ratio of the District's contributions to KPERS, relative to the total employer and non-employer contributions of the State/School subgroup within KPERS for the fiscal year ended June 30, 2021. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in 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.

7. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS

(a) 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 of premium 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.

7. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS (CONT.)

(b) Compensated Absences

Vacation, sick leave and other compensated absences are recorded as expenditures in Governmental Funds when they are paid. Full-time certified employees are allowed 10 days sick leave cumulative to 40 days, two personal days and two professional days. Part-time certified employees are allowed five days sick leave cumulative to 40 days, one personal day and one professional day. Classified employees are allowed 10 days sick leave cumulative to 40 days and two personal days. Employees are allowed to give up to three sick days to an employee that has exhausted all of their own sick leave during the school year.

Sick leave benefits and other compensated absences for Governmental Funds are not accrued in the financial statements because they do not vest. When an employee leaves the District they do not receive any compensation for unused sick leave.

(c) 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.

8. CLAIMS AND JUDGMENTS

The District participates in federal and state programs that are fully or partially funded by grants received from other governmental units. Expenditures financed by grants are subject to audit by the appropriate grantor government. If expenditures are disallowed due to noncompliance with grant program regulations, the District may be required to reimburse the grantor government. As of the date of this report, grant expenditures have not been audited but the District believes that disallowed expenditures, if any, based on subsequent audits will not have a material effect on any of the individual governmental funds or the overall financial position of the District.

During the ordinary course of its operations the District is a party to various claims, legal actions and complaints. It is of the opinion of the District's management and legal counsel that these matters are not anticipated to have a material financial impact on the District.

The District is exposed to various risks of loss related to property loss; torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees and natural disasters. The District has purchased commercial insurance for these potential risks. There have been no significant reductions in insurance coverage from 2021 to 2022, and there were no settlements that exceeded insurance coverage in the past three years.

9. RECREATION FUND

Although an independent Recreation Committee acts in an advisory and supervisory capacity to the Winona Recreation Program, the Board of Education has retained control of the receipts, expenditures and record keeping of the Recreation Fund; and therefore, the fund transactions are presented in the accompanying financial statements in the same manner as the other District funds.

10. COVID-19

On January 30,2020, the World Health Organization ("WHO") announced a global health emergency because of a new strain of coronavirus in Wuhan, China (the "COVID-19 outbreak") and the risks to the international community as the virus spreads globally beyond its point of origin. In March 2020, the WHO classified the COVID-19 outbreak as a pandemic, based on the rapid increase in exposure globally. 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 Municipality'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 Municipality is not able to estimate the effects of the COVID-19 outbreak on its results of operations, financial condition or liquidity for fiscal year 2022. Future potential impacts may include a decrease in certain revenues, reduced student traffic and the temporary closure of operating hours of our offices.

11. CARES ACT FUNDING

The CARES Act included Elementary and Secondary School Emergency Relief (ESSER) Funds for K-12 Schools. The Esser grants will provide school districts with emergency relief funds to address the impact COVID-19 has had on elementary and secondary schools. It is being allocated to the Districts in three phases, ESSER I, II, and III. The ESSER I under the Cares Act began in March 2020, the ESSER II under the Cares Act began in December 2020, and the ESSER III under the ARP Act began in March 2021. The District was allocated $9,093 for ESSER I, $51,925 for ESSER II, and $116,616 for ESSER III. As of June 30, 2022 the District received and spent the full ESSER I allocation and $38,194 of ESSER II, but has not received or spent the ESSER III allocations.

12. CONTINGENCY

During January 2018, the Internal Revenue Service (IRS) erroneously issued the District a payroll tax refund in the amount of $16,934. This amount was paid back by the District to the IRS as a tax deposit on April 27, 2022 to help resolve some trust fund issues the IRS was proposing. In correcting this issue, amended quarterly 941's were required to be filed from March 31, 2017 through December 31, 2019, to correct deposit amounts paid in by the District by moving the amounts paid to the correct period. The District obtained IRS transcripts for this period and has been working with the IRS and Taxpayer Advocate Service in getting the 941's corrected and deposits classified into the correct periods to minimize any interest and penalties that would be due. The IRS has now processed all of the amended returns and is working to apply the remaining unclassified deposits into the correct periods and update the penalty and interest calculations. The estimated amount due on the latest IRS transcript as of May 9, 2023 was $22,567, but is expected to be reduced significantly once the remaining deposits are posted. As such, the remaining outstanding liability is not believed to have a material impact on these financial statements as of the date of this report.

13. SUBSEQUENT EVENTS

Management has evaluated the effects on the financial statement of subsequent events occurring through the date of this report, which is the date at which the financial statement was available to be issued.

UNIFIED SCHOOL DISTRICT NUMBER 275
WINONA, KANSAS

REGULATORY-REQUIRED
SUPPLEMENTARY INFORMATION

FOR THE YEAR ENDED JUNE 30, 2022

Unified School District Number 275

Unified School District Number 275
Winona, Kansas

SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis
(Budgeted Funds Only)
For the Year Ended June 30, 2022

	Certified Budget	Adjustments 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 Fund	$ 900,258	$ (53,178)	$ 25,132	$ 872,212	$ 872,212	$ -
Supplemental General Fund	297,127	(12,452)	-	284,675	284,675	-
SPECIAL PURPOSE FUNDS:						
At Risk (K-12) Fund	102,567	-	-	102,567	51,254	(51,313)
Capital Outlay Fund	567,256	-	-	567,256	283,165	(284,091)
Driver Training Fund	8,120	-	-	8,120	1,149	(6,971)
Food Service Fund	80,815	-	-	80,815	70,376	(10,439)
Professional Development Fund	4,116	-	-	4,116	1,521	(2,595)
Special Education Fund	200,910	-	-	200,910	161,575	(39,335)
KPERS Special Retirement Contribution Fun	102,988	-	-	102,988	93,696	(9,292)
Recreation Commission Fund	10,002	-	-	10,002	2,720	(7,282)
Total	$ 2,274,159	$ (65,630)	$ 25,132	$ 2,233,661	$ 1,822,343	$ (411,318)

Unified School Disitrict Number 275
Winona, Kansas

GENERAL FUND

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)

		2022		
	2021 Actual	Actual	Budget	Variance Over (Under)
Receipts:				
State aid	$ 724,803	$ 724,115	$ 759,245	$ (35,130)
Special education aid	123,741	106,143	130,013	(23,870)
Mineral production tax	10,377	16,822	11,000	5,822
Miscellaneous reimbursements	11,988	25,132	-	25,132
Total Receipts	870,909	872,212	$ 900,258	$ (28,046)
Expenditures:				
Instruction -				
Certified salaries	224,465	245,516	$ 227,737	$ 17,779
Non-certified salaries	29,707	30,928	32,000	(1,072)
Insurance	17,713	34,069	17,000	17,069
Social Security	35,444	38,400	30,000	8,400
Other benefits	441	476	500	(24)
Purchased professional and technical services	-	-	3,640	(3,640)
Other purchased services	3,787	6,098	-	6,098
Teaching supplies	16,422	21,616	11,000	10,616
Miscellaneous supplies	14,950	-	15,000	(15,000)
Property and equipment	-	-	-	-
Other	230	10	200	(190)
Student Support Services -				
Other purchased services	1,800	54	1,600	(1,546)
Instruction Support Staff -				
Certified salaries	-	10,263	12,000	(1,737)
Insurance	-	-	-	-
Social Security	-	407	390	17
Other benefits	-	5	5	-
Books and periodicals	373	296	400	(104)
General Administration -				
Certified salaries	36,951	40,646	38,000	2,646
Non-certified salaries	16,038	17,628	17,000	628
Insurance	79,549	76,572	77,000	(428)
Social Security	3,332	3,692	3,500	192
Other employee benefits	40	45	45	-
Purchased professional services	797	626	800	(174)
Communications	3,112	2,862	3,500	(638)

Unified School Disitrict Number 275
Winona, Kansas

GENERAL FUND

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)

		2022		
	2021 Actual	Actual	Budget	Variance Over (Under)
Expenditures (cont.):				
General Administration (cont.) -				
Other purchased services	$ 8,686	$ 10,613	$ 4,000	$ 6,613
Supplies	456	1,505	600	905
Other	18,696	9,579	19,000	(9,421)
School Administration -				
Certified salaries	36,951	40,646	37,000	3,646
Non-certified salaries	23,239	25,017	25,000	17
Insurance	258	26	270	(244)
Social Security	3,866	4,243	4,000	243
Other employee benefits	47	52	50	2
Communications	2,642	3,067	2,800	267
Other purchased services	133	840	140	700
Supplies	174	133	180	(47)
Other	517	2,105	520	1,585
Operations and Maintenance -				
Non-certified salaries	120	-	110	(110)
Insurance	3,524	1,061	3,600	(2,539)
Social Security	9	-	10	(10)
Purchased professional services	1,198	944	1,200	(256)
Water/sewer	3,303	4,996	3,200	1,796
Repairs and maintenance	236	-	240	(240)
Insurance	40,778	106	43,000	(42,894)
Heating	20,860	19,366	22,000	(2,634)
Electricity	19,809	20,342	20,000	342
Miscellaneous supplies	379	-	378	(378)
Vehicle Operating Services -				
Non-certified salaries	31,387	42,295	33,000	9,295
Social Security	2,295	3,084	2,500	584
Other employee benefits	29	39	30	9
Motor fuel	8,537	18,015	9,000	9,015
Other	1,062	2,844	1,100	1,744

Unified School Disitrict Number 275
Winona, Kansas

GENERAL FUND

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)

		2022		
	2021 Actual	Actual	Budget	Variance Over (Under)
Expenditures (cont.):				
Outgoing Transfers -				
At Risk (K-12) Fund	$ 32,826	$ 24,942	$ 46,000	$ (21,058)
Special Education Fund	123,741	106,143	130,013	(23,870)
Adjustment to comply with legal max	-	-	(53,178)	53,178
Legal General Fund Budget	870,909	872,212	847,080	25,132
Adjustment for qualifying budget credits	-	-	25,132	(25,132)
Total Expenditures	870,909	872,212	$ 872,212	$ -
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	$ -	$ -		

Unified School Disitrict Number 275
Winona, Kansas

GENERAL FUND

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)

		2022		
	2021 Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Taxes and Shared Revenue -				
Ad valorem property	$ 273,789	$ 265,597	$ 277,761	$ (12,164)
Delinquent tax	276	78	2,749	(2,671)
Motor vehicle tax	9,561	11,341	8,730	2,611
Recreational vehicle tax	13	112	163	(51)
Mineral production tax	1,611	176	-	176
Miscellaneous reimbursements	1,411	-	-	-
Total Receipts	286,661	277,304	$ 289,403	$ (12,099)
Expenditures:				
Instruction -				
Certified salaries	200,140	176,538	$ 215,767	$ (39,229)
Other purchased services	2,211	700	3,000	(2,300)
Miscellaneous supplies	1,489	1,908	2,000	(92)
Student Support Services -				
Purchased professional and technical servic	270	-	300	(300)
Supplies	1,646	198	4,000	(3,802)
Instructional Support -				
Supplies	1,110	704	-	704
General Administration -				
Other	19,114	10,899	40,000	(29,101)
Operations and Maintenance -				
Purchased property services	4,832	1,724	5,000	(3,276)
Other purchased services	1,000	2,099	-	2,099
Supplies	7,477	4,647	10,000	(5,353)
Property and equipment	377	-	-	-
Other	42	2,107	60	2,047
Motor fuel	58	95	-	95

Unified School Disitrict Number 275
Winona, Kansas

GENERAL FUND

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)

		2022		
	2021 Actual	Actual	Budget	Variance Over (Under)
Expenditures (cont.):				
Outgoing Transfers -				
At Risk (K-12) Fund	$ 11,611	$ 8,369	$ 17,000	$ (8,631)
Food Service Fund	1,000	5,000	-	5,000
Special Education Fund	34,692	66,687	-	66,687
Textbook/Student Materials Revolving Fund	-	3,000	-	3,000
Adjustment to comply with legal max	-	-	(12,452)	12,452
Total Expenditures	287,069	284,675	$ 284,675	$ -
Receipts Over (Under) Expenditures	(408)	(7,371)		
Unencumbered Cash, Beginning	34,982	34,574		
Unencumbered Cash, Ending	$ 34,574	$ 27,203		

Unified School Disitrict Number 275
Winona, Kansas

SPECIAL PURPOSE FUND

AT RISK (K-12) FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

		2022		
	2021 Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Transfer from General Fund	$ 32,826	$ 24,942	$ 46,000	$ (21,058)
Transfer from Supplemental General Fund	11,611	8,369	17,000	(8,631)
Total Receipts	44,437	33,311	$ 63,000	$ (29,689)
Expenditures:				
Instruction -				
Certified salaries	46,353	51,254	$ 52,000	$ (746)
Non-certified salaries	-	-	22,000	(22,000)
Insurance	-	-	5,289	(5,289)
Social Security	-	-	3,000	(3,000)
Other benefits	-	-	200	(200)
Teaching supplies	-	-	16,000	(16,000)
Purchased professional services	2,084	-	4,078	(4,078)
Total Expenditures	48,437	51,254	$ 102,567	$ (51,313)
Receipts Over (Under) Expenditures	(4,000)	(17,943)		
Unencumbered Cash, Beginning	43,567	39,567		
Unencumbered Cash, Ending	$ 39,567	$ 21,624		

Unified School District Number 275
Winona, Kansas

SPECIAL PURPOSE FUND

CAPITAL OUTLAY FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

		2022		
	2021 Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Taxes and Shared Revenue -				
Ad valorem property	$ 224,923	$ 219,113	$ 210,298	$ 8,815
Delinquent tax	216	64	2,260	(2,196)
Motor vehicle tax	7,557	8,297	7,085	1,212
Recreational vehicle tax	12	88	92	(4)
Commercial vehicle tax	-	-	41	(41)
Mineral production tax	1,336	150	-	150
Miscellaneous reimbursements	450	1,148	-	1,148
Other revenue from local source	10,839	(99)	-	(99)
Total Receipts	245,333	228,761	$ 219,776	$ 8,985
Expenditures:				
Instruction -				
Supplies	7,872	25,449	$ 60,000	$ (34,551)
Property and equipment	32,925	122,168	25,000	97,168
Student Support Services -				
Supplies	3,749	6,316	17,000	(10,684)
General Administration -				
Property and equipment	5,548	515	52,000	(51,485)
Operations and Maintenance -				
Non-certified salaries	39,939	34,146	90,000	(55,854)
Insurance	2,178	3,811	5,000	(1,189)
Social Security	2,503	2,124	1,000	1,124
Other employee benefits	31	26	-	26
Property and equipment	92,743	24,147	90,000	(65,853)
Transportation -				
Purchased professional services	42,627	9,696	50,000	(40,304)
Supplies	836	-	-	-
Property and equipment	44,947	50,601	55,000	(4,399)
Other	206	-	-	-
Facility Acquisition and Construction Services -				
Repair & remodel building	8,913	-	-	-
Other	(5,828)	4,166	122,256	(118,090)
Total Expenditures	279,189	283,165	$ 567,256	$ (284,091)
Receipts Over (Under) Expenditures	(33,856)	(54,404)		
Unencumbered Cash, Beginning	371,223	347,481		
PY Cancelled Encumbrances	10,114	-		
Unencumbered Cash, Ending	$ 347,481	$ 293,077		

Unified School District Number 275
Winona, Kansas

SPECIAL PURPOSE FUND

DRIVER TRAINING FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

		2022		
	2021 Actual	Actual	Budget	Variance Over (Under)
Receipts:				
State aid	$ -	$ -	$ 720	$ (720)
Other local source revenue	-	300	-	300
Total Receipts	-	300	$ 720	$ (420)
Expenditures:				
Instruction -				
Certified salaries	2,236	-	$ 6,000	$ (6,000)
Social Security	-	45	-	45
Other employee benefits	-	1	-	1
Other	-	1,103	2,120	(1,017)
Total Expenditures	2,236	1,149	$ 8,120	$ (6,971)
Receipts Over (Under) Expenditures	(2,236)	(849)		
Unencumbered Cash, Beginning	9,636	7,400		
Unencumbered Cash, Ending	$ 7,400	$ 6,551		

Unified School District Number 275
Winona, Kansas

SPECIAL PURPOSE FUND

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)

		2022		
	2021 Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Student sales - lunch	$ 6,713	$ 2,013	$ -	$ 2,013
Student sales - breakfast	819	-	-	-
Adult sales	4,775	5,674	10,018	(4,344)
Interest on idle funds	558	420	-	420
State aid	495	408	420	(12)
Federal aid	44,428	61,023	56,250	4,773
Miscellaneous reimbursements	-	7	-	7
Transfer from Supplemental General Fund	1,000	5,000	-	5,000
Total Receipts	58,788	74,545	$ 66,688	$ 7,857
Expenditures:				
Food Service Operation -				
Non-certified salaries	26,759	31,167	$ 31,936	$ (769)
Insurance	-	-	2,100	(2,100)
Social Security	2,028	2,365	40	2,325
Other employee benefits	25	30	-	30
Food and milk	31,020	35,307	39,039	(3,732)
Supplies	238	174	3,000	(2,826)
Property and equipment	-	263	-	263
Other	5,796	1,070	4,700	(3,630)
Total Expenditures	65,866	70,376	$ 80,815	$ (10,439)
Receipts Over (Under) Expenditures	(7,078)	4,169		
Unencumbered Cash, Beginning	21,205	14,127		
Unencumbered Cash, Ending	$ 14,127	$ 18,296		

Unified School District Number 275
Winona, Kansas

SPECIAL PURPOSE FUND

PROFESSIONAL DEVELOPMENT FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

		2022		
	2021 Actual	Actual	Budget	Variance Over (Under)
Receipts:				
State aid	$ 71	$ -	$ -	$ -
Expenditures:				
Instructional Support Staff -				
Professional Services	264	1,521	$ 4,000	$ (2,479)
Books and periodicals	-	-	-	-
Instructional Software		-	-	-
Miscellaneous	35	-	116	(116)
Total Expenditures	299	1,521	$ 4,116	$ (2,595)
Receipts Over (Under) Expenditures	(228)	(1,521)		
Unencumbered Cash, Beginning	4,344	4,116		
Unencumbered Cash, Ending	$ 4,116	$ 2,595		

Unified School District Number 275
Winona, Kansas

SPECIAL PURPOSE FUND

SPECIAL EDUCATION FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

		2022		
	2021 Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Transfer from General Fund	$ 123,741	$ 106,143	$ 130,013	$ (23,870)
Transfer from Supplemental General Fund	34,692	66,687	-	66,687
Miscellaneous reimbursements	1,450	100	-	100
Total Receipts	159,883	172,930	$ 130,013	$ 42,917
Expenditures:				
Instruction -				
Non-certified salaries	34,678	35,635	$ 40,000	$ (4,365)
Insurance	-	-	4,850	(4,850)
Social Security	2,623	2,722	35	2,687
Other employee benefits	32	33	-	33
Payments to Special Education Coop	155,630	123,185	156,025	(32,840)
Other purchased services	147	-	-	-
Total Expenditures	193,110	161,575	$ 200,910	$ (39,335)
Receipts Over (Under) Expenditures	(33,227)	11,355		
Unencumbered Cash, Beginning	104,125	70,898		
Unencumbered Cash, Ending	$ 70,898	$ 82,253		

Unified School District Number 275
Winona, Kansas

SPECIAL PURPOSE FUND

KPERS SPECIAL RETIREMENT CONTRIBUTION FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

		2022		
	2021 Actual	Actual	Budget	Variance Over (Under)
Receipts:				
State Sources - KPERS	$ 83,223	$ 93,696	$ 102,988	$ (9,292)
Expenditures:				
Employee Benefits -				
Instruction	65,458	75,647	$ 72,081	$ 3,566
Instructional Staff	-	-	7,208	(7,208)
General Administration	7,559	7,683	13,476	(5,793)
School Administration	10,206	10,366	-	10,366
Operations and Maintenance	-	-	6,941	(6,941)
Food Service Operation	-	-	3,282	(3,282)
Total Expenditures	83,223	93,696	$ 102,988	$ (9,292)
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	$ -	$ -		

Unified School District Number 275
Winona, Kansas

SPECIAL PURPOSE FUND

RECREATION COMMISSION FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

		2022		
	2021 Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Taxes and Shared Revenue:				
Ad valorem property	$ 1,797	$ 1,518	$ 1,447	$ 71
Delinquent tax	2	1	18	(17)
Motor vehicle tax	77	80	64	16
Mineral production tax	11	1	-	1
Recreational vehicle tax	-	1	1	-
Total Receipts	1,887	1,601	$ 1,530	$ 71
Expenditures:				
Summer program expenses	1,483	2,720	$ 10,002	$ (7,282)
Receipts Over (Under) Expenditures	404	(1,119)		
Unencumbered Cash, Beginning	8,069	8,473		
Unencumbered Cash, Ending	$ 8,473	$ 7,354		

Unified School District Number 275
Winona, Kansas

SPECIAL PURPOSE FUND

FEDERAL FUNDS

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)

	2021 Actual	2022 Actual
Receipts:		
Coronavirus Relief Federal aid	$ 90,798	$ 38,963
State aid	10,591	7,866
Total Receipts	101,389	46,829
Expenditures:		
Instruction -		
Certified salaries	3,606	-
Social Security	274	-
Other	14,009	8,014
Reep Grant	4,750	-
Other	6,451	-
ESSER	-	38,194
SPARK	72,299	621
Total Expenditures	101,389	46,829
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ -

Unified School District Number 275
Winona, Kansas

SPECIAL PURPOSE FUND

TITLE I

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

	2021 Actual	2022 Actual
Receipts:		
Federal aid	$ 28,179	$ 16,331
Expenditures:		
Teacher salary	24,378	15,094
Fringe benefits	(1,158)	-
Social security	1,182	1,223
Unemployment	14	14
Instructional supplies	3,533	-
Admin aide salary	230	-
Total Expenditures	28,179	16,331
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ -

Unified School District Number 275
Winona, Kansas

SPECIAL PURPOSE FUND

TITLE II-A TEACHER QUALITY

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

	2021 Actual	2022 Actual
Receipts:		
Federal aid	$ 1,962	$ 8,082
Expenditures:		
Instruction -		
Reap salary	225	1,729
Title II-teacher quality	3,098	4,992
Total Expenditures	3,323	6,721
Receipts Over (Under) Expenditures	(1,361)	1,361
Unencumbered Cash, Beginning	-	(1,361)
Unencumbered Cash, Ending	$ (1,361)	$ -

Unified School District Number 275
Winona, Kansas

SPECIAL PURPOSE FUND

TITLE II-D EDUCATION TECHNOLOGY

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

	2021 Actual	2022 Actual
Receipts:		
Federal aid	$ -	$ (918)
State Aid	-	2,155
Total Receipts	-	1,237
Expenditures:		
Instruction -		
Reap salary	-	1,237
Total Expenditures	-	1,237
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ -

Unified School District Number 275
Winona, Kansas

SPECIAL PURPOSE FUND

TITLE IV

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

	2021 Actual	2022 Actual
Receipts:		
State Aid	$ -	$ 14,233
Expenditures:		
Instruction -		
Reap salary	-	11,060
Title II-teacher quality	-	3,408
Total Expenditures	-	14,468
Receipts Over (Under) Expenditures	-	(235)
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ (235)

Unified School District Number 275
Winona, Kansas

SPECIAL PURPOSE FUND

CONTINGENCY RESERVE FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

	2021 Actual	2022 Actual
Receipts:		
Transfer from General Fund	$ -	$ -
Expenditures:		
General Administration -		
Non-certified salaries	-	40,534
Receipts Over (Under) Expenditures	-	(40,534)
Unencumbered Cash, Beginning	213,240	213,240
Unencumbered Cash, Ending	$ 213,240	$ 172,706

Unified School District Number 275
Winona, Kansas

SPECIAL PURPOSE FUND

TEXTBOOK/STUDENT MATERIAL REVOLVING FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

	2021 Actual	2022 Actual
Receipts:		
Student fees	$ 2,495	$ 1,970
Transfer from Supplemental General Fund	-	3,000
Total Receipts	2,495	4,970
Expenditures:		
Purchase of textbooks	1,657	6,730
Receipts Over (Under) Expenditures	838	(1,760)
Unencumbered Cash, Beginning	11,809	12,647
Unencumbered Cash, Ending	$ 12,647	$ 10,887

Unified School District Number 275
Winona, Kansas

SPECIAL PURPOSE FUND

GIFTS AND GRANTS FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

	2021 Actual	2022 Actual
Receipts:		
Contributions and donations	$ -	$ 90,000
Miscellaneous revenue	10,470	13,150
Total Receipts	10,470	103,150
Expenditures:		
Instruction -		
Supplies	693	963
Property and equipment	2,500	3,700
Purchased professional services	20	135
Other	2,470	122,213
Total Expenditures	5,683	127,011
Receipts Over (Under) Expenditures	4,787	(23,861)
Unencumbered Cash, Beginning	44,653	49,440
Unencumbered Cash, Ending	$ 49,440	$ 25,579

Unified School District Number 275
Winona, Kansas

AGENCY FUNDS

SCHEDULE OF RECEIPTS AND DISBURSEMENTS - ACTUAL
Regulatory Basis
For the Year Ended June 30, 2022

	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Student Organizations:				
Class of 2019	$ 1,314	$ -	$ 1,314	$ -
Class of 2020	712	-	508	204
Class of 2021	206	1,768	1,974	-
Class of 2022	24,203	4,475	28,477	201
Class of 2023	39	-	-	39
Class of 2024	2,134	20,528	9,508	13,154
Class of 2025	-	2,594	1,206	1,388
Kayettes	1,663	3,712	3,529	1,846
Pep Club	185	547	732	-
Student Council	344	726	-	1,070
Music	2,149	200	96	2,253
FACS	-	404	-	404
T-Club	34	4,497	3,676	855
Yearbook	13,187	7,590	8,353	12,424
Cheerleaders	4,724	1,455	2,741	3,438
Greenhouse	760	-	-	760
Jr High Cheerleaders	190	328	82	436
AfterProm	1,293	-	1,120	173
Total Student Organization Funds	$ 53,137	$ 48,824	$ 63,316	$ 38,645

Unified School District Number 275
Winona, Kansas

DISTRICT ACTIVITY FUNDS

SCHEDULE OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH
Regulatory Basis
For the Year Ended June 30, 2022

	Beginning Unencumbered Cash	Receipts	Expenditures	Ending Unencumbered Cash	Add Encumbrances and Accounts Payable	Ending Cash Balance
Gate Receipts:						
Athletics	$ 1,540	$ 42,814	$ 44,143	$ 211	$ -	$ 211
Total District Activity Funds	$ 1,540	$ 42,814	$ 44,143	$ 211	$ -	$ 211