UNIFIED SCHOOL DISTRICT NO. 211

Norton, Kansas

Financial Statement and Regulatory-Required

Supplementary Information with Independent Auditor's Report

For the Fiscal Year Ended June 30, 2022

MAPES & MILLER LLP

Certified Public Accountants

Norton, Kansas

UNIFIED SCHOOL DISTRICT NO. 211
Norton, Kansas
Financial Statement and Regulatory-Required
Supplementary Information with Independent Auditor's Report
For the Fiscal Year Ended June 30, 2022

TABLE OF CONTENTS

	Page
Number	
Independent Auditor's Report	1
Financial Section	
STATEMENT 1	
Summary Statement of Receipts, Expenditures, and Unencumbered Cash	3
Composition of Cash	4
Notes to the Financial Statement	5
Regulatory-Required Supplementary Information	
SCHEDULE 1	
Summary of Expenditures - Actual and Budget	15
SCHEDULE 2	
Schedule of Receipts and Expenditures - Actual and Budget	
General	16
Supplemental General	17
At Risk K-12	18
Bilingual Education	19
Capital Outlay	20
Driver Training	21
Food Service	22
Professional Development	23
Summer School	24
Special Education	25
Career and Postsecondary Education	26
KPERS Special Retirement Contribution	27
Recreation Commission	28
Bond and Interest	29
Federal Funds	30
Gifts and Grants	31
Schedule of Receipts and Expenditures – Actual	
Contingency Reserve	32
Textbook Rental and Student Material Revolving	32
Eicher Butler Scholarship	32
Louis Welter Scholarship	32
Tansil Scholarship	32
Bishop Scholarship	33
Jep Byrum Memorial Scholarship	33
Dave Stuewe Scholarship	33
Gertrude Steichen Scholarship	33
Della Connell Scholarship	33

TABLE OF CONTENTS - (Continued)

	Page Number
SCHEDULE 3	
Summary of Receipts and Disbursements	
Agency Funds	34
SCHEDULE 4	
Schedule of Receipts, Expenditures, and Unencumbered Cash	
District Activity Funds	35
Report on Federal Financial Assistance	36
Schedule of Federal Financial Assistance	37

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INDEPENDENT AUDITOR'S REPORT

To the Board of Education
Unified School District No. 211
Norton, Kansas 67654

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. 211, Norton, 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 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. 211, Norton, Kansas, 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 balances of Unified School District No. 211, Norton, Kansas, 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 Unified School District No. 211, 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 Unified School District No. 211 on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide,* which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Responsibilities of Management for the Financial Statement

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

In preparing the financial statement, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Unified School District No. 211'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 Unified School District No. 211'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 Unified School District No. 211'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 and expenditures-actual and budget, summary of 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 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.

Mapes & Miller LLP

Certified Public Accountants

Norton, Kansas
December 12, 2022

UNIFIED SCHOOL DISTRICT NO. 21
Norton, Kansas
Summary Statement of Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis
For the Fiscal Year Ended June 30, 2022

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Governmental Type Funds:							
General Funds:							
General	$ 0	0	5,703,754	5,703,754	0	305,606	305,606
Supplemental General	150,973	0	1,761,298	1,773,731	138,540	106,060	244,600
Special Purpose Funds:							
At Risk K-12	0	0	393,892	393,892	0	43,404	43,404
Bilingual Education	0	0	5,177	904	4,273	0	4,273
Capital Outlay	661,269	0	436,398	199,677	897,990	19,655	917,645
Driver Training	54,654	0	8,336	9,170	53,820	0	53,820
Food Service	129,706	0	509,823	474,757	164,772	25,891	190,663
Professional Development	40,677	0	0	928	39,749	0	39,749
Summer School	29,233	0	80,000	8,439	100,794	4,320	105,114
Special Education	571,298	0	1,601,361	1,335,883	836,776	0	836,776
Career and Postsecondary Education	460	0	154,989	155,449	0	31,770	31,770
KPERS Special Retirement Contribution	0	0	631,707	631,707	0	0	0
Recreation Commission	47,252	0	193,464	194,677	46,039	0	46,039
Federal Funds	(4,813)	0	271,752	389,030	(122,091)	125,437	3,346
Gifts and Grants	46,312	0	51,705	30,039	67,978	0	67,978
Contingency Reserve	556,526	19,889	0	0	576,415	0	576,415
Textbook Rental and Student Material Revolving	158,086	0	127,580	76,497	209,169	12,164	221,333
District Activity	47,993	0	98,508	91,632	54,869	0	54,869
Bond and Interest Funds:							
Bond and Interest	814,216	0	754,242	643,775	924,683	0	924,683
Trust Funds:							
Eicher Butler Scholarship	498,843	0	7,503	5,750	500,596	0	500,596
Louis Welter Scholarship	14,255	0	108	250	14,113	0	14,113
Tansil Scholarship	203,111	0	1,277	1,750	202,638	0	202,638
Bishop Scholarship	1,000	0	0	1,000	0	0	0
Jep Byrum Memorial Scholarship	7,730	0	19	0	7,749	0	7,749
Dave Stuewe Scholarship	9,357	0	28	0	9,385	0	9,385
Gertrude Steichen Scholarship	15,141	0	160	0	15,301	0	15,301
Della Connell Scholarship	253,138	0	2,096	255,234	0	0	0
Total Primary Government (Excluding Agency Funds)	$ **4,306,417**	**19,889**	**12,795,177**	**12,377,925**	**4,743,558**	**674,307**	**5,417,865**

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

UNIFIED SCHOOL DISTRICT NO. 211
Norton, Kansas
Composition of Cash
Regulatory Basis
For the Fiscal Year Ended June 30, 2022

First State Bank, Norton, Kansas		
Checking Account	$	1,939
NOW Accounts		151,684
Money Market Accounts		812,264
Certificates of Deposit		742,034
The Bank		
Savings Account		512,233
Solutions North Bank, Norton, Kansas		
Checking Accounts		5,694
NOW Accounts		289,118
Money Market Account		24,565
Savings Account		3,017,058
Total Cash		5,556,589
Agency Funds per Schedule 3		(138,724)
Total Primary Government (Excluding Agency Funds)	$	**5,417,865**

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

1. **Summary of Significant Accounting Policies**

Municipal Financial Reporting Entity

Unified School District No. 211, Norton, Kansas operates as a unified school district in accordance with the laws of the State of Kansas. The District is operated by an elected board of education and provides the following services: education, culture and recreation. The regulatory financial statement presents Unified School District No. 281 (the municipality). The following related municipal entity is not included in the financial statement:

Norton Recreation Commission. The Norton Recreation Commission oversees recreational activities. A five-member board is appointed to oversee the operation. Two members of the board are appointed by the District's board with two more members appointed by the City of Norton's council. The remaining member is appointed by the other four members. The District annually levies a tax for the operation of the Commission. Unaudited financial reports for the Norton Recreation Commission are available from the Recreation Commission Director, P.O. Box 96, Norton, Kansas 67654.

Regulatory Basis Fund Types

The following types of funds comprise the financial activities of the District for the fiscal 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 taxes levies and other specific revenue 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.

Trust Fund – funds used to report assets held in trust for the benefit of the District (i.e. pension funds, investment trust funds, private purpose trust funds which benefit the District, scholarship funds, etc.).

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

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 revenues and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligation against cash. The 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.

Budgetary Information

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

1. Preparation of the budget for the succeeding calendar year on or before August 1st.

2. Publication in local newspaper of the proposed budget and notice of public hearing on the budget on or before August 5th.

3. Public hearing on or before August 15th, but at least ten days after publication of notice of hearing.

4. Adoption of the final budget on or before August 25th.

If the municipality is holding a revenue neutral rate hearing, the budget timeline for adoption of the final budget has been adjusted to on or before September 20th. The municipality did 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. No funds were amended in this manner for the year ended June 30, 2022.

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 related to unperformed (executory) contracts for goods and services, and are usually evidenced by a purchase order or written contract. Any unused budgeted 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:

	Statutory Authority for Exemption
Title I	K.S.A. 12-1663
Title II, Part A	K.S.A. 12-1663
Title IV, Part A	K.S.A. 12-1663
ESSER II	K.S.A. 12-1663
Gifts & Grants	K.S.A. 79-2925
Gardner Memorial Library	K.S.A. 79-2925
Contingency Reserve	K.S.A. 72-6426
Textbook Rental and Student Material Revolving	K.S.A. 72-8250
Outdoor Wildlife Learning Site	K.S.A. 79-2925
High School Athletics	K.S.A. 72-8208a
Junior High Athletics	K.S.A. 72-8208a
Junior High Music	K.S.A. 72-8208a

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

Reimbursed Expenditures

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 of accounting.

2. Stewardship, Compliance and Accountability

Cash Violation. K.S.A. 10-1113 requires each fund to comply with the cash basis laws of Kansas. That is no commitments or indebtedness should be incurred unless there is available cash in the fund. The Title I, Title II Part A, Title IV Part A, and ESSER II federal funds incurred indebtedness in excess of the available cash balance. However, K.S.A. 12-1664 allows a deficit unencumbered cash balance for federal aid funds when the deficit is expected to be eliminated in future years as grant proceeds are received.

3. Deposits and Investments

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

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

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

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

At June 30, 2022, the District's carrying amount of deposits was $5,556,589 and the bank balance was $5,500,621. The bank balance was held by three banks resulting in a concentration of credit risk. Of the bank balance, $757,133 was covered by federal depository insurance and $4,190,136 was collateralized with securities held by the pledging financial institutions' agents in the District's name, and $553,352 was unsecured.

Custodial Credit Risk – Investments. For an investment, there is the risk that in the event of the failure of the issuer or counter party, 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. At June 30, 2022, the District had no investments except for certificates of deposit which are considered to be a component of deposits.

4. **In-Substance Receipt in Transit**

The District received $267,333 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.

5. **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.

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% 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 $631,707 for the year ended June 30, 2022.

Net Pension Liability. At June 30, 2022, the District's proportionate share of the collective net pension liability reported by KPERS was 4,999,225. 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 nonemployer 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.

6. **Other Long-Term Obligations**

Compensated Absences

Sick Leave. The employees of Unified School District No. 211 are allowed twelve days of sick leave per year. This can be carried over and accumulated to eighty days. Unused sick leave in excess of the eighty days maximum accumulation will be bought back by the District at the rate of $38.00 per day for certified employees and at a rate of one hour for every four hours of entitlement for classified employees payable on August 20 for employees returning to the District or under contract at that time. No payment for unused sick leave is made when an employee terminates employment with the District unless the employee is retiring or is disabled. When an employee retires from the District or is disabled, 25 percent of all unused sick leave shall be purchased at full salary.

Vacation Pay. The superintendent is allowed fifteen days of vacation per year. Vacation time is allowed for the following classified employees: maintenance director, maintenance and grounds assistant, clerk, treasurer, unified office secretary, and twelve-month custodial. Vacation time is based on years of continuous employment according to the following schedule:

Years of Employment	Vacation Days
Zero to 1 year	.833 days per month
After 1 to 6 years	10 days per year or .833 days per month
After 7 to 9 years	11 days per year or .9166 days per month
After 10 to 12 years	12 days per year or 1.0 days per month
After 13 to 15 years	13 days per year or 1.083 days per month
After 16 or more years	15 days per year or 1.25 days per month

Early Retirement Program

Faculty members of the District who may find it necessary or desirable to retire from employment with the District prior to normal retirement age may elect to take early retirement under the terms set out in Article XVIII of the negotiated agreement. Early retirement is entirely voluntary and at the discretion of eligible faculty members. Eligibility for full benefits is determined as follows:

1. Currently a certified faculty member or administrator.
2. Not less than 60 years of age and not more than 64 years of age as of September 1 of the year of selection.
3. Fifteen (15) years or more of service with the District as of May 15, 2010. This fixed benefit plan will expire with the departure/retirement of this group of people.

Faculty members electing the reduced retirement benefit must meet requirement 1 and 3 above in addition to the following requirement:

1. Eligible for retirement with the Kansas Public Employees Retirement System (KPERS) or age 55.

Any faculty member wishing to retire at the end of a contract year must file for benefits by May 1st of that contract year. A faculty member who takes early retirement is entitled to receive annually from the District a sum of money equal to the teachers' highest salary while employed by the District less the base salary from the District's salary schedule multiplied by 40% for full benefit. The difference between the teachers' highest salary

while employed by the District less the base salary from the District's salary schedule shall be multiplied by 90% and divided by 60 to determine the monthly amount for reduced benefit. The reduced benefit will cease to be paid after 60 months or when the participant reaches 65 or is Medicare qualified, whichever is sooner.

These benefits will be paid monthly on the regular payday set by the District. A faculty member taking early retirement has the option to maintain health insurance coverage through the District's health insurance program. All early retirement benefits, including the option to maintain health insurance automatically terminate at the time the faculty member reaches age 65 or is eligible for Medicare. In the event of death of the retiree, the monthly benefit will be paid to the deceased's named beneficiary for a period of twelve months, or until the end of the benefit's life, whichever is sooner. The District's liability for faculty members approved for early retirement was $56,699 as of June 30, 2022 and is presented as a component of long-term debt in Note 11.

Employer Paid 403(b) Savings Plan

To reward the longevity of the USD 211 teaching staff the District offers its employees an employer paid 403(b) savings plan. A system of tiered contributions has been implemented based on the employee's years of service. The following tiers are agreed to:

Years of Employment	Contribution Amount
Years 1 to 5	$400 per year
Years 6 to 10	$425 per year
Years 11 to 15	$450 per year
Years 16 to 20	$475 per year
Years 21 to 25	$500 per year
Years 25+	$550 per year

A 10 year vesting schedule will be utilized:

Years of Employment	Ownership %
1 to 5 years	0% ownership
6 years	20% ownership
7 years	40% ownership
8 years	60% ownership
9 years	80% ownership
10 years	100% ownership

If a participant terminates service before being fully vested, their unvested funds shall be forfeited. Forfeitures shall be used to reduce employer contributions. During the fiscal year, the District contributed $25,999 to the 403(b) savings plan. A participant is eligible for distribution only after leaving employment of the USD 211 by retirement or obtaining another position.

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 regardless of age. However, the cost of this subsidy has not been quantified for 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. There is no cost to the District under this program.

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.

7. **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 for which the District purchases commercial insurance.

During the year ended June 30, 2021, the District did not reduce insurance coverage from levels in place during the prior year. No settlements have exceeded coverage levels in place during the past three fiscal years.

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 any disallowed expenditures or overpayments, if any, will not have a material effect on the individual governmental funds or the overall financial position of the District.

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

9. **Interfund Transfers**

Operating transfers were as follows:

From	To	Statutory Authority	Amount
General	Special Education	K.S.A. 72-6428	$ 1,015,600
General	At Risk K-12	K.S.A. 72-6428	269,892
General	Textbook Rental	K.S.A. 72-6428	100,000
General	Food Service	K.S.A. 72-6428	10,131
General	Summer School	K.S.A. 72-6428	80,000
Supplemental General	Special Education	K.S.A. 72-6433	572,390
Supplemental General	Career and Postsecondary Education	K.S.A. 72-6433	150,189
Supplemental General	At Risk K-12	K.S.A. 72-6433	124,000
Supplemental General	Bilingual Education	K.S.A. 72-6433	5,177

10. **Lease Obligations**

On June 17, 2017, the district entered into agreements with Eakes Office Solutions to lease 6 Sharp copying machines. The agreements call for payments of $671 through June 17, 2022. Payments totaling $8,052 were made during the fiscal year ending June 30, 2022.

11. Long-term Debt

Changes in long-term liabilities for Unified School District No. 211, Norton, Kansas for the year ended June 30, 2022 were as follows:

Issue	Interest Rates	Date Issued	Amount of Original Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
Finance Leases:									
Energy Lease Purchase	4.75%	07/27/11	1,035,923	01/27/27	512,394	0	76,122	436,272	24,272
Total Total Lease Purchases					512,394	0	76,122	436,272	24,272
General Obligation Bonds:									
School Building Bonds Series 2015	2.00-3.50%	5/1/2015	9,725,000	9/1/2035	8,115,000	0	405,000	7,710,000	238,775
Early Retirement Program (Note 7)	N/A	N/A	N/A	N/A	31,806	42,780	17,887	56,699	0
Total Long-term Debt					$ 8,659,200	42,780	499,009	8,202,971	263,047

Current maturities for long-term debt for Unified School District No. 211, Norton, Kansas for the next five years and in five-year increments after that are as follows:

	2023	2024	2025	2026	2027	2028-2032	2033-2037	Total
PRINCIPAL								
Finance Leases:								
Energy Lease Purchase	$ 79,652	83,435	87,363	91,548	94,274	0	0	436,272
General Obligation Bonds:								
School Construction Bond Series 2015	415,000	435,000	450,000	470,000	485,000	2,760,000	2,695,000	7,710,000
Total Principal	494,652	518,435	537,363	561,548	579,274	2,760,000	2,695,000	8,146,272
INTEREST								
Finance Leases:								
Energy Lease Purchase	20,742	16,958	13,031	8,846	5,721	0	0	65,298
General Obligation Bonds:								0
School Construction Bond Series 2015	230,575	221,531	211,012	199,513	186,969	703,575	193,988	1,947,163
Total Interest	251,317	238,489	224,043	208,359	192,690	703,575	193,988	2,012,461
Total Principal and Interest	$ 745,969	756,924	761,406	769,907	771,964	3,463,575	2,888,988	10,158,733
Early Retirement Program	18,600	18,600	10,230	8,556	713	0	0	56,699

12. 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 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. Based on current conditions, Management is unable to

reasonably determine the future potential impacts that the COVID-19 outbreak may have on financial conditions and operations.

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 NO. 211
REGULATORY-REQUIRED
SUPPLEMENTARY INFORMATION
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

UNIFIED SCHOOL DISTRICT NO. 211 SCHEDULE 1

Norton, Kansas
Summary of Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2022

Description	Certified Budget	Adjustment to Comply with Legal Max	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
Governmental Type Funds:						
General Funds:						
General	$ 5,681,554	0	22,200	5,703,754	5,703,754	0
Supplemental General	1,773,731	0	0	1,773,731	1,773,731	0
Special Purpose Funds:						
At Risk K-12	393,892	0	0	393,892	393,892	0
Bilingual Education	5,177	0	0	5,177	904	(4,273)
Capital Outlay	1,048,623	0	0	1,048,623	199,677	(848,946)
Driver Training	19,308	0	0	19,308	9,170	(10,138)
Food Service	558,285	0	0	558,285	474,757	(83,528)
Professional Development	32,155	0	0	32,155	928	(31,227)
Summer School	10,448	0	0	10,448	8,439	(2,009)
Special Education	1,452,819	0	0	1,452,819	1,335,883	(116,936)
Career and Postsecondary Education	165,710	0	0	165,710	155,449	(10,261)
KPERS Special Retirement Contribution	805,879	0	0	805,879	631,707	(174,172)
Recreation Commission	207,500	0	0	207,500	194,677	(12,823)
Federal Funds	563,850	0	0	563,850	389,030	*
Gifts and Grants	171,437	0	0	171,437	30,039	*
Bond and Interest	643,775	0	0	643,775	643,775	0

* Exempt from Budget Law.

UNIFIED SCHOOL DISTRICT NO. 211
Norton, Kansas
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2022

		Actual	Budget	Variance Over (Under)
Receipts:				
Mineral Tax	$	794	2,000	(1,206)
State Equalization Aid		4,854,694	4,857,718	(3,024)
State Special Education Aid		821,482	821,835	(353)
Federal Aid (PL 382)		4,584	0	4,584
Miscellaneous Reimbursements		22,200	0	22,200
Total Receipts		5,703,754	**5,681,553**	**22,201**
Expenditures:				
Instruction		2,347,978	2,437,071	(89,093)
Student Support Services		204,801	216,097	(11,296)
Instructional Support Staff		290,151	281,376	8,775
General Administration		201,856	205,223	(3,367)
School Administration		448,402	422,462	25,940
Operations and Maintenance		445,228	462,361	(17,133)
Student Transportation Services		229,335	248,594	(19,259)
Other Supplemental Services		60,380	60,934	(554)
Transfer to Special Education		1,015,600	821,835	193,765
Transfer to At Risk K-12		269,892	409,892	(140,000)
Transfer to Textbook Rental		100,000	115,709	(15,709)
Transfer to Summer School		80,000	0	80,000
Transfer to Food Service		10,131	0	10,131
Total Legal General Fund Budget		5,703,754	**5,681,554**	**22,200**
Adjustments for Qualifying Budget Credits:				
Reimbursed Expenses		0	22,200	(22,200)
Total Expenditures		5,703,754	**5,703,754**	**0**
Receipts Over (Under) Expenditures		0		
Unencumbered Cash, Beginning		0		
Unencumbered Cash, Ending	$	**0**		

UNIFIED SCHOOL DISTRICT NO. 211
Norton, Kansas
Supplemental General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2022

	Actual	Budget	Variance Over (Under)
Receipts:			
Tax in Process	$ 22,327	1,577	20,750
Current Tax	964,646	951,428	13,218
Delinquent Tax	18,575	19,141	(566)
Motor Vehicle Tax	91,323	80,693	10,630
Recreational Vehicle Tax	2,176	1,970	206
Commercial Vehicle Tax	2,777	3,088	(311)
In Lieu of Taxes	1	0	1
State Aid	659,473	660,005	(532)
Total Receipts	1,761,298	**1,717,902**	**43,396**
Expenditures:			
Instruction	219,690	282,174	(62,484)
Instructional Support Staff	1,649	4,000	(2,351)
General Administration	49,041	68,500	(19,459)
School Administration	30,001	34,000	(3,999)
Operations and Maintenance	289,126	330,000	(40,874)
Student Transportation Services	116,074	125,000	(8,926)
Other Supplemental Services	216,144	208,584	7,560
Facility Acquisition & Construction	250	0	250
Transfer to Special Education	572,390	432,047	140,343
Transfer to Career and Postsecondary Education	150,189	160,249	(10,060)
Transfer to Bilingual Education	5,177	5,177	0
Transfer to At-Risk K-12	124,000	124,000	0
Total Expenditures	1,773,731	**1,773,731**	**0**
Receipts Over (Under) Expenditures	(12,433)		
Unencumbered Cash, Beginning	150,973		
Unencumbered Cash, Ending	$ **138,540**		

UNIFIED SCHOOL DISTRICT NO. 211
Norton, Kansas
At Risk K-12 Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2022

		Actual	Budget	Variance Over (Under)
Receipts:				
Transfer from General	$	269,892	409,892	(140,000)
Transfer from Supplemental General		124,000	124,000	0
Total Receipts		393,892	**533,892**	**(140,000)**
Expenditures:				
Instruction		393,892	**393,892**	**0**
Receipts Over (Under) Expenditures		0		
Unencumbered Cash, Beginning		0		
Unencumbered Cash, Ending	$	**0**		

UNIFIED SCHOOL DISTRICT NO. 211
Norton, Kansas
Bilingual Education Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2022

	Actual	Budget	Variance Over (Under)
Receipts:			
Transfer from Supplemental General	$ 5,177	5,177	0
Miscellaneous	0	0	0
Total Receipts	5,177	**5,177**	**0**
Expenditures:			
Instruction	904	5,177	(4,273)
Instructional Support Staff	0	0	0
Total Expenditures	904	**5,177**	**(4,273)**
Receipts Over (Under) Expenditures	4,273		
Unencumbered Cash, Beginning	0		
Unencumbered Cash, Ending	$ **4,273**		

UNIFIED SCHOOL DISTRICT NO. 211
Norton, Kansas
Capital Outlay Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2022

		Actual	Budget	Variance Over (Under)
Receipts:				
Tax in Process	$	7,356	523	6,833
Current Tax		310,787	288,570	22,217
Delinquent Tax		5,796	6,306	(510)
Motor Vehicle Tax		29,653	26,187	3,466
Recreational Vehicle Tax		707	639	68
Commercial Vehicle Tax		913	1,002	(89)
In Lieu of Taxes		0	0	0
Interest on Idle Funds		7,645	0	7,645
Other Revenue from Local Sources		8,000	0	8,000
State Aid		63,576	64,127	(551)
Federal Aid		1,965	0	1,965
Total Receipts		436,398	**387,354**	**49,044**
Expenditures:				
Instruction		15,805	120,000	(104,195)
Student Support Services		0	100,000	(100,000)
Instructional Support Staff		27,245	100,000	(72,755)
General Administration		0	10,000	(10,000)
School Administration		26,154	10,000	16,154
Operations and Maintenance		21,466	100,000	(78,534)
Transportation		0	130,000	(130,000)
Facilities Acquisition and Construction		109,007	478,623	(369,616)
Total Expenditures		199,677	**1,048,623**	**(848,946)**
Receipts Over (Under) Expenditures		236,721		
Unencumbered Cash, Beginning		661,269		
Unencumbered Cash, Ending	$	**897,990**		

UNIFIED SCHOOL DISTRICT NO. 211
Norton, Kansas
Driver Training Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2022

	Actual	Budget	Variance Over (Under)
Receipts:			
State Aid	$ 4,636	4,560	76
Other Revenue from Local Sources	3,700	0	3,700
Total Receipts	8,336	**4,560**	**3,776**
Expenditures:			
Instruction	8,595	18,015	(9,420)
Operations and Maintenance	575	1,293	(718)
Total Expenditures	9,170	**19,308**	**(10,138)**
Receipts Over (Under) Expenditures	(834)		
Unencumbered Cash, Beginning	54,654		
Unencumbered Cash, Ending	$ **53,820**		

UNIFIED SCHOOL DISTRICT NO. 211
Norton, Kansas
Food Service Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2022

		Actual	Budget	Variance Over (Under)
Receipts:				
Federal Aid	$	481,388	399,649	81,739
State Aid		3,685	2,920	765
Food Service		14,619	26,010	(11,391)
Transfer from Supplemental General		0	0	0
Transfer from General		10,131	0	10,131
Total Receipts		509,823	**428,579**	**81,244**
Expenditures:				
Operations and Maintenance		8,725	10,000	(1,275)
Food Service Operations		466,032	548,285	(82,253)
Total Expenditures		474,757	**558,285**	**(83,528)**
Receipts Over (Under) Expenditures		35,066		
Unencumbered Cash, Beginning		129,706		
Unencumbered Cash, Ending	$	**164,772**		

UNIFIED SCHOOL DISTRICT NO. 211
Norton, Kansas
Professional Development Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2022

	Actual	Budget	Variance Over (Under)
Receipts:			
Transfer from Supplemental General	$ 0	0	0
State of Kansas	0	0	0
Total Receipts	0	**0**	**0**
Expenditures:			
Instructional Support Staff	928	19,655	(18,727)
Other Supplemental Services	0	12,500	(12,500)
Total Expenditures	928	**32,155**	**(31,227)**
Receipts Over (Under) Expenditures	(928)		
Unencumbered Cash, Beginning	40,677		
Unencumbered Cash, Ending	$ **39,749**		

UNIFIED SCHOOL DISTRICT NO. 211
Norton, Kansas
Summer School Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2022

	Actual	Budget	Variance Over (Under)
Receipts:			
Transfer from General	$ 80,000	**0**	**80,000**
Expenditures:			
Instruction	8,439	10,448	(2,009)
Student Support Services	0	0	0
Total Expenditures	8,439	**10,448**	**(2,009)**
Receipts Over (Under) Expenditures	71,561		
Unencumbered Cash, Beginning	29,233		
Unencumbered Cash, Ending	$ **100,794**		

UNIFIED SCHOOL DISTRICT NO. 211
Norton, Kansas
Special Education Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2022

		Actual	Budget	Variance Over (Under)
Receipts:				
Reimbursements	$	13,371	0	13,371
Federal Aid		0	23,080	(23,080)
Transfer from General		1,015,600	821,835	193,765
Transfer from Supplemental General		572,390	432,047	140,343
Total Receipts		1,601,361	**1,276,962**	**324,399**
Expenditures:				
Instruction		1,335,442	1,425,378	(89,936)
Student Transportation Services		441	27,441	(27,000)
Total Expenditures		1,335,883	**1,452,819**	**(116,936)**
Receipts Over (Under) Expenditures		265,478		
Unencumbered Cash, Beginning		571,298		
Unencumbered Cash, Ending	$	**836,776**		

UNIFIED SCHOOL DISTRICT NO. 211
Norton, Kansas
Career and Postsecondary Education Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2022

		Actual	Budget	Variance Over (Under)
Receipts:				
Transfer from Supplemental General	$	150,189	160,249	(10,060)
Reimbursements		4,800	5,000	(200)
Total Receipts		154,989	**165,249**	**(10,260)**
Expenditures:				
Instruction		153,564	163,249	(9,685)
Operations & Maintenance		1,885	2,461	(576)
Total Expenditures		155,449	**165,710**	**(10,261)**
Receipts Over (Under) Expenditures		(460)		
Unencumbered Cash, Beginning		460		
Unencumbered Cash, Ending	$	**0**		

UNIFIED SCHOOL DISTRICT NO. 211
Norton, Kansas
KPERS Special Retirement Contribution Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2022

	Actual	Budget	Variance Over (Under)
Receipts:			
State Aid	$ 631,707	**805,879**	**(174,172)**
Expenditures:			
Instruction	385,342	491,587	(106,245)
Student Support	25,268	32,235	(6,967)
Instructional Support	31,585	40,295	(8,710)
General Administration	25,268	32,235	(6,967)
School Administration	50,537	64,470	(13,933)
Other Supplemental Services	25,268	8,059	17,209
Operations and Maintenance	50,537	64,470	(13,933)
Student Transportation Services	18,951	24,176	(5,225)
Other Support Services	0	24,176	(24,176)
Food Service	18,951	24,176	(5,225)
Total Expenditures	631,707	**805,879**	**(174,172)**
Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	0		
Unencumbered Cash, Ending	$ **0**		

UNIFIED SCHOOL DISTRICT NO. 211
Norton, Kansas
Recreation Commission Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2022

		Actual	Budget	Variance Over (Under)
Receipts:				
Tax in Process	$	4,013	284	3,729
Current Tax		169,407	157,279	12,128
Delinquent Tax		2,987	3,440	(453)
Motor Vehicle Tax		16,174	14,286	1,888
Recreational Vehicle Tax		385	349	36
Commercial Vehicle Tax		498	547	(49)
In Lieu of Taxes		0	0	0
Total Receipts		193,464	**176,185**	**17,279**
Expenditures:				
Community Service Operations		194,677	**207,500**	**(12,823)**
Receipts Over (Under) Expenditures		(1,213)		
Unencumbered Cash, Beginning		47,252		
Unencumbered Cash, Ending	$	**46,039**		

UNIFIED SCHOOL DISTRICT NO. 211
Norton, Kansas
Bond and Interest Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2022

		Actual	Budget	Variance Over (Under)
Receipts:				
Tax in Process	$	12,126	840	11,286
Current Tax		553,304	514,192	39,112
Delinquent Tax		9,499	10,431	(932)
Motor Vehicle Tax		47,910	42,245	5,665
Recreational Vehicle Tax		1,142	1,031	111
Commercial Vehicle Tax		1,505	1,616	(111)
In Lieu of Taxes		1	0	1
State Aid		128,755	128,755	0
Total Receipts		754,242	**699,110**	**55,132**
Expenditures:				
Principal		405,000	405,000	0
Interest		238,775	238,775	0
Total Expenditures		643,775	**643,775**	**0**
Receipts Over (Under) Expenditures		110,467		
Unencumbered Cash, Beginning		814,216		
Unencumbered Cash, Ending	$	**924,683**		

UNIFIED SCHOOL DISTRICT NO. 211
Norton, Kansas
Federal Funds
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2022

	Title I	Title II Part A	Title IV Part A	ESSER II	Total	Budget*	Variance Over (Under)
Receipts:							
Federal Aid	$ 113,439	10,029	16,213	132,071	271,752	568,662	**(296,910)**
Expenditures:							
Instruction	113,360	9,969	21,254	184,378	328,961	433,102	(104,141)
Student Support Services	0	119	0	4,162	4,281	0	4,281
Instructional Support Staff	0	0	0	2,694	2,694	75,948	(73,254)
General Administration	0	0	0	4,530	4,530	0	4,530
School Administration	0	0	0	10,300	10,300	0	10,300
Operations and Maintenance	0	0	0	19,951	19,951	51,800	(31,849)
Transportation	0	0	0	7,542	7,542	0	7,542
Food Service Operations	0	0	0	10,771	10,771	3,000	7,771
Total Expenditures	113,360	10,088	21,254	244,328	389,030	**563,850**	**(174,820)**
Receipts Over (Under) Expenditures	79	(59)	(5,041)	(112,257)	(117,278)		
Unencumbered Cash, Beginning	(171)	(1,028)	0	(3,614)	(4,813)		
Unencumbered Cash, Ending	$ **(92)**	**(1,087)**	**(5,041)**	**(115,871)**	**(122,091)**		

* Exempt from Budget Law per K.S.A. 12-1663.

UNIFIED SCHOOL DISTRICT NO. 211
Norton, Kansas
Gifts and Grants Funds
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2022

	Gifts & Grants	Gardner Memorial Library	Totals	Budget*	Variance Favorable (Unfavorable)
Receipts:					
Interest on Idle Funds	$ 0	35	35	0	35
Donations	51,670	0	51,670	125,000	(73,330)
Total Receipts	51,670	35	51,705	**125,000**	**(73,295)**
Expenditures:					
Instruction	30,039	0	30,039	**171,437**	**(141,398)**
Receipts Over (Under) Expenditures	21,631	35	21,666		
Unencumbered Cash, Beginning	32,186	14,126	46,312		
Unencumbered Cash, Ending	$ **53,817**	**14,161**	**67,978**		

* Exempt from Budget Law per K.S.A. 79-2925 and K.S.A. 12-16,111.

UNIFIED SCHOOL DISTRICT NO. 211
Norton, Kansas
Any Non-budgeted Fund
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Fiscal Year Ended June 30, 2022

	Contingency Reserve	Textbook Rental and Student Material Revolving	Eicher Butler Scholarship	Louis Welter Scholarship	Tansil Scholarship
Receipts:					
Transfer from General	$ 0	100,000	0	0	0
Fees	0	27,580	7,503	108	1,277
Total Receipts	0	127,580	7,503	108	1,277
Expenditures:					
Instruction	0	76,497	0	0	0
Scholarships	0	0	5,750	250	1,750
Total Expenditures	0	76,497	5,750	250	1,750
Receipts Over (Under) Expenditures	0	51,083	1,753	(142)	(473)
Prior Year Cancelled Encumbrances	19,889	0	0	0	0
Unencumbered Cash, Beginning	556,526	158,086	498,843	14,255	203,111
Unencumbered Cash, Ending	$ **576,415**	**209,169**	**500,596**	**14,113**	**202,638**

UNIFIED SCHOOL DISTRICT NO. 211
Norton, Kansas
Any Non-budgeted Fund
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Fiscal Year Ended June 30, 2022

	Bishop Scholarship	Jep Byrum Memorial Scholarship	Dave Stuewe Scholarship	Gertrude Steichen Scholarship	Della Connell Scholarship
Receipts:					
Donations	$ 0	0	28	160	2,096
Interest	0	19	0	0	0
Total Receipts	0	19	28	160	2,096
Expenditures:					
Norton County Community Foundation	0	0	0	0	252,484
Scholarships	1,000	0	0	0	2,750
Total Expenditures	1,000	0	0	0	255,234
Receipts Over (Under) Expenditures	(1,000)	19	28	160	(253,138)
Unencumbered Cash, Beginning	1,000	7,730	9,357	15,141	253,138
Unencumbered Cash, Ending	$ **0**	**7,749**	**9,385**	**15,301**	**0**

UNIFIED SCHOOL DISTRICT NO. 211 SCHEDULE 3

Norton, Kansas

Agency Funds

Summary of Receipts and Disbursements

Regulatory Basis

For the Fiscal Year Ended June 30, 2022

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Student Organization Funds:				
Senior High:				
Class of 2012	$ 1,040	0	1,040	0
Class of 2013	555	0	555	0
Class of 2014	218	0	218	0
Class of 2015	813	0	813	0
Class of 2016	1,438	0	1,438	0
Class of 2017	893	0	893	0
Class of 2018	2,161	0	2,161	0
Class of 2019	378	0	378	0
Class of 2020	182	0	182	0
Class of 2021	2,251	0	2,251	0
Class of 2022	260	0	0	260
Class of 2023	0	11,391	11,128	263
Class of 2024	0	61	0	61
Class of 2025	0	61	0	61
F.F.A.	50,711	52,794	42,811	60,694
FCCLA	701	133	795	39
Yearbook	7,419	18,231	15,633	10,017
Concessions	11,705	39,440	39,699	11,446
KAYS	5,504	7,809	8,671	4,642
Blue Crew	6,676	31,718	33,965	4,429
National Honor Society	611	1	15	597
Forensics	2,840	8,436	8,918	2,358
Model United Nations	2	1,174	1,114	62
Scholars Bowl	751	430	331	850
Student Advisory Council	5,818	10,558	9,797	6,579
Drama Club	1,593	0	0	1,593
Art Projects Club	207	100	0	307
Vocal Music Club	1,612	3,526	2,817	2,321
Students Against Drunk Driving	2,412	626	213	2,825
Dance Club	1,495	17,119	17,957	657
NCSTV Club	4,272	463	291	4,444
Band Club	761	310	332	739
Coffee Club	248	0	0	248
Building Trades Construction	1,243	3,718	2,172	2,789
Youth Entrepreneur Challenge	406	0	0	406
Science Olympiad	796	1,500	2,222	74
Food Pantry	1,391	90	0	1,481
Junior High:				
Student Council	5,508	4,808	3,995	6,321
KAYS	5,333	16,165	14,889	6,609
Pep Club	85	0	0	85
Concessions	274	0	0	274
Total Student Organization Funds	130,563	230,662	227,694	133,531
Other Agency Funds:				
Employee Benefits	5,000	6,893	6,700	5,193
Total Agency Funds	$ **135,563**	**237,555**	**234,394**	**138,724**

SCHEDULE 4

UNIFIED SCHOOL DISTRICT NO. 211
Norton, Kansas
District Activity Funds
Schedule of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Fiscal Year Ended June 30, 2022

Funds		Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
High School Athletics	$	38,883	0	74,811	69,761	43,933	0	43,933
Junior High Athletics		6,689	0	21,681	20,266	8,104	0	8,104
Junior High Music		2,421	0	2,016	1,605	2,832	0	2,832
Total District Activity Funds	$	**47,993**	**0**	**98,508**	**91,632**	**54,869**	**0**	**54,869**

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Certified Public Accountants

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REPORT ON FEDERAL FINANCIAL ASSISTANCE

Board of Education
Unified School District No. 211
Norton, Kansas 67654

We have audited the financial statement of Unified School District No. 211, Norton, Kansas, as of and for the year ended June 30, 2022, and have issued our report thereon dated December 12, 2022. Our audit was performed for the purpose of forming an opinion on the financial statement taken as a whole. The accompanying schedule of Federal Financial Assistance is presented for purposes of additional analysis as requested by the Kansas State Department of Education and is not a required part of the financial statement of Unified School District No. 211, Norton, Kansas. Such information has been subjected to the auditing procedures applied in the audit of the financial statement and, in our opinion, is fairly stated, in all material respects, in relation to the financial statement taken as a whole.

This report is intended solely for the information and use of the governing body and management of the Unified School District No. 211, Norton, Kansas, and the Kansas State Department of Education and other federal and state agencies to whose jurisdiction the District is subject, and should not be used for any other purpose. This restriction is not intended to limit the distribution of this report, which, upon acceptance by the Board of Education, is a matter of public record.

Mapes & Miller LLP

Certified Public Accountants

UNIFIED SCHOOL DISTRICT NO. 211
Norton, Kansas
Schedule of Federal Financial Assistance
For the Fiscal Year Ended June 30, 2022

	Federal Assistance Listing Number	Beginning Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Balance
U. S. DEPARTMENT OF AGRICULTURE						
Passed through State Department of Education:						
National School Breakfast Program	10.553	0	0	86,177	86,177	0
National School Lunch Program	10.555	0	0	372,552	372,552	0
Child Nutrition Grant	10.579	0	0	1,439	1,439	0
Summer Food Service Program for Children	10.559	0	0	20,607	20,607	0
Total U. S. Department of Agriculture		0	0	480,775	480,775	0
U. S. DEPARTMENT OF EDUCATION						
Direct Programs:						
Impact Aid (PL382)	84.041	0	0	4,584	4,584	0
Passed through State Department of Education:						
Title I Low Income	84.010	(171)	0	113,439	94,813	18,455
Title IIA Improving Teacher Quality	84.367	(1,028)	0	10,029	10,088	(1,087)
Title IVA Student Support and Academic Enrichment	84.424	0	0	16,213	21,254	(5,041)
Elementary and Secondary School Emergency Relief	84.425	(3,614)	0	132,071	137,552	(9,095)
Total U. S. Department of Education		(4,813)	0	276,336	268,291	3,232
TOTAL FEDERAL FINANCIAL ASSISTANCE		$ **(4,813)**	**0**	**757,111**	**749,066**	**3,232**